

John J. Masselli, Ph.D., CPA

Office
School of Accounting
Texas Tech University
Jerry S. Rawls College of Business
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Teaching Interests: Graduate and Undergraduate Taxation
Research Interests: Archival/ Behavioral Research on tax compliance, tax and public policy topics and business model innovations for emerging industries and nonprofit organizations.

Education

Georgia State University, Atlanta Georgia. Ph.D. in Accounting, August 1998.
University of Hartford, West Hartford, Connecticut. M.S. Taxation, January 1991.
Fairfield University, Fairfield, Connecticut. B.S. in Accounting, May 1987, Cum Laude.
Loyola University of Chicago, Rome Center, Rome, Italy. January through June 1986.

Academic Experience

Texas Tech University, Lubbock, Texas. Haskell Taylor Professor of Taxation (Associate with Tenure): 9/2004 to present. *Director of Rawls MSA Program* - February 2018-present, Assistant Professor: 9/98 to 8/04.
Texas Tech University, Rawls Summer Program in Prague, Czech Republic. Summer 2004-Present: Lead Professor and University Liaison between Texas Tech University and University of New York, Prague.
Ernst & Young, LLP. National training faculty 2011-present. I have taught Tax Entry, Tax 1, Tax 2 and Tax 3 training course as well Business Tax Services training courses in partnership.
Texas Tech University Center in Sevilla, Seville, Spain: Professor: Spring 2003, Spring 2002 – Taught ACCT 2300 (Financial Accounting), ACCT 4381 (Comparative International Tax Systems) / Resident Scholar: Spring Semester 2001. Conducted multicultural JDM research while in Seville Spain using student subjects from Universidad de Sevilla and Universidad Pablo de Olavide.
Georgia State University, Atlanta, Georgia. Instructor: 1/98 to 8/98, Graduate Research and Teaching Assistant: 9/94 to 12/97.
Southern Connecticut State University, New Haven, Connecticut. Assistant Professor: 1/93 to 8/94, Adjunct professor, 1989-1992.
Teikyo Post University, Waterbury, Connecticut. Adjunct Professor. 9/92 to 8/94.

Courses/Programs taught at Texas Tech University:

Graduate: Professional Accountancy Capstone (ACCT 5334) Partnership Taxation (ACCT 5308- MS-ACCT), Federal Estate and Gift Taxation (ACCT 5315 - MS-ACCT), Federal Income Tax Research (ACCT 5318-MS-ACCT), International Accounting (ACCT 5324-MS-ACCT), Special Topics in Income Taxation (ACCT 5311-MBA/Master of Personal Financial Planning).

Executive/Professional MBA: Federal Income Tax Topics for Managers (ACCT 5307) -Physicians, Attorneys, Working Professionals and Personal Financial Planners

Undergraduate: Income Tax Accounting (ACCT 3307) (Honors/Traditional– undergraduate), Financial Accounting (ACCT 2300) and Comparative International Tax Systems (undergraduate – Spain Campus).

Texas Tech University Tax Institute – Director: Professional Education Seminar: 2005 to 2008.

Courses previously taught at other universities before joining TTU: Principles of Accounting I and II, Financial Accounting, Managerial Accounting, Cost Accounting, Intermediate Accounting I, II, & III, Federal Income Taxes

for Individuals (undergraduate), Advanced Federal Income Taxes (undergraduate) Auditing, Managerial Budgeting & Control, Accounting for Financial Decisions (MBA level)

Professional Experience

John J. Masselli, Ph.D. CPA, Lubbock, TX. Professional Tax Consulting – emphasis on Individual & Conduit Entity taxation (approximately 150-200 hours per year). January 1992 to present.

ITT Hartford Insurance Group, Hartford, Connecticut. Tax Research Analyst. March 1992 to June 1993.

Deloitte & Touche, LLP, Connecticut Practice, Tax Division, Senior Consultant, August 1989 to March 1992, Staff Consultant September 1987 to August 1989.

Publications

- Romi, A. Carrasco, H. Camors, C and **J.J. Masselli**, and. 2021. “**Accounting as a Normalizing Tool for Transitional Dirtiness: The Case of the U.S. Adult-Use Cannabis Industry**.” *Forthcoming in Contemporary Accounting Research*.
- McDonald, R.E., **Masselli, J.J.**, and B. Chanda. 2020. “**Nonprofit Business Model Innovation as a Response to Existential Environmental Threats: Performing Arts in the United States**”, *Journal of Business Research*. 12, 1-12.
- Masselli, J.J.** and M. S. Bertolini. 2016 “**Marriage Equality Tax Implications in Community Property States**” *State Tax Notes*, October 24, 2016.
- Masselli, J.J.** and M.S. Bertolini. 2016. “**Retroactive Marriage Equality? Treasury Again Says Yes!**” *forthcoming (October 24, 2016) Tax Notes*.
- Masselli, J.J.** and B.L.Runkel. 2016. “**I do (sort of): Tax Planning Strategies for Same-Sex Couples in Common-Law Marriage States after Marriage Equality**”. *The ATA Journal of Legal Taxation Research*. Spring.14 (1): 72-88.
- Masselli, J.J.** 2015. **Prof Discusses Impact of Common-Law Marriage Laws on Gays**. *Tax Notes*. Available at: <http://www.taxnotes.com/tax-notes-today/individual-income-taxation/prof-discusses-impact-common-law-marriage-laws-gays/2016/01/22/18182411?highlight=Texas>.
- Almer, E.D., R.G. Brody and **J.J. Masselli**. 2005. “**A Cross-Cultural Analysis of Student Perceptions of Gender Diversity, Family Status, and Hiring Practices in Spain and the United States**.” *Global Perspectives on Accounting Education*, V2, 2005.
- Buchheit, S., T. Lightner, **J.J. Masselli**, & R. Ricketts. 2005. “**Non Cash Charitable Giving: Evidence of Aggressive Taxpayer Reporting following a Compliance Change**”. *Journal of the American Taxation Association – Supplement* (2005). Pp. 1-18.
- Masselli, J.J.**, T. Noga and R. Ricketts. 2004. “**The Alternative Minimum Tax: Empirical Evidence of Tax Policy Inequities and a Rapidly Increasing Marriage Penalty**” *Advances in Taxation*, V. 16 (2004) pp. 123-146.
- Masselli, J.J.**, R. Ricketts, V. Arnold and S. Sutton, 2002. “**The Impact of Embedded Intelligent Agents on Income Tax Reporting Behaviors**”. *Journal of the American Taxation Association*. V. 24, (Fall) pp. 60-78.
- Ricketts, R. and **J. Masselli**. 2001. “**Tax Consequences of Partnership Breakups**”. *TAXES: The Tax Magazine*. V. 79, No. 4 (April) pp. 39-49.
- Arnold, V., J. Lampe, **J. Masselli**, and S. Sutton. 2000. “**An Analysis of the Market for Systems Reliability Assurance Services**” 2000. *Journal of Information Systems*. (Supplement) V. 14, pp. 65-82.
- Englebrecht, T, L. Folami, C. Lee and **J.J. Masselli**. 1998. “**The Impact of Ethics on Tax Compliance Behavior: A Multidimensional Analysis**”. *The Journal of Accounting, Ethics and Public Policy*, V. 1, No. 4 (Fall), pp. 738-768.
- Englebrecht, T. and **J.J. Masselli**. 1998. “**An Empirical Analysis of Self Reported Grades as A Proxy for Ability in Educational Research**”, *Journal of Business and Behavioral Sciences*. V. 4, No. 1, pp. 1-15.
- Larkins, E.R., J.G. Martinez-Vasquez and **J.J. Masselli**. 1997. “**A Comparative Analysis of Southeastern States’ Income Tax Treatment of Exporters**”, V. 21, No. 1, (Spring) pp. 51-94.

- Larkins, E.R. and **J.J. Masselli**. 1997. “**Adding Insult to Injury: Congress and the Courts Rain Blows on Discrimination Award Recipients**”. *Journal of Pension Planning and Compliance*. V. 24, No. 4 (Winter), 74-86.
- Brody, R. and **J.J. Masselli**. 1996. “**Tax Practitioners, Whose Team Are They On?**”, *National Public Accountant*. V. 41, No. 3 (March), pp. 18-20, 44-46.
- Englebrecht, T., **J.J. Masselli**, and S.C. Colburn. 1996. “**The Impact of Wall, Vak and Revenue Ruling 95-58 on the Power to Change Independent Trustees**”, *TAXES: The Tax Magazine*. V. 74, No. 1, (January), pp. 39-46.
- Englebrecht, T.D. and **J.J. Masselli**,. 1995. “**The Impact of Post Mortem Events on Estate Tax Valuations**”. *CPA Journal*. V. 65, No. 9, (September) pp. 24-28.
- Colburn, S.C. Englebrecht, T.D., and **J.J. Masselli**. 1995. “**Final Regulations Provide Guidance on General Asset Accounts**”. *Taxation for Accountants*. V. 54, No. 6 (June) pp. 331-338.

Textbooks, Monographs and Other Publications

- Everett, J.O, Henning, C, Nichols, N, **Masselli, J.J.** and R.C. Ricketts. *Contemporary Tax Practice – Research Planning and Strategies, 5th Edition*. Wolters Kluwer. 2021.
- Martindale, B, **J.J. Masselli**, and R.C. Ricketts, 2001. “**Applying Group and Team Learning Concepts in Tax Classes**” published in *Methods, Topics, and Issues in Tax Education: A Year 2001 Perspective*. Editor: Janet A. Meade. American Accounting Association. Sarasota, FL.
- Englebrecht, T.D., L. Folami, C. Lee and **J.J. Masselli**. 1998. “**The Impact of Ethics on Tax Compliance Behavior: A Multidimensional Analysis**” published in *The Ethics of Tax Evasion*. Editor: Robert W. McGee. The Dumont Institute for Public Policy Research. South Orange, NJ.

Research in Progress

- Cook, K.A., T. Loraas, and **J.J. Masselli**. 2021. “**The Influence of Source Credibility and Framing Effects on Taxpayer Judgements Related to Controversial Health Care and Tax Policy Provisions**. Under review at *Accounting Organizations, and Society*.
- Masselli, J.J.** and R. McDonald: 2020. “**Mission Based/Non-Financial Performance Metrics for Nonprofit Organizations**” Working Paper.
- Masselli, J.J.** and M. Bertolini. 2021. “**TCJA, Section 199A and Saying “I do”: Marriage Penalty/Bonus Considerations Related to the QBI Deductions**”. Revise and resubmit at *ATA Journal of Legal Taxation*.

Conference Presentations

- Masselli, J.J.** and M. Bertolini. 2021. “**TCJA, Section 199A and Saying “I do”: Marriage Penalty/Bonus Considerations Related to the QBI Deductions**” American Taxation Association Midyear Meeting – February 19-21 (Virtual).
- Masselli, J.J.** “**Discussion of: Legislative Intent Gone Awry: A Case for Repairing the Kiddie Tax**”.. Fort Worth, TX. (February 28-29, 2020).
- McDonald, R (Author and Presenter), **Masselli, J.** (Author Only) (Summer 2018). *Mission-Based/Non-Financial Performance Metrics for Nonprofit Organizations*. Porto, Portugal: Academy of Marketing Science World Marketing Congress.
- Romi, A. (Presenter & Author), Carrasco, H. (Author Only), Camors, C. (Author Only), **Masselli, J.** (Author Only), Fifth Annual University of Arkansas Research Conference, “**From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry**,” University of Arkansas. (July 21, 2018).
- Romi, A. (Presenter & Author), Camors, C. (Author Only), Carrasco, H. (Author Only), **Masselli, J.** (Author Only), The 2018 North American Congress on Social and Environmental Accounting Research, “**From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry**,” Ted Rogers School of Management, Toronto Canada. (June 22, 2018).

- Romi, A. (Presenter & Author), Carrasco, H. (Author Only), Camors, C. (Author Only), **Masselli, J.** (Author Only), Contested Markets: Lessons from Cannabis Legalization, **"From the Black Market to the Gray Market: Accounting's Role in the Budding Cannabis Industry,"** HEC Paris - Society and Organizations (SnO) Center, HEC Paris. (June 19, 2018).
- Romi, A. (Presenter & Author), Carrasco, H. (Author Only), Camors, C. (Author Only), **Masselli, J.** (Author Only), University of Laval Workshop, **"From the Black Market to the Gray Market: Accounting's Role in the Budding Cannabis Industry,"** University of Laval, University of Laval, Quebec City, Quebec, Canada. (October 20, 2017).
- Romi, A. (Presenter & Author), Carrasco, H. (Author Only), Camors, C. (Author Only), **Masselli, J.** (Author Only), The 29th International Congress on Social and Environmental Accounting Research, **"From the Black Market to the Gray Market: Accounting's Role in the Budding Cannabis Industry,"** Congress on Social and Environmental Accounting Research (CSEAR), St. Andrews, Scotland - University of St. Andrews. (August 31, 2017)
- Carrasco, H., Romi, A. (Author Only), Camors, C. (Author Only), **Masselli, J.** (Author Only), University of Alabama Brownbag, **"From the Black-Market to the Gray-Market: Accounting's Role in the Budding Cannabis Industry,"** University of Alabama, University of Alabama, Tuscaloosa, AL, USA. (March 31, 2017).
- "How Tax Academics can Use Treasury's Proposed Regulation Public Comment Process to Promote Impact and Research Productivity"**. The American Taxation Association Midyear Meeting. February 2017, Phoenix, AZ.
- "I do (sort of): Tax Planning Strategies for Same-Sex Couples in Common-Law Marriage States after Marriage Equality"**. American Taxation Association, Midyear Tax Conference, February 26-29, 2016. Orlando, Florida
- "How Colleges of Business Can and Should be Leaders in Promoting an Expanded Definition of Diversity and Inclusiveness on Campuses Nationwide (Invited Panelist), American Accounting Association Diversity Section Midyear Meeting. November 6-8, 2015, Atlanta, GA**
- "I do (sort of): Tax Planning Strategies for Same-Sex Couples in Common-Law Marriage States after Marriage Equality"**. American Accounting Association Diversity Section Midyear Meeting. November 6-8, 2015, Atlanta, GA.
- "Today's Graduate Tax Programs"** invited discussant on the state of graduate tax programs in the United States. Inaugural Teaching and Curriculum Conference. 2015 American Taxation Association Midyear Meeting. February 26-28, 2015. Washington, DC.
- "To give or not to give, that is the question."** An analysis of arts and humanities funding during volatile economic times. " University of Granada, Spain, June 2011.
- "Attitudes toward tax compliance and tax authorities: an intergenerational and international comparison of the United States and Spain"** Invited presentation: Northeastern University Faculty of Accounting. Boston, MA. January 20, 2009
- "A Cross-Cultural Analysis of Student Perceptions of Gender Diversity, Family Status, and Hiring Practices in Spain and the United States."** The American Accounting Association, Annual Meeting. San Francisco, CA August 7-10, 2005.
- "Non Cash Charitable Giving: Evidence of Aggressive Taxpayer Reporting following a Compliance Change"**. the *Journal of the American Taxation Association.Conference*, March 3-6, 2005, Washington, DC.
- "Bridging the gap between tax academicians and tax practitioners: A summary of recent Texas Tech University Tax Compliance Studies"**, Invited Presentation. The Texas Society of CPA and the American Society of Womens CPAs. Lubbock, TX. February 22, 2005.
- "Tax Compliance Behaviors and Risk: An examination of he Impact of Risk Propensities on Taxpayer Responsiveness to Computer Generated Audit Flags"** Invited Presentation: The University of Texas at San Antonio. October 7, 2004.
- "Tax Compliance Behaviors and Risk: An examination of he Impact of Risk Propensities on Taxpayer Responsiveness to Computer Generated Audit Flags"** The European Accounting Association Annual Congress: Prague, Czech Republic March 30 – April 4, 2004
- "Tax Compliance Behaviors and Risk: An examination of he Impact of Risk Propensities on Taxpayer Responsiveness to Computer Generated Audit Flags"** Invited Presentation: Florida Atlantic University, March 25, 2004.

- “Tax Compliance Behaviors and Risk: An examination of the Impact of Risk Propensities on Taxpayer Responsiveness to Computer Generated Audit Flags”** American Accounting Association, Annual Meeting. Honolulu, HI, August 3-6, 2003.
- “Decisiones sobre la conformidad del pago de impuestos y el riesgo: El impacto de la propensión al riesgo en usuarios de agents inteligentes computerizados en decisiones sobre impuestos (Tax Compliance Behaviors and Risk: An examination of the Impact of Risk Propensities on Taxpayer Responsiveness to Computer Generated Audit Flags) – presented in Spanish.** *II Simposium de Contabilidad Digital Universidad-Empresa.* May 15, 2003. Universidad de Huelva--Huelva, Spain. (Invited Presentation).
- “Tax Compliance Behaviors and Risk: An examination of the Impact of Risk Propensities on Taxpayer Responsiveness to Computer Generated Audit Flags”.** The European Accounting Association (EAA) 26th Annual Congress. Seville, Spain. April 1-5, 2003.
- “La Guerra con Iraq: Algunos Hechos, las Opiniones & Abre la Discusión” (The War with Iraq, Some facts, opinions, and an open discussion).** A presentation made to two upper division courses at the Universidad de Pablo Olavide, April 7, 2003, Seville, Spain.
- “The Alternative Minimum Tax: Empirical Evidence of Tax Policy Inequities and a Rapidly Increasing Marriage Penalty”.** AAA Annual Meeting, San Antonio, TX August 14-17, 2002.
- “Group and Team Learning Concepts in Tax Courses”** (Presenters: John Masselli and Robert Ricketts) ATA Midyear Tax Meeting. New Orleans, LA. February 14-17, 2002.
- “Empresariales en los Estados Unidos (Business Education in the United States: An Overview).** Presentation at Universidad de Huelva—Huelva, Spain. May 28, 2001.
- “El Impacto de Agentes Inteligentes en Decisiones sobre Impuestos” (The Impact of Embedded Intelligent Agents on Income Tax Compliance Decisions)** *I Simposium de Contabilidad Digital Universidad-Empresa.* May 17-18, 2001. Universidad de Huelva--Huelva, Spain.
- “The Impact of Embedded Intelligent Agents on Income Tax Compliance Decisions (Revised)”** *ABO Midyear Meeting.* October 6-7, 2000. Chicago, IL.
- “The State of Tax Education in the United States: Results from a Survey of U.S. Academic Institutions”,** *10th Tax Research Network Conference.* September 11-12, 2000. University of Birmingham, Birmingham, UK.
- “Applying Group and Team Learning Concepts in Tax Classes”** *10th Tax Research Network Conference.* September 11-12, 2000. University of Birmingham, Birmingham, UK.
- “The Impact of Embedded Intelligent Agents on Income Tax Compliance Decisions (Revised)”** *2000 AAA Annual Meeting.* August 14-16, 2000. Philadelphia, PA.
- “The Impact of Embedded Intelligent Agents on Income Tax Compliance Decisions”,** *The Third European Conference on Accounting Information Systems.* March 27-28, 2000. Munich, Germany.
- “An Analysis of the Market for Systems Reliability Assurance Services”,** *1999 University of Waterloo Symposium on Information Systems Assurance.* October 1999, Waterloo, Ontario, Canada.
- “An Empirical Analysis of the Use of Self-Reported Grade as a Proxy for Ability in Educational Research (Revised)”**, *American Society of Business and Behavioral Sciences 5th Annual Conference:* February 23-28, 1998. Las Vegas, NV.
- “An Empirical Analysis of the Use of Self-Reported Grade as a Proxy for Ability in Educational Research”,** *Mid-Atlantic AAA Regional Meeting,* April 10-12, 1997. Baltimore, MD.
- “The Role of Tax Practitioners in Tax Compliance”.** *NE AAA Regional Meeting.* April 18-20, 1996. New York, NY.

Dissertation Committees / Academic Advising & Mentoring / Editorships

Associate Editor: The ATA Journal of Legal Tax Research: Spring 2018 to present.

Associate Editor: Advances in Accounting Behavioral Research: Fall 2000 to 2005.

Faculty Advisor: MSA-Accounting Tax Program: Fall 2004-Present. Annually I advise over 100 MSA-tax students by creating and monitoring their graduate programs of study.

Rawls Business Leaders Program: Fall 2013 to present. I have been involved in RBL since the inauguration of the program. My RBL mentees include, Regan Head, Nia Pierce, Laura Montoya, Hunter Locascio, Jaime Perez,

Texas Tech University Honors College – Undergraduate Research Fellowship Program: Mentor and Research Advisor to Ms. Kelly Tolk (accounting major with intended specialty in taxation)

Texas Tech University – McNair Scholars Program: Faculty mentor to Jose Luna..

Dissertation Committee: Shirley Davenport: “*A comparative analysis of the impact of goodwill tax deductibility on purchase premium: A comparison of United States and United Kingdom transactions*”. Final Defense: July 2002

Dissertation Committee: Tracy Noga: “*The effect of Taxes on Debt Financed Consumption*”. Final defense: August 2001.

Dissertation Committee: Wayne Counts: “*Social Security Privatization Proposals: An Analysis of Winners and Losers*. Proposal defended: September 2002, Final Defense: November 2004.

Dissertation Committee: Brett Wilkinson: “*An examination of the dividend tax capitalization issue across integrated and non-integrated dividend tax settings* : Final defense: July 2002.

Dissertation Committee: Jacob Peng: “*The effect of data structure and information presentation format on performance evaluation judgments using business performance management systems*”: Final Defense: June 2005.

Dissertation Chair: Sonja Pippin: “*An analysis of the impact of tax systems on income distribution, poverty and human well being*. Final Defense: May 2006.

Dissertation Committee: Nathan Harness: “*Three Essays on the Capital Accumulation Ratio*” Final Defense: August 2007.

Dissertation Committee: Michael Morrow: “*The Impact of the 2004 Dividend Tax Holiday on the Behavior of Multinational Corporations and State Decisions*”. Final Defense: May 08.

Dissertation Committee: Mingjun Zhou: “*Dividend Tax Penalty and Implied Cost of Equity Capital: An Interpretation Based on Fundamental Economic Conditions*”. Final Defense: August 2009

Dissertation Chair: Derek Dalton: “*The effect of reward structures and ethical orientations on whistleblowing intentions*”. May 2009.

Dissertation Committee: Faith Fugate: “*Personal Financial Distress: Why is Accounting Involved*. Final Defense: May 2009

Dissertation Committee: Dawn Drnevich, “*The 2003 Dividend Tax Cut, Equity Positions and Agency Costs*”. December 2010

Dissertation Committee: Shane Stinson: “*A two essay dissertation examining individual tax reform and the implied cost of equity capital*”. Defense May 2013.

Grants, Awards, and Fellowships

2021 – Texas Tech University Chancellor’s Council Teaching Excellence Award.

2019: Certificate of Global Leadership for the 21st Century awarded by the Texas Tech University Office of International Affairs

2018: Certificate of Global Leadership for the 21st Century awarded by the Texas Tech University Office of International Affairs.

2017: Certificate of Global Leadership for the 21st Century awarded by the Texas Tech University Office of International Affairs.

2016: Rawls Competitive Summer Research Grant: *Non-Financial Performance Metrics for Nonprofit Organizations: Policy and Practice*: Amount awarded: \$15,000.

2016: Mortar Board Apple Polishing Award.

2015: Mortar Board and Omicron Delta Kappa Faculty Recognition Award

2015: Texas Tech University Global Vision Lifetime Achievement Award – awarded for my commitment and service related to expanding Texas Tech University’s global footprint.

2015: Office of Institutional Diversity Grant Award (\$5,000 with Robert Ricketts, Shannon Rinaldo, and Jason Rinaldo) for creation of the Rawls Diversity Symposium.

2014: Rawls Large Grant Award (\$10,000) with Dr. Robert McDonald: *Non-Financial Performance Metrics for Nonprofit Organizations: Policy and Practice*

2013: Texas Tech University Global Vision Award for my leadership related to the Rawls Summer Program in Prague.

2012: Texas Tech University Global Vision Award for my role as Chair of the Study Abroad Competitive Scholarship Committee.

2012: The Lockheed Martin Aeronautics Company Excellence in Teaching Award (\$1,000 Award)

2010: Excellence in Teaching Award for Executive MBA teaching – (\$1,500 Award)

2009: The Lockheed Martin Aeronautics Company Excellence in Teaching Award (\$1,000 Award)

2008: The Texas Tech University President’s Excellence in Teaching Award (\$1,500 award).

2007: The Lockheed Martin Aeronautics Company Excellence in Teaching Award (\$1,000 Award).

2005: Award for the best paper at the 2005 *Journal of the American Taxation Association* Conference for the manuscript entitled: “*Non-Cash Charitable Giving: Evidence of Aggressive Taxpayer Reporting following a Compliance Change.*”

2005: Rawls College of Business Large Grant Award: \$5,000. “*An Experimental Investigation of the Impact of Risk Propensity and Framing Effects on Taxpayer Responsiveness to Computer Generated Audit Diagnostics.*”

2002: Nominated and Inducted into the Texas Tech University, Teaching academy.

2002: Rawls College of Business nominee for the Chancellor’s excellence in teaching award.

2002/2003: Rawls College Advisory Council Competitive Research Grant Award: “*Risk Propensity and Aggressive Decision Strategies: An Examination of the Impact of Risk Appetite and Curriculum Socialization on Participant Responsiveness to Audit Detection Risk Indicators*”: Award amount: \$30,000 (\$15,000 per year for 2 years).

2002 – Texas Tech University College of Business Administration Large Grant Award: \$3,000: “*An international comparison of tax compliance and equity perspectives: Evidence from Spain and the United States.*”

2001 – Texas Tech University College of Business Administration Large Grant Award: \$3,000: “*The effect of national culture on Whistle Blowing Perceptions: A comparative analysis of the United States, Spain and Taiwan.*”

2000 – Texas Tech University Ex-Students Association – New Faculty Award

2000 – Texas Tech University College of Business Administration Large Grant Award: \$3,200: “*The Impact of the Tax Reform Act of 86 and Revenue Reconciliation Act of 1993 on Investment in Real Estate Activities: Evidence from IRS Statistics of Income Data*”.

1999-- Texas Tech University College of Business Administration Large Grant Award: \$3,000 : “*The Impact of Risk Propensities on Taxpayer Reliance on Tax Compliance Decision Support Systems*”

1998 – Texas Tech University College of Business Administration Large Grant Award: \$2,850 : “*The Impact of Embedded Intelligent Agents on Tax Compliance Decisions*”

1995, 1996 & 1997: Exemplary Graduate Research Assistant Award

1996 American Accounting Association National Doctoral Consortium Fellow: Tahoe City, California

1996 Georgia State University Graduate Teaching Excellence Award

1996, 1997 Georgia State University Catherine E. Miles Scholarship Award

1994 - 1996 American Institute of CPAs Doctoral Fellow

University Service

- Rawls Diversity Symposium Committee: Chair 2015-2018, Member 2015-present.
- Rawls MBA admissions Committee: Fall 2019-present.
- Rawls College School of Accounting Assessment Committee Chair, 2015-present.
- Rawls College School of Accounting Graduate Admissions Committee: 2006-present.
- Rawls College Faculty Liaison for Rawls Summer Program in Prague: 2003-present.
- Rawls College Recruitment Director – TTU/Deloitte UK internship program. 2005-present.
- MSA – Curriculum/Objectives development committee: 2005 to present
- Texas Higher Education Coordinating Board – Business Curriculum tuning committee. Nominated by Provost to represent the Rawls College. February 2012 to May 2013.
- Texas Tech University Faculty Development Leave Committee: 2008 to 2011
- Deans Merit Committee 2006-2008 – Accounting Department (faculty elected) representative responsible for evaluating and rating all tenure track faculty reports for purposes of merit raises.
- Area of Accounting Executive Committee 2007 to 2009 – (faculty elected) – serves as the guiding counsel to the Director of Accounting programs for key department decisions.
- Rawls College Research Advisory Committee 2005 to present / Chair 2006 to 2010 – Responsible for awarding \$60,000 per year of Rawls College Research Awards.
- Area of Accounting Minority Recruitment Committee – Chair 2006 to 2009.
- Texas Tech University Teaching Academy – Recruitment/Admissions Committee – 2006-2015
- Rawls College – Scholarship Award Committee – 2005-present.

- Rawls College Recruitment Director – TTU/Deloitte UK internship program. 2005-present.
- MSA – Curriculum/Objectives development committee: 2005 to present.
- Invited Participant: Deloitte Tax Professor’s Symposium (2006 to present).
- Invited Participant: E&Y Tax Professor’s Symposium (2006 to present)
- Invited Participant: PWC Tax Professor’s Symposium (2007 to present)
- Faculty Advisor to Masters in Tax Association (MITA): Fall 1998 to 2003.
- Texas Tech University- Rawls College of Business Summer Faculty Lead Program in Prague: Developer/ program leader– 2003 to Present – approximately 125 undergraduate and graduate business students have attended this program since inception in Summer 2004.
- Rawls College of Business Liaison – Texas Tech University Campus in Seville, Spain, 2001-2004
- Texas Tech University Study Abroad Competitive Scholarship Committee: Chair: 2007-present. Committee member 2001-2007 – responsible for awarding over \$300,000 of scholarships annually to students studying abroad.
- Texas Tech University College of Business Administration Textbook Committee: Fall 1998 to present
- Texas Tech University Area of Accounting Scholarship Committee: Academic year 1999-2000
- Texas Tech University, Arthur Andersen/Deloitte & Touche Tax Challenge Faculty Advisor – Undergraduate Team: Spring 2000 to present. (National Finalists 2001)
- Texas Tech University, Arthur Andersen/Deloitte & Touche Tax Challenge Faculty Advisor – Graduate Team: Spring 2003 to present. (Honorable Mention 2003)
- Texas Tech University: Accounting Research Colloquium Committee: Chair (1999-2002)

Organizations and Outreach

American Accounting Association: 7/93 to present

American Taxation Association Section: 7/93 to present

- ATA Teaching Resources Committee: Spring 1999 to Summer 2004
- ATA New Faculty Concerns Committee: Summer 2000 to 2005
- ATA Annual Meeting Committee: 2001
- Manuscript reviewer for the 2001 Annual Meeting

American Institute of CPAs: 7/92 to present / Connecticut Society of CPAs: 2/92 to present

CPA License: State of Connecticut (since January 1990), State of Texas (since 2015).

Certified Public Accountant for the Jim Collins Foundation

Certified Public Accountant for the Southern Management Association.