

Dr. Karen M. Oxner
Associate Professor
University of Central Arkansas
Email: KOXNER@UCA.EDU

Education and Licensure

DBA, Southern Illinois University-Carbondale, 1994.
Dissertation Title: An Empirical Study of the Effects of the Nature and Amount of Experience on Auditors' Knowledge and Judgment Similarity

MBA, University of Arkansas at Little Rock, 1985.

BS, University of Arkansas at Little Rock, 1983.

Certified Public Accountant, Arkansas State Board of Public Accountancy. (1984 - Present).

INSTRUCTIONAL ACTIVITIES

University of Central Arkansas (Fall 2015 – Present)

ACCT 2310, PRINCIPLES OF ACCOUNTING I
ACCT 3311, INTERMEDIATE ACCOUNTING I.
ACCT 6310, SEMINAR IN ACCOUNTING THEORY

Hendrix College (1997-2015)

RESEARCH ACTIVITIES

Oxner, K. M., Phillips, A. D. (in press). ESG and Climate Reporting: Energy Benchmarks and SEC Proposal. *To appear in Oil, Gas, and Energy Quarterly*.
<http://faculty.tamucc.edu/dcrumbley/Crumbley%20Websites/crumbley-bio.html>

Oxner, K. M. (2022). Share Repurchases: SEC Proposals and New Excise Tax. *Journal of Accounting, Ethics & Public Policy*, 23(3), 451-464.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4256445

Oxner, K. M., Prewett, K. W. (2022). In Raymond J Elson (Ed.), *License to Steal* (1st ed., vol. 6, pp. 51-58). Nashville, Tennessee: Global Journal of Business Pedagogy.
<https://www.igbr.org/journals/business-pedagogy/>

Shurley, B., Oxner, K. M. (2022). Share Repurchases: Accounting and Policy Improvements. *Journal of Accounting, Ethics & Public Policy*, 23(2), 269-289.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4256439

Oxner, K. M. (2022). ASSET RETIREMENT OBLIGATIONS FOR US ENERGY COMPANIES: TWENTY YEARS OF FINANCIAL ACCOUNTING STANDARD 143. *To appear in Oil, Gas, and Energy Quarterly*, 70(4), 604-614.
<http://faculty.tamucc.edu/dcrumbley/Crumbley%20Websites/crumbley-bio.html>

Phillips, A. D., Oxner, K. M., Young, L. J. (2019). Accounting Update: Amortization of Goodwill in Not-for-Profit Organizations. *Tennessee CPA Journal*, 64(6), 30-33.
https://mydigitalpublication.com/publication/?i=637337#{%22issue_id%22:637337,%22page%22:0,%22publication_id%22:%2224855%22}

- Oxner, K. M. (2019). Principles of Accounting I: Getting Student Buy-In on Day One. *Accounting Instructors' Report, 2019*(Summer), online. <https://community.cengage.com/t5/Accounting-Instructor-s-Report/Facing-a-New-Generation-of-Students-What-Will-Gen-Z-s-Bring/ba-p/14588>
- Oxner, K. M., Phillips, A. D., Oxner, T. H. (2018). Tax Cuts and Jobs Act: Effect on Energy Industry Deferred Tax Reporting. *Oil, Gas & Energy Quarterly, 66*(4), 561-571. <https://store.lexisnexis.com/products/oil-gas-energy-quarterly-skuSKU10462/details>
- Oxner, K. M., Phillips, A. D., Oxner, T. H. (2018). Impact of the Tax Cuts and Jobs Act on Accounting for Deferred Income Taxes. *Journal of Corporate Accounting and Finance, 29*(2), 12-21. <https://onlinelibrary.wiley.com/doi/pdf/10.1002/jcaf.22339>
- Oxner, K. M., Oxner, T. H. (2018). Defined Benefit Pension Plans: Blue Chip Benchmark. *Journal of Corporate Accounting and Finance, 29*(1), 89-97. <http://onlinelibrary.wiley.com/doi/10.1002/jcaf.22308/full>
- Oxner, K. M., Oxner, T. H. (2018). Defined Benefit Pension Plans in the Energy Industry. *Oil, Gas & Energy Quarterly, LXVI*(4), 415-423. <https://store.lexisnexis.com/products/oil-gas-energy-quarterly-skuSKU10462/details>
- Oxner, K. M., Oxner, T. H. (2017). New Leasing Standard: Challenges and Summary Handout for Students. *Accounting Instructors' Report, Spring 2017*. <https://blog.cengage.com/spring-2017-accounting-instructors-report-table-of-contents/>
- Oxner, K. M., Oxner, T. H. (2017). Teaching Intermediate Accounting: FASB's Simplification Initiative. *Accounting Instructors' Report, 2016*(Winter), 1-7. community.cengage.com/Site/accountingnewsnetwork/m/mediagallery/
- Oxner, K. M., Oxner, T. H. (2016). Changes in Financial Reporting: The Simplification Initiative. *Main Street Practitioner; National Society of Accountants*, (May-June 2016), 11-16. www.nsacct.org/publications/mainstreetpractitioner
- Oxner, K. M. (2015). PCAOB Proposed Auditor Reporting Standards: Proposal and Feedback. *The International Journal of Business Disciplines, 26*(1), 32 - 35.
- Oxner, T. H., Oxner, K. M. (2012). Reporting Comprehensive Income: The Time to Change is Here. *Today's CPA, 40*(2), 28-35.
- Oxner, T. H., Oxner, K. M. (2011). LIFO Usage in Energy Firms. *Oil, Gas, and Energy Quarterly, 59*(3), 489-495.

Presentations

- Oxner, K. M., American Accounting Association Southwest Regional Meeting, "Student Research Paper in Financial Reporting," (Poster), American Accounting Association, New Orleans, Louisiana. (March 3, 2022).
- Oxner, K. M., Prewett, K. (Author), American Accounting Association Southwest Regional Meeting, "License to Steal," (Paper), American Accounting Association, New Orleans, Louisiana. (March 3, 2022).
- Shurley, B. (Author & Presenter), Oxner, K. M., American Accounting Association Southwest Regional Meeting, "Share Repurchases: Accounting and Disclosure Improvements," (Paper), American Accounting Association, online. (March 19, 2021).

- Shurley, B. (Author), Oxner, K. M. (Author & Presenter), International Academy of Business and Public Administration Disciplines, "Share Repurchase Agreements: Accounting Treatment and Financial Statement Impact," (Oral Presentation), Online. (April 23, 2020).
- Phillips, A. D. (Author & Presenter), Oxner, K. M. (Author), Young, L. J. (Author), Arkansas College Teachers of Economics and Business, "Accounting Update: Amortization of Goodwill in Not-for-Profit Organizations," (Paper), Little Rock, AR. (September 27, 2019).
- Oxner, K. M. (Author & Presenter), Watson, S. F. (Author), American Accounting Association Southwest Regional Meeting, "Student Success Strategies in Intermediate Accounting I," (Paper), American Accounting Association, Houston, Texas. (March 15, 2019).
- Griffin, L. (Author & Presenter), Oxner, K. M. (Author), American Accounting Association Southwest Regional Meeting, "Concepts of Income and Descriptive Research of Other Comprehensive Income," (Paper), American Accounting Association, Houston, Texas. (March 14, 2019).
- Oxner, K. M. (Author & Presenter), International Academy of Business and Public Administration Disciplines, "Financial Accounting Standards Board: Reducing Unnecessary Complexity In Financial Reporting," (Oral Presentation), Dallas, Texas. (April 20, 2018).
- Oxner, K. M. (Author & Presenter), Watson, S. F. (Author), American Accounting Association Southwest Regional Meeting, "Financial Accounting Reboot: A new version of the Intermediate I Bootcamp," (Paper), American Accounting Association, Albuquerque, New Mexico. (March 9, 2018).
- Oxner, K. M. (Author & Presenter), Watson, S. F. (Author), American Accounting Association Southwest Regional Meeting, "Student Success in Intermediate Accounting I," (Poster), American Accounting Association, Albuquerque, New Mexico. (March 9, 2018).
- Oxner, K. M. (Author & Presenter), Watson, S. F. (Author & Presenter), American Accounting Association Southwest Regional Meeting, "Financial Accounting Reboot," (Poster), American Accounting Association, Little Rock, AR. (March 10, 2017).
- Oxner, K. M. (Author & Presenter), Oxner, T. H. (Author), Arkansas College Teachers of Economics and Business, "Reclassification of Deferred Income Taxes," (Oral Presentation), Conway Arkansas. (September 30, 2016).
- Oxner, K. M. (Author & Presenter), Oxner, T. H. (Author), Arkansas College Teachers of Economics and Business, "The Impact of the Simplification Initiative on Teaching Financial Accounting," (Oral Presentation), Conway Arkansas. (September 30, 2016).
- Oxner, K. M. (Author & Presenter), Oxner, T. H. (Author), International Academy of Business and Public Administration Disciplines, "Proposed Leasing Standards Applied to the Retail Industry," (Oral Presentation), Las Vegas, Nevada. (October 23, 2015).
- Oxner, T. H. (Author & Presenter), Oxner, K. M. (Author), International Academy of Business and Public Administration Disciplines, "Examining the New Lease Accounting Requirements," (Paper), Dallas, TX. (April 24, 2015).
- Oxner, K. M. (Author & Presenter), International Academy of Business and Public Administration Disciplines, "Proposed Changes in Unqualified Auditor reports by the PCAOB," (Oral Presentation), Dallas, Texas. (April 23, 2015).

PROFESSIONAL DEVELOPMENT AND RECOGNITION

Professional Memberships

International Academy of Business and Public Administration Disciplines. (April 2020 - Present).

American Accounting Association. (November 2016 - Present).

Arkansas Society of CPAs. (2011 - Present).

Central Chapter, Arkansas Society of CPAs. (2011 - Present).

Awards and Honors

Teaching, Learning and Curriculum Best Paper Award, Southwest Region American Accounting Association. (March 4, 2022).

Excellence in Research Award, UCA College of Business. (August 2020).

Distinguished Achievement in Accounting Education Award, Arkansas Society of CPAs. (December 4, 2014).

SERVICE ACTIVITIES

University Committee Memberships and/or Leadership

Member, Graduate Council. (August 2021 - Present).

Member, University Admissions Committee. (September 2018 - August 2021).

Member, Faculty Emeritus/Emerita Committee. (September 2016 - May 2017).

College Committee Memberships and/or Leadership

Member, COB Faculty Development/Research Committee. (August 2019 - 2022).

Member, COB Improvement Team: Writing. (August 2017 - Present).

Member, COB Improvement Team: Advanced Accounting Knowledge. (August 2016 - Present).

Member, COB Strategic Planning Committee. (September 2016 - May 2019).

Department/Academic/Unit/Program Committee Memberships and/or Leadership

Program Director/Coordinator, MAcc Program. (January 4, 2021 - Present).

Professional Service (Selected)

Treasurer, Arkansas Society of CPAs, Student Education Fund, Board Treasurer, Little Rock, Arkansas. (June 1, 2019 - Present).

Board Member, Arkansas Society of CPAs, Student Education Fund Board, Little Rock, Arkansas. (June 1, 2015 - Present).

Moderator, American Accounting Association, Southwest Regional Meeting, New Orleans, Louisiana. (March 3, 2022).

Reviewer, Conference, American Accounting Association, Southwest Region, New Orleans, Louisiana. (October 18, 2021).

Session Chair, International Academy of Business and Public Administration Disciplines, Spring Online Conference 2020, Online. (April 23, 2020).

Reviewer, Conference, Southwest Region American Accounting Association, American Accounting Association, San Antonio, Texas. (October 12, 2019).

Reviewer, Conference, Southwest Region American Accounting Association, Southwest Region Paper Reviewer, San Antonio, Texas. (October 9, 2019).

Moderator, International Academy of Business and Public Administration Disciplines, International Academy of Business and Public Administration Disciplines, Dallas, Texas. (April 23, 2015).

Reviewer, Book, Southwestern/Cengage, Auditing: A Risk-based Approach, 8th Edition by Gramling, Rittenberg, and Johnstone. (May 2012 - June 2012).

Public or Community Service

Eucharistic Minister, St. Joseph's Catholic Church, Conway, Arkansas. (October 1, 2017 - Present).

Coordinator/Organizer, St. Joseph's Church Adoration Commission, Conway, Arkansas. (June 1, 2014 - Present).

Board Member, Mount St. Mary Academy, Little Rock, Arkansas. (August 2017 - June 2019).