

**Department of Accounting and Business Law**  
**Faculty Journal Publications - Past Five Years**  
**July 2018**

**Roger B. Daniels, Professor of Accounting**

Braswell, Mike and Daniels, R. (2017) "Auditing, Attestation, and Financial Reporting in an Early American Charity," *Accounting Historians Journal* 44(2): 27-46.

VanDenburgh, William, Braswell, M., and Daniels, R. (2017) "Pivot to Tax Reform," *Taxes* 95(5): 43-51.

Braswell, Mike and Daniels, R. (2017) "Alternative Earnings Management Techniques," *Journal of Corporate Accounting and Finance* (January/February): 45-54.

Daniels, Roger B., DeLaurell, R., and Spade, T. (2016) "IRS Schedule UTP and the Legal Privileges of Tax Accrual Work Papers," *The CPA Journal* (March): 2-9.

Daniels, Roger B., DeLaurell, R., and Hogan, R. (2016) "Recent Enforcement Actions and PCAOB Auditing Standards," *Journal of Corporate Accounting and Finance* (January/February): 73-76.

**Roxane DeLaurell, Professor of Business Law**

Pelzer, Josette and DeLaurell, R. (2018) "Implementation of AACSB Standard A7: A Strategy for Limited Resources," *Accounting Educator's Journal* (forthcoming).

DeLaurell, Roxane, Birkel, C., and Blose, J. (2016) "Blurred Lines: Students' Perception of Twitter in the Classroom: #profsBware," *Journal of Legal Studies in Business* 20: 27-50.

Daniels, Roger B., DeLaurell, R., and Spade, T. (2016) "IRS Schedule UTP and the Legal Privileges of Tax Accrual Work Papers," *The CPA Journal* (March): 2-9.

Daniels, Roger B., DeLaurell, R., and Hogan, R. (2016) "Recent Enforcement Actions and PCAOB Auditing Standards," *Journal of Corporate Accounting and Finance* (January/February): 73-76.

VanDenburgh, William, Hamilton A., and DeLaurell, R. (2015) "Shifting Corporate Income Overseas Tax Avoidance or Evasion?," *Business Entities*, May/June: 24-33.

DeLaurell, Roxane and Burbage, J. (2014) "New Auditor Models Threaten Boardroom Privacy," *Journal of Corporate Accounting and Finance* (May/June): 11-16).

## **Thomas Noland, Professor of Accounting**

Noland, T. and Hardin, J.R. (2018) "A Closer Look at Comfort and Verification Letters," *Journal of Corporate Accounting & Finance* 29(1): 80-88.

Prescott, G.L., Noland, T., and Vann, C. (2017) "Universities Need You!" *Strategic Finance*, XCVIII(10) April: 46-53.

Hardin, J.R. Noland, T., and Foster, R.M. (2017) "Common Small Business Tax Errors," *Oil, Gas and Energy Quarterly* 65(3) March: 447-458.

Hardin, J.R. and Noland, T. (2016) "The Tax Impact of Home Mortgage Modification Programs," *Real Estate Taxation* 43 (2), 2016.

Hardin, J.R. and Noland, T. (2014) "The Tax Impact of Home Mortgage Modification Programs," *Practical Tax Strategies* 93 (2): 60-66.

## **Yin Xu, Professor of Accounting**

Xu, Y., and T. Douplik (2016) "The Impact of Different Types and Amounts of Guidance on the Implementation of an Accounting Principle," *Research in Accounting Regulation* 28: 66-76.

Xu, Y., and X. Xu. (2016) "Taxation and State-Building: The Tax Reform under the Nationalist Government in China," 1928-1949. *Accounting, Organizations and Society* 48: 17-30.

Tian, Y., Tuttle B., and Xu, Y. (2016) "Using Incentives to Overcome the Negative Effects of Faultline Conflict on Individual Effort," *Behavioral Research in Accounting* 28 (1): 67-81.

Wang, K. and Xu, Y. (2014) "From Measurement to Management: How Accounting Evolved to Form a New Research Field," *International Journal of Critical Accounting* 6 (3): 284-298.

## **J. Michael Braswell, Associate Professor of Accounting**

Braswell, Mike and Daniels, R. (2017) "Auditing, Attestation, and Financial Reporting in an Early American Charity," *Accounting Historians Journal* 44(2): 27-46.

VanDenburgh, William, Braswell, M., and Daniels, R. (2017) "Pivot to Tax Reform," *Taxes* 95(5): 43-51.

Braswell, Mike and Daniels, R. (2017) "Alternative Earnings Management Techniques," *Journal of Corporate Accounting and Finance* (January/February): 45-54.

Braswell, M., Chang A., and Hseih, S. (2017) "The Opportunistic Use of Pension Assumptions and Pension Cost Reporting," *The Journal of Accounting and Finance* 17(1): 38-57.

Hammond, T., Danko A., and Braswell M. (2015) "U.S. accounting professors' perspectives on textbook revisions," *The Journal of Accounting Education* (September): 198-218

### **William VanDenburgh, Associate Professor of Accounting**

VanDenburgh, William, Braswell, M. and Daniels, R. (2017) "Pivot to Tax Reform," *Taxes* 95(5) May: 43-51.

VanDenburgh, William and Harmelink, P. (2016) "IRS E-Filing and Mitigating Tax Identity Theft Risks," *Taxes* 94(12) December: 31-40.

VanDenburgh, William and Harmelink, P. (2016) "Implications of the 2016 Presidential Candidates' Positions for Tax Reform," *Tax Notes* 152 July 25: 575-583.

Hamilton, A. and VanDenburgh, W. (2015) "Is there a limit on the number of annual exclusions in a Crummey Trust?," *Practical Tax Strategies* 95(6) December: 244-251.

VanDenburgh, William, Harmelink, P., and Spade T. (2015), "Planning under §179 and Bonus Depreciation Uncertainty," *Taxes* 95(4) October: 47-54.

VanDenburgh, William, Hamilton A., and DeLaurell, R. (2015) "Shifting Corporate Income Overseas Tax Avoidance or Evasion?," *Business Entities* May/June: 24-33.

### **Christopher Birkel, Assistant Professor of Business Law**

DeLaurell, Roxane, Birkel, C., and Blose, J. (2016) "Blurred Lines: Students' Perception of Twitter in the Classroom: #profsBware," *Journal of Legal Studies in Business* 20: 27-50.

Birkel, Chris D. (2015) "Knocked Out: The Once and Future Demise of Football," *Berkeley Journal of Entertainment and Sports Law* 4(1): 98-114.

Birkel, Chris D. (2014) "The Growth and Importance of Outsourced E-Discovery: Implications for Big Law and Legal Education," *Journal of the Legal Profession* 38: 231

### **David Coss, Assistant Professor of Accounting**

Menk, Karl B., Nagle, B. and Coss, D.L. (2017) "The disconnect between tax laws, public opinion and taxpayer compliance: a study of taxation of gambling winnings," *International Journal of Critical Accounting* 9(3): 206-207.

Coss, D., Dhillon, G., and Udeh, I. (2015) "Strategic Planning Objectives for Venture Capitalist Investments in Emerging Information Technologies: A value-focused perspective," *The Journal of Entrepreneurial Finance* 17(1): 27-64.

Samonas, S., Coss, D. (2014) "The CIA Strikes Back: Redefining Confidentiality, Integrity, and Availability," *Journal of Information System Security* 10(3): 21-45.

### **Robert Hogan, Assistant Professor of Accounting**

Murphy, Luke and Hogan R. (2016) "Financial Reporting of Non-Financial Information: The Role of the Auditor," *Journal of Corporate Accounting and Finance* 28(1): 42-49.

Daniels, Roger, DeLaurell, L., and Hogan, R. (2016) "Recent Enforcement Actions and PCAOB Auditing Standards," *Journal of Corporate Accounting & Finance* 27(2): 73-76.

Hogan, Robert and Evans, J. (2016) "Does the Strategic Alignment of Value Drivers Impact Earnings Persistence?," *Sustainability Accounting, Management and Policy Journal* 6(3): 374-396.

Grant, Gerry and Hogan, R. (2015) "Bitcoin: Risks and Controls" *Journal of Corporate Accounting and Finance* 26(5): 29- 35.

### **Josette Pelzer, Assistant Professor of Accounting**

Pelzer, Josette and DeLaurell, R. (2018) "Implementation of AACSB Standard A7: A Strategy for Limited Resources," *Accounting Educator's Journal* (forthcoming).

### **Thomas Spade, Instructor of Accounting**

Spade, Thomas and Bradley-McKee, L.J. (2017) "Structuring Tax Dependency Post-Divorce for Noncustodial Parents," *Family Law Quarterly* 51(2&3): 241-254.

Daniels, Roger B., DeLaurell, R., and Spade, T. (2016) "IRS Schedule UTP and the Legal Privileges of Tax Accrual Work Papers," *The CPA Journal* (March): 2-9.

VanDenburgh, William, Harmelink, P., and Spade T. (2015), "Planning under §179 and Bonus Depreciation Uncertainty," *Taxes* 95(4) October: 47-54.

**Jennifer Burbage, Visiting Instructor of Accounting**

DeLaurell, Roxane and Burbage, J. (2014) "New Auditor Models Threaten Boardroom Privacy," *Journal of Corporate Accounting and Finance* (May/June): 11-16).

**Linda Bradley-McKee (Emerita Faculty), Adjunct Instructor**

Spade, Thomas and Bradley-McKee, L.J. (2017) "Structuring Tax Dependency Post-Divorce for Noncustodial Parents," *Family Law Quarterly* 51(2&3): 241-254.

McKee, Thomas E. and McKee, L.J. (2014) "Using Excel to Perform Monte Carlo Simulations," *Strategic Finance* 96(12) December: 47-51.