

CURRICULUM VITA
J. WILLIAM HARDEN, Ph.D., CPA, ChFC

General Information

University Address

Department of Accounting
Bryan School of Business and Economics
UNC Greensboro
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Greensboro, NC 27402-6165
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Education

Ph.D. Business Administration (Accounting)
University of Kentucky
August, 1997

Master of Taxation
Georgia State University
December, 1989

Bachelor of Business Administration
North Georgia College
June, 1985

University Experience

Associate Professor
University of North Carolina at Greensboro
June 1998 – Continues

Assistant Professor
University of Nevada Las Vegas
August 1997 – June 1998

Teaching Assistant / Doctoral Student
University of Kentucky
August 1993 – July 1997

Professional Experience

Ernst & Young
Dallas, Texas
Senior Tax Accountant
February 1992 - August 1993
Staff Tax Accountant
February 1990 - June 1991

Schlumberger Well Services
Houston, Texas
Tax Accountant
July 1991 - January 1992

Professional Certification

Certified Public Accountant
Chartered Financial Consultant

Professional Affiliations

American Accounting Association
American Taxation Association
National Tax Association
American Institute of Certified Public Accountants
North Carolina Association of CPAs

Interests

Tax, Managerial, Financial

Research

Publications

“Small Business and Work Opportunity Tax Act of 2007.” (with Tim Biggart and Jane Livingstone) *Journal of Financial Service Professionals*. September, 2007, 58-64.

“AMT Credit Relief for Losses on ISO Stock Sales.” (with Tim Biggart) *Strategic Finance*. July, 2007, 13-14, 61.

“Expanded Professional Liability: The Implications of Circular 230 for Financial Professionals.” (with Steve Dilley and Tim Biggart) *Journal of Financial Service Professionals*. November, 2006, 44-51.

“Washington Should Listen to Washington.” (with Tim Biggart) *Tax Notes*. July, 10, 2006, 169-171.

“International Provisions of the Jobs Creation Act.” (with Tim Biggart and Jane Livingstone) *Strategic Finance*. May, 2005, 13-14.

“The American Jobs Creation Act of 2004: A Review of Key Provisions.” (with Tim Biggart and Jane Livingstone) *Journal of Financial Service Professionals*. January, 2005, 80-92.

“Advance Pricing Agreements: A Chance for Certainty in the Midst of Chaos. Part 2” (with Tim Biggart) *Strategic Finance*. October, 2004, 11-12.

“Advance Pricing Agreements: A Chance for Certainty in the Midst of Chaos. Part 1” (with Tim Biggart) *Strategic Finance*. September, 2004, 12-14.

“Jobs and Growth Tax Relief Reconciliation Act of 2003: A Financial Professional's Overview.” (with Tim Biggart and Kelly Richmond) *Journal of Financial Service Professionals*. September, 2003, 36-44.

"The IRS Expands the Use of the Cash Method: Help for Small Business Taxpayers." (with Tim Biggart and Joy Munns) *Strategic Finance*. June, 2003, 15-16.

"Do States Choose Their Mix of Taxes to Minimize Employment Losses." (with Bill Hoyt) *National Tax Journal*. March, 2003, 7-26.

"Assisting Clients in College Education Funding Choices: A Framework for Comparing Alternatives." (with David Hulse) *Journal of Financial Service Professionals*. January, 2003, 74-84.

"State Taxation of Electronic Retailers." (with Tim Biggart and Rich Flanagan) *Strategic Finance*. June, 2002, 17-18.

"Tax and Cost Implications for Retailers: Comparing Electronic-only Retailers with Bricks-and-Clicks and Bricks-and-Mortar." (with Tim Biggart and Rich Flanagan) *State Tax Notes*. Volume 24, Number 1, April 1, 2002, 63-68.

"New Tax Law Benefits Business." (with Tim Biggart) *Strategic Finance*. October, 2001, 46-50.

"Thanks to the IRS for Facilitating ISO 9000 Compliance." (with Tim Biggart) *Strategic Finance*. June, 2001, 16-18.

"Corporate Restructurings: A Comparison of Equity Carve-outs and Spin-offs." (with Kim Frank) *Journal of Business Finance and Accounting*. Volume 28, Numbers 3 & 4, April/May, 2001, 503-529.

"Improving Effective Estate Planning for Family-Owned Businesses." (with Art Cassill) *Journal of Financial Service Professionals*. January, 2001, 56-65.

"Coming Clean About the Repeal of the Estate Tax." (with Art Cassill) *Tax Notes*. Volume 88, Number 1, July 3, 2000, 131-132.

"Analyzing the Tax Effects of Distributions of Employer Stock from Qualified Retirement Plans." (with David Hulse) *Journal of Financial Service Professionals*. July, 2000, 44-51.

"Tax Internet Sales? The Issue is Not So Black and White." (with Tim Biggart) *Tax Notes*. Volume 87, Number 5, May 1, 2000, 705-710.

_____(Reprinted in Its Entirety.) *State Tax Notes*. Volume 19, Number 10, September 4, 2000, 641-645.

_____(Reprinted in Its Entirety.) *Tax Notes International*. Volume 21, Number 11, September 11, 2000, 1215-1221.

"Taxation Policy Toward Slotting Fees: Implications for Economic Efficiency." (with Mel Jameson and Bob Aalberts) *Tax Notes*. Volume 83, Number 2, April 12, 1999, 291-296.

“Slotting Fees: Should They Be Expensed or Capitalized.” (with Bob Aalberts) *Tax Adviser*. August, 1998, 528-531.

“Reducing the Tax Burden of Transfers to Charities.” (with David Hulse) *Journal of the American Society of CLU and ChFC*. January, 1998, 46-52.

Working Papers

“MSA Location and the Impact of State Taxes on Employment and Population: A Comparison of Border and Interior MSA’s” (with Bill Hoyt)

“Perceived Usefulness of Strategic Performance Measurement Systems in a Competitive Retail Environment” (with Laurie McWhorter, Tim Biggart and Rich Flanagan)

Published Book and Software Reviews

Book review: Schlesinger’s *S Corporations: Tax Analysis and Practice*. *The Journal of the American Taxation Association*. Spring, 2002, 69-70.

Book review: Karlin’s *Tax Research*. *The Journal of the American Taxation Association*. Spring, 2000, 144.

Software review: Tax Analysts’ *State Tax OneDisc*. *The Journal of the American Taxation Association*. Spring, 1999, 95-97.

Newspaper Articles

“Pros and cons of Internet Tax Worth a Close Look.” *The Business Journal*. Volume 2, Number 40, June 9, 2000, 39.

Presentations-Congressional

Presented Invited Testimony before the Subcommittee on Oversight of the House Ways and Means Committee. Hearing on Internet Tax Issues. (with Timothy Biggart) May 16, 2000. Serial 106-81.

Presentations-Academic

“MSA Location and the Impact of State Taxes on Employment and Population: A Comparison of Border and Interior MSA’s” (with William Hoyt) November, 2004, National Tax Association Meeting.

“Perceived Usefulness of Strategic Performance Measurement Systems in a Competitive Retail Environment” (with Laurie McWhorter, Tim Biggart and Rich Flanagan) November, 2004, ABO Conference.

“The Impact of State Taxes on Border Employment in Multi-State MSA’s.” (with William Hoyt) November, 2001, National Tax Association Meeting.

“A Less Taxing Form of Altruism: Structuring Payments by Business Enterprises to Charities for Increased Tax Savings.” (with David S. Hulse) March, 1996, Mid-Atlantic Regional American Accounting Association Meeting.

Teaching – Executive MBA

ESA Graduate Business School – Grenoble, France

Visiting Professor of Management Accounting, January 2001, April 2002

Teaching – Accounting and MBA

University of North Carolina at Greensboro

ACC 201 Financial Accounting*
 ACC 202 Managerial Accounting
 ACC 318 Intermediate Accounting
 ACC 330 Cost Accounting
 ACC 420 Federal Tax Concepts
 ACC 600 Tax Research and Procedures
 ACC 642 Specialized Accounting Entities
 ACC 655 Taxation of Corporations and Shareholders
 ACC 656 Taxation of Flow-through Entities
 MBA 602 Analysis and Interpretation of Financial Statements**
 MBA 612 Cost Management Systems
 MBA 686 Tax Strategy
 MBA 695 U.S. Taxation of International Activities
 MBA 695 Issues in Value Based Management

* Course coordinator Fall 2000 – continues.

**Taught as a distance learning course using web-delivery.

University of Nevada Las Vegas

ACC 401/601 Intermediate Accounting I

Teaching – Professional Accounting

Bryan School

PMD – Managerial Accounting
 Passive Losses, Partnership and S Corporation Basis
 Construction Accounting - Tax
 Inventory Accounting (UNICAP)
 Tax Update

Piedmont Chapter NCACPA

Financial Planning Basics

AICPA/PDI

Federal Tax Update

Complete Tax Update for Corporations and Pass Through Entities

Complete Tax Update for Individuals and Sole Proprietors

Nuts and Bolts of LLC and Partnership Taxation

Individual Income Tax Workshop

Multistate Income Taxation

Dilley Federal Tax Workshops

Basic Tax Course

Corporate Tax Returns Workshop

International Operations: Tax Planning and Compliance

S Corporations

Tax Update

Ernst & Young

Dallas Office Expatriate Tax Training Course, 1993.

Service**University of North Carolina at Greensboro****Current Assignments**

Department Graduate Committee; Fall 2002 – continues.

College of Business Undergraduate Program Committee: Fall 2007- continues.

College of Business Planning Committee; Fall 2007 – continues.

Department Undergraduate Committee (chair); Fall 2007 – continues.

Prior Assignments

Department Faculty Search Committee; Fall 2002 – Spring 2006; Chair 2005/2006.
 Department Curriculum Committee; Fall 1998 – Spring 2002; Chair – 2001/2002.
 Department Library Representative; Fall 1998 – Summer 2001.
 Department Combined Campaign Representative; Fall 1998 – Summer 2001.
 Department Strategic Planning Committee; Fall 1998 – Spring 1999.
 College of Business Promotion and Tenure Committee; Fall 2004 – Spring 2006.
 College of Business MBA Program Committee; Fall 2001 – Spring 2007.
 University Senate Bylaws Committee; Fall 2002 – Spring 2004.
 University Compensation Committee; Fall 2004 – Spring 2007.
 University Faculty Instructional Grants Review Committee; Fall 2000 – Spring 2004.
 University Faculty Senate; Fall 2001 – Spring 2007.
 University Budget Committee; Fall 2000 – Spring 2007; Chair 2000/2001.
 University Bylaws Committee; Fall 2005 – Spring 2007; Chair 2005/2006.

University of Nevada Las Vegas

College of Business Curriculum Committee; Fall 1997 – Spring 1998.
 Department Textbook Selection Committee; Fall 1997 – Spring 1998.

Piedmont Chapter, NCACPA

Member of Board; 1999 – 2002, 2005.

American Taxation Association

Program Committee: 2005/2006, 2006/2007.
 Legal Research Committee; 2004/2005.
 Flow-through Entities Policy Committee; 2001/2002, 2003/2004, 2006/2007.
 International Tax Policy Committee; 1998/1999.

Awards

Lybrand Certificate of Merit, 2002.
 AAA Doctoral Consortium Fellow, 1995.

Military Service

U.S. Army, Active Duty, Lieutenant, Field Artillery, 1985-1988.