

**ROBERT J. WALSH, PH.D., C.P.A.**

**EXPERIENCE: ACADEMIC**

**2006 - present**

**University of Dallas, Irving, TX**

Associate Professor of Accounting (2006-present)

Chair of Assurance of Learning Program (2007-present)

Responsibilities: Create and monitoring compliance for assurance of learning for undergraduate, MS and MBA programs.

Program Director of MS Accounting/MBA Accounting (2008-2011)

Responsibilities: Hiring adjunct professors in accounting; assessing teaching abilities in courses, promoting program to potential students,

Undergraduate Business Program Director (2014-2015)

Responsibilities: Oversaw all course changes to curriculum, administered assessment of learning, surveyed alumni groups, worked with admissions office to increase enrollment in both business major and minor

**1997 - 2006**

**Marist College, Poughkeepsie, NY**

Associate Professor of Accounting (2001-2006)

Assistant Professor of Accounting (1997-2001)

Interim Dean (June, 2002 – June, 2004)

Responsibilities: Administered \$4 million budget, supervised 30 full-time and 40 part-time faculty members with approximately 1000 undergraduates in accounting, economics and business and 300 part-time/graduate students in the MBA and MPA programs. Was also part of the Dean's Council and the President's Cabinet.

Chairperson of Accounting, Economics and Finance (June, 2000 – June, 2002)

Responsibilities: In charge of staffing and scheduling of roughly 100 courses per year in accounting, economics and finance, as well as mentoring new full-time faculty and making personnel decisions on part-time faculty.

**1994-1997**

**Webber International University, Babson Park, FL**

Assistant Professor of Accounting

**1992-1994**

**University of Notre Dame, South Bend, IN**

Adjunct Professor of Accounting

**1988-1989**

**Pennsylvania State University, University Park, PA**

Graduate Teaching Assistant in Accounting

**1986-1987**

**University of Notre Dame, South Bend, IN**

Graduate Teaching Assistant in Accounting

## **EXPERIENCE: BUSINESS**

- 1989-1991**                    **Crowe, Chizek and Company, CPAs, South Bend, IN**  
Tax Supervisor
- 1987-1988**                    **PricewaterhouseCoopers, CPAs, Detroit, MI**  
Tax Associate
- 1984-1986**                    **Deloitte and Touche, CPAs, Detroit, MI**  
Senior Assistant Accountant

## **EDUCATION:**

**1991-1994**

**Ph.D. degree**                    **University of Notre Dame**  
Major in economics  
Dissertation title: "Empirical evidence on the impact of large management buyouts on federal tax revenues."  
Completed final defense December 1994.

**M.A. degree**                    **University of Notre Dame**  
Major in economics  
Completed simultaneously with Ph.D.

**1991**

**C.P.A. certificate**                **State of Michigan**  
Passed final part in May

**1988-1989**

**Ph.D./M.S. program**            **Pennsylvania State University**  
Concentration in M.S. in accounting  
Completed 33 semester hours in the Ph.D./M.S. in business administration program with a concentration in accounting

**1986-1987**

**M.B.A. degree**                    **University of Notre Dame**  
Concentration in taxation

**1981- 1984**

**B.B.A. degree**                    **University of Notre Dame**  
Major in accounting

## **PUBLICATIONS: REFEREED JOURNALS AND BOOK CHAPTERS**

"Teaching Ethics Across the Accounting Curriculum," (with L. Mulig, C. Prachyl and S. Rhame), book chapter, Fall 2016.

"Are the Accounting Departments at Texas Public Universities Committed to Auditing and Ethics Education?" (with P. Eason and J. Oliveti), Southern Business Review, Fall 2013.

"Does Reflective Learning Take Place in Online MBA Quantitative Courses? A Qualitative Analysis of Student Advice for Online Quantitative MBA Courses" (with B. Frank) Journal of Instructional Pedagogies, Volume 7, Spring 2012.

"A Qualitative Analysis of Student Advice from Online Quantitative MBA Courses," (with B. Frank), Southwestern Business Administration Journal, Spring 2011.

"The Sensitivity to Common Horizontal Equity Measures to Variations in Omitted Income," (with S. Rhame), Accounting and Taxation, Fall 2010.

"Encouraging Undergraduate Research," (with S. Anders, S. Hall and B. Scofield), Journal of Business and Leadership, Fall 2009.

"Student Advice for Online MBA Accounting Courses," (with B. Scofield), The Kentucky Journal of Excellence in College Teaching and Learning, November 2009.

"Measuring Increases in Horizontal Equity in the Absence of Certain Itemized Deductions and Phase Outs," (with S. Rhame), Journal of Business and Economics Research, October 2009.

"Tax Issues in Viatical/Life Settlements," (with B. Shoemaker, B. Evans, B. Scofield and T. Fontenot), Southern Business Review, Summer 2009.

"Preparing Students for an Online Accounting Course" (with B. Scofield), Journal of College Teaching and Learning. Spring 2009.

"What's REALLY Important? Survey Results from MBA Students in the Financial Accounting Course," (with B. Scofield), Southwestern Business Administration Journal, Fall 2007.

"A Comparison of the Effectiveness of Tax Laws Between Countries for Firms Engaging in Research and Development," International Business and Economics Research Journal, August 2005.

"Quality of Earnings, Taxes and E-Commerce: The Case of Calypso Communication" (with T. Manly and C. McKnight), Global Perspectives on Accounting Education, Volume 2, 2005.

"Communication in an On-line Learning Environment: A Teaching Note," Business Journal, Fall-Spring, 2003.

"Using a Knowledge Management Structure in the On-line Introductory Financial and Managerial Accounting Courses," New Review of Applied Expert Systems and Emerging Technologies, Vol. 7, 2001.

"MBOs and LBOs: A Synthesis of the Literature and Opportunities for Future Research and Study," Journal of Accounting and Finance Research, Winter II, 2001.

"A Historical Framework for the Federal Taxation of Dividends and Interest Payments," Accounting History, May 2001.

"On-line Accounting Courses: Considerations for Research and Teaching," New Review of Applied Expert Systems and Emerging Technologies, Vol. 6, 2000.

"Taxation when 21<sup>st</sup> Century E-Commerce collides with 20<sup>th</sup> Century Tax Law," The Mid-Atlantic Journal of Business, Vol. 36, No.1, 2000.

"Impact of SFAS No. 130 'Reporting Comprehensive Income' on Large Multinational Firms," (with A. Rao), Southern Business Journal, Fall 1999.

"Estate Taxes and Retirement Distributions for Construction Industry Workers," Journal of Construction Accounting and Taxation, November/December 1999.

"ALN/WBI: An Introduction and an Application to the Accounting Information Systems Course," The Review of Accounting Information Systems, Vol. 3, No. 4, 1999.

"Evidence of Investors' Responses to Managerial Investment Decision-Making," The Journal of Applied Business Research, Vol. 15, No. 3, 1999.

"Empirical Evidence on the Impact of Large Management Buyouts on Federal Tax Revenues," The Mid-Atlantic Journal of Business, Vol. 35, No.1, 1999.

Dissertation Abstract, Journal of the American Taxation Association, Fall 1996.

### **PUBLICATIONS: REFEREED CONFERENCE PROCEEDINGS/PRESENTATIONS**

"How Accelerating Computer Technology Creates a Complex Income Tax Code," Proceedings of the Twenty-Fifth Annual Research Workshop in Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, New York, New York, August 2016.

"Being 'Saved' from Simplicity: How the United Kingdom Made the US Tax Code Complex," Proceedings of the Academic Business Research Conference, London, England, June 2015.

"Always Elect Portability of the Estate Tax Exemption? Maybe, Maybe Not." Proceedings of the Academic and Business Research Institute International Conference, Orlando, Florida, January 2014.

"Does Student Performance Coincide with Higher Order Thinking in Blooms' Taxonomy?" (with B. Frank), Proceedings of the Society of Business Research Program, Scottsdale, Arizona, March 2013.

"Measuring Texas Public Universities Commitment to Ethics Education in Accounting" (with P. Eason and J. Oliveti), Proceedings of the 2012 American Accounting Association Southwest Regional Meeting, New Orleans, Louisiana, March 2012.

"Do Students Reflect in Online Courses?" (with B. Frank), Proceedings of the 2012 American Accounting Association Southwest Regional Meeting, New Orleans, Louisiana, March 2012.

"A Qualitative Analysis of Student Advice for Online Quantitative MBA Courses," (with B. Frank), Proceedings of the 2011 Southwest Regional American Accounting Association Meeting, Houston, Texas, March 2011.

"Constraints in Certain Hybrid Accounting Courses," (with L. Gaspar), Proceeding of the College Teaching and Learning Conference, Las Vegas, Nevada, October 2010.

"Student Readiness in an Online Accounting Course," Proceedings of the 2010 Southwest Regional American Accounting Association Meeting, Dallas, Texas, March 2010.

"The Financial Statement Presentation Project and its Tax Implications," (with S. Rhame), Proceedings of the 2009 Southeast Regional American Accounting Association Meeting, Oxford, Mississippi, April 2009.

"Measuring Increases in Horizontal Equity by the Absence of Individual Itemized Deductions" (with S. Rhame), International Applied Business Research Conference, San Antonio, Texas, March 2009.

"Encouraging Undergraduate Research," (with S. Anders, S. Hall and B. Scofield), Proceedings of the 2008 Northeast Regional American Accounting Association Meeting, Newport, Rhode Island, November 2008.

"The Search for Identity: Emergent Catholicity in the Modern Business School" (with D. Fodness and B. Schmisek), 7th International Conference on Catholic Social Thought and Management Education, Notre Dame, Indiana, June 2008.

"An Investigation into the Best Student Preparation for an Online MBA Financial Accounting Course" (with B. Scofield), Proceedings of the Ohio Regional American Accounting Association Meeting, Dayton, Ohio, April 2008.

"FIN 48: Overview and Controversies," Proceedings of the 2008 Southwest Regional American Accounting Association Meeting, Houston, Texas, March 2008.

"Tax Issues in Viatical/Life Settlements" (with B. Shoemaker, B. Evans, T. Fontonet and B. Scofield), Proceedings of the Southwest Regional American Accounting Association Meeting, Houston, Texas, March 2008.

"Internet Commerce and International Taxation: Is It Finally Time To Revise 'Permanent Establishment?'" Proceedings of the 2007 Northeast Regional American Accounting Association Meeting, Hartford, Connecticut, April, 2007.

"Topical Importance of the Introductory Financial Accounting MBA Course: Survey Results from Part-time Students" (with B. Scofield), Proceedings of the 2007 Northeast Regional American Accounting Association Meeting, Hartford, Connecticut, April, 2007.

"Non-inflation indexed portions of the US Tax Code," Proceedings of the 2007 American Society of Business and Behavioral Sciences, Las Vegas, Nevada, February, 2007.

"Tax Planning in a Rising Interest Rate Environment," Proceedings of the 2006 Southwest Regional American Accounting Association Meeting, Oklahoma City, Oklahoma, March 2006.

"International Taxation of Goods Transacted over The Internet: The Case of Ancitech, Inc." Proceedings of the International Applied Business Research Conference, Orlando, Florida, January 2006.

"Fair Value Accounting Exposure Draft: Problems and Opportunities," (with A. Rao), Proceedings of the International Applied Business Research Conference, Orlando, Florida, January 2005 (awarded "Best Paper").

"Using National and Regional Competitions in Business Schools to Enhance Student Learning and Improvement Faculty/Student Interaction," Proceedings of the College Teaching and Learning Conference, Orlando, Florida, January 2005.

"A Review of Some Tax Competition Between Jurisdictions," Proceedings of the Allied Academies – Internet Symposium, April 2004.

"Some Current Issues in the Taxation of E-Commerce Activities," Proceedings of the Eleventh Annual Research Workshop in Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, San Antonio, Texas, August 2002.

"An Inter-Country Comparison of Favorable Tax Laws for High Technology Firms," Proceedings of the Emerging Issues in International Accounting Conference, Niagara Falls, Ontario, Canada, August 2002.

"Estate Tax with Family-Owned Business Exclusion and the Section 6166 Deferral," Proceedings of the 2002 Northeast Regional American Accounting Association Meeting, Providence, Rhode Island, April 2002.

"Quality of Earnings, Taxes and E-Commerce: The Case of Calypso Communication" (with T. Manly), Proceedings of the Ninth Annual American Society of Business and Behavioral Sciences, Las Vegas, Nevada, February 2002.

"Electronic Bulletin Boards in the On-line Introductory Accounting Courses," Proceedings of the 2001 Northeast Regional American Accounting Association Meeting, Portland, Maine, May 2001.

"Accounting and Tax Differences and the National Pastime," Proceedings of the 2001 Southeast Regional American Accounting Association Meeting, Tampa, Florida, April 2001.

"Using the CPA as a Consultant for Developing Security and Privacy Policies and Requirements for Electronic Commerce Software Systems," Proceedings of 1<sup>st</sup> Symposium on Requirements Engineering for Information Security, Indianapolis, Indiana, March 2001.

"MBOs and LBOs: A Synthesis of the Literature and Opportunities for the Future," Proceedings of the 2000 American Academy of Accounting and Finance Meeting, New Orleans, Louisiana, December 2000.

"A Historical Analysis of the Tax Subsidies for Educational Expenses," Proceedings of the 2000 American Academy of Accounting and Finance Meeting, New Orleans, Louisiana, December 2000.

"Using a Knowledge Management Structure in the On-line Introductory Financial and Managerial Accounting Courses," Proceedings of the Ninth Annual Research Workshop in Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, Philadelphia, Pennsylvania, August 2000.

"Ways to Promote Participation in the Online Introductory Accounting Courses," (with A. Rao), Proceeding of the 2000 Allied Academies National Spring Conference, Myrtle Beach, South Carolina, April 2000.

"Ways to Promote Participation in the Online Introductory Accounting Courses," (with A. Rao), Proceedings of the 2000 Southeast Regional American Accounting Association Meeting, Savannah, Georgia, April 2000.

"Five Ways to Promote Student/Faculty Interaction in the ALN/WBI Accounting Courses: A Teaching Note," Proceedings of the 2000 Southwest Regional American Accounting Association Meeting, San Antonio, Texas, March 2000.

"Some Research Issues in an ALN/WBI Accounting Course," Proceedings of the Eighth Annual Research Workshop in Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, San Diego, California, August 1999.

"Teaching and Research in the On-line Introductory Financial Accounting Course," Proceedings of the 1999 Ohio Regional American Accounting Association Meeting, Cuyahoga Falls, Ohio, April 1999.

"Potential Effects of SFAS No. 130 and Reporting Comprehensive Income," (with A. Rao) Proceedings of the 1999 Midwest Regional American Accounting Association Meeting, Minneapolis, Minnesota, April 1999.

"Investors' Responses to Managerial Investment Decision-Making," Proceedings of the 1999 Mid-Atlantic Regional American Accounting Association Meeting, Harrisburg, Pennsylvania, March 1999.

"Tax Planning for Large Retirement Distributions at Death," Proceedings of the 1999 Southwest Regional American Accounting Association Meeting, Houston, Texas, March 1999.

"Large Management Buyouts and Federal Tax Revenues," Proceedings of the 1998 Mid-Atlantic Regional American Accounting Association Meeting, Parsippany, New Jersey, March 1998.

"A Historical Analysis of the Integration of the Corporate and Individual Income Tax," Proceedings of the 1998 Ohio Regional American Accounting Association Regional Meeting, Columbus, Ohio, March 1998.

### **PROFESSIONAL PRESENTATIONS (REFEREED)**

"Podcasting as a Supplement to Accounting Courses," Panel Session, 2011 National American Accounting Association Meeting – Conference on Teaching and Learning in Accounting, Denver, Colorado, August 2011.

"Engaging Students in the Hybrid/Online Course Format," Panel Session, 2010 National American Accounting Association Meeting – Conference on Teaching and Learning in Accounting, San Francisco, California, August 2010.

"Ethics and Taxation," (with B. Muehlmann, J. Hollister and D. Furman), Panel Session, 2008 Northeast Region American Accounting Association Meeting, Newport, Rhode Island, November 2008.

"Encouraging Undergraduates to do Research in Accounting," (with S. Anders, S. Hall and B. Scofield), Panel Session, 2008 Southwest Region American Accounting Association Meeting, Houston, Texas, March 2008.

"Using On-line Environments to Supplement On-Campus Courses," (with M. Bradford, M. Hutton, R. Newmark, and G. Tully), Teaching and Curriculum Section Panel Session, 2002 National American Accounting Association Meeting, San Antonio, Texas, August 2002.

"Is there a Tax Policy and What is it?" (with J. Hollister) Panel Session, 2002 Northeast Region American Accounting Association Meeting, Providence, Rhode Island, April 2002.

"Integrating E-Business Issues into Accounting Courses," (with M. Greenstein, T. Manly and A. Ray) Teaching and Curriculum Section Panel Session, 2001 National American Accounting Association Meeting, Atlanta, Georgia, August 2001.

"Good Versus Bad Online Content for Learning: How the Pros Design, Author, Test and Deliver Knowledge Portals for Online Courses for Prestigious Universities and Online Supplements for Publishing Companies," (with M. Kirschenheiter, R. Jensen, S. Orpurt, and D. Wortham), Continuing Professional Education Session, 2001 National American Accounting Association Meeting, Atlanta, Georgia, August 2001.

"Advanced Topics in the On-line Introductory Accounting Course", (with G. Tully, A. Williams and S. Crosson), Continuing Professional Education Session, 2000 National American Accounting Association Meeting, Philadelphia, Pennsylvania, August 2000.

"Federal Subsidy of Education through the Internal Revenue Code," (with P. Nodoshani and B. Broden), Panel Presentation for the 1998 Northeast Regional American Accounting Association Meeting, Manchester, New Hampshire, April 1998.

#### **WORK-IN-PROCESS/UNDER REVIEW:**

"Going Beyond Accounting Codes of Conduct: Short Cases in Virtue Ethics,"

"The Law of Unintended Consequences and Growing Tax Complexity," submitted to Tax Notes.

"Accountants to the Rescue? How the United Kingdom Help to Make the US Tax Code Complex" to Accounting Historians Journal

#### **AACSB CONFERENCES PRESENTATIONS/ATTENDANCE:**

##### *PRESENTATIONS AT:*

"Innovative, Engaging and Impactful Ways to Assess Oral Communications," (with K. Daniel) AACSB Assurance of Learning Conference, Charlotte, North Carolina, March 2016

"What Cannot be Taught in 60 Hours of Graduate Business Education?" (with R. Andersen and R. Pegnetter), AACSB Graduate Programs Conference, Tampa, Florida, November 2005.

##### *ATTENDANCE AT:*

Assessment Conference, March 2016, AACSB Annual Meeting, April 2015, Assessment Conference, March 2014, Seminar on Applied Assessment, March 2013, Assessment Conference, March 2013, AACSB Annual Meeting, April 2012; AACSB Annual Meeting, April 2011; AACSB Initial Accreditation Webinar, May 2010; Applied Assessment Seminar, December, 2008; Assurance of Learning Seminar, May, 2007; Separate Accounting Accreditation Seminar, February 2006; Deans' Conference, February 2004; Business Accreditation Seminar, November 2003; Middle Atlantic Association of Colleges of Business Conference, October 2003; Continuous Improvement Symposium, September 2003; Deans' Conference, February 2003; New Deans' Conference, October 2002.

#### **SERVICE TO COLLEGE**

**Faculty sponsor/advisor at UD:** Beta Gamma Sigma Founding Chapter Advisor, 2013-present (multiple premier chapter/high honor awards); AICPA National Case Competition for Undergraduates, 2010-2013; Tau Alpha Chi Tax Paper Competition 2007 – A UD undergraduate won first place; Attorney-CPA Undergraduate Paper Writing Competition 2008 – UD students won second and third place; Attorney-CPA Undergraduate Paper Writing Competition 2007 – UD students won second, third and fourth place; 2009-2011 Texas CPA Society Student Accounting Excellence Award – UD student awarded scholarship.

**Committee member at UD:** Faculty Senate (2008 to 2013); Faculty Senate Sub-Committee on Faculty Compensation (2008 to 2013); Assurance of Learning Committee – Chair (2006 to present); AACSB Accreditation Steering Committee (2007 to present); Undergraduate Faculty Advisor, 2010-present; Joint Committee of Business Education Committee (2010-represent); MBA Curriculum Revision Committee (2007); McGowan Scholarship Committee (2007 to 2009).

**Faculty sponsor/advisor at Marist:** Andersen Regional Tax Competition Faculty Sponsor, 2001; Tau Alpha Chi Tax Fraternity (in the 2002 KMPG Tax Paper Competition, Marist students



received first, second and third place; in 2003, Marist received first and third place), Beta Alpha Psi Honor Society (founding co-advisor, Superior Chapter status, 2004-2005; 2005-2006), Founding President of Beta Gamma Sigma Honor Society (2003).

**Accounting Curriculum Committee**, Marist College, 1997-2001. Suggested and implemented many changes in the accounting program as part of the internal review for AACSB accreditation.

**MBA Committee**, Webber International University, 1996-1997. Participated in the creation and implementation of a Master of Business Administration program with concentrations in management and accounting/taxation.

## **SERVICE TO PROFESSION/COMMUNITY**

**Outside external reviews:** Numerous New York State Online Capability Teams (2003-2007); Numerous accounting curriculum reviews for colleges and universities (2003-present).

**Hall of Fame:** Northeast Region, American Accounting Association, 2007.

**President:** Southwest Region, American Accounting Association, 2011-2012; Northeast Region, American Accounting Association, 2004-2005.

**Program Chair for:** 2011 Southwest Regional American Accounting Association Meeting, Houston, TX, March 2011; 2004 Northeast Regional American Accounting Association Meeting, Albany, NY, April 2004.

**Editorial Board/Advisory Council for:** Southern Business Journal and ATA Journal of Legal Tax Research

**Reviewer for:** 2013 Southwest Regional Meeting – Taxation Section; 2010 AAA National Meeting, Taxation Section; 2008/2009/2010 Southwest Regional Meeting – Various Sections; 2005 Northeast Regional Meeting – Taxation Section; 2003 AAA Northeast Regional Meeting – Taxation Section; 2002 AAA Auditing Section Meeting; 2001 AAA Northeast Meeting, Taxation Section, 2000 AAA National Meeting, Taxation Section; 1999 AAA National Meeting, Taxation Section; 1998 Accounting, Behavior and Organization Conference; Issues in Accounting Education.

**Moderator/Discussant at:** 2010 AAA National Meeting, Taxation Section and Education Section, 2008/2009 Southwest Regional American Accounting Association Meeting; 2008 Ohio Regional American Accounting Association Meeting; 2008 Northeast Regional American Accounting Association Meeting; 2005 Northeast Region American Accounting Association Meeting; 2003 Northeast Region American Accounting Association Meeting; 2002 Northeast Region American Accounting Association Meeting; 2001 Northeast Region American Accounting Association Meeting; 1999 National American Accounting Association Meeting – Taxation Section (3 papers); 1999 Southwest Region American Accounting Association Meeting; 1999 Mid-Atlantic Region American Accounting Association Meeting; 1998 Northeast Region American Accounting Association Meeting.

## **REFERENCES**

Available upon request