Curriculum Vita

J. David Mason CPA (CO), PhD

EDUCATION	PhD, Business Administration (emphasis in accounting), December 1993, University of Colorado at Boulder MS, Business Administration (emphasis in tax), May 1980, Colorado State University BS, Business Administration (emphasis in accounting), August 1977, Colorado State University
TEACHING INTERESTS	Tax Managerial/Cost (See Teaching Experience section for courses taught)
RESEARCH INTERESTS	Judgment and decision making of tax professionals Tax compliance Ethics Pedagogy
PROFESSIONAL CERTIFICATION	CPA (Colorado) (active) CPA (North Carolina, by reciprocity) (inactive)

PROFESSIONAL POSITIONS	**Coastal Carolina University** Associate Professor, Wall College of Business	8/14- present
	University of Alaska Anchorage Professor, College of Business and Public Policy	5/11-8/14
	University of Alaska Anchorage Associate Professor, College of Business and Public Policy	8/06-5/11
	Southern Illinois University Edwardsville Associate Professor, School of Business	8/01-5/06
PROFESSIONAL POSITIONS (CONTINUED)	**Clemson University** Visiting Professor, College of Business & Public Affairs	8/00-8/01
	Bob Jones University Assistant Professor, School of Business	8/99-5/00

East Carolina University 6/94-8/99
Assistant Professor, College of Business

University of Wyoming 12/93-6/94
Assistant Professor, College of Business

University of Colorado at Boulder 8/88-12/93
Lecturer, College of Business

Certified Public Accountant 1/80-6/88
CPA in public practice in state of Colorado

PUBLICATIONS

"International Students as Accounting Majors: Overcoming Language and Cultural Barriers." New Accountant (Issue #771, pp. 6-8).

"International Students Tax Compliance and Reporting Issues." The TaxPro Journal (Winter 2016, pp. 34-39.

"The 702 Retirement Plan: Uncovering the Facts." The TaxPro Journal (Spring 2017, 36-40).

"Benefits of Using Convertible Tablet PCs for Tax Instruction." (with D.J. Kilpatrick, University of Alaska Anchorage) Tax Adviser (November 2014).

"The Tax Preparer: Tax Preparation Assistant for the Taxpayer or Representative of the IRS to the Taxpayer?" Lead article, The TaxPro Journal (Spring 2013, pp. 12-19).

"Health Care Reform: How the New Mandate will Change the IRS and the Way You Practice." The TaxPro Journal (Spring 2012, pp. 20-26).

"Estate Tax: Compliance and Planning Implications of the 2010 Tax Relief Act." The TaxPro Journal (Summer 2011, pp. 38-44).

"The Tax Preparer Penalty Provisions of IRC §6694(a): Some Reflections on the Positive and Negative Implications for Tax Practice." Entrepreneurial Executive (EE) (Annual 2010, Volume 15, pp 105-126).

"The Ethical Dilemma of Teaching Ethics: Clothing Unethical Practices with Ethical Virtues." The Journal of Leadership, Accountability and Ethics (JLAE) (December 2010, Vol. 8, Issue 1, pp. 34 – 44).

PUBLICATIONS (CONTINUED)

"The Use of Certainty Threshold Criteria for Tax Compliance Enforcement in Ambiguous Tax Scenarios." The Academy of Accounting and Financial Studies Journal (Volume 14 Number 1, 2010), 7-28.

"Knowledge Integration and Maintaining a Competitive Edge as a Professional Accountant" (with D.J. Kilpatrick and C. Patrick Fort, University of Alaska Anchorage). The New Accountant (Spring 2008, Issue #724), 10-11, 19.

"FIN 48 Makes an Impact" (with C. Patrick Fort, University of Alaska Anchorage). The TaxPro Journal (Fall 2007), 16-21. Lead article.

"Bankruptcy Reform: Tax Implications, Pitfalls, and Planning." The TaxPro Journal (Winter 2007), 24-28.

"Calculating Depreciation on a Like-Kind or Involuntary Conversion may have Unanticipated Results: An Analysis of the new Reg. §1.168(i)-6T(e)." The Tax Adviser (January 2006), 42-47. Nominated for 2006 article of the year award.

"New Regulation Provides Guidance on MACRS Depreciation and Code Sec. 280F Limitations of Passenger Automobiles Involved in a Code Sec. 1031 Exchange." Taxes the Tax Magazine (June 2005), 17-26, 47. Lead article.

"The Case for Arts Education as a Required Component of an Accounting Student's College Education" (with Rebecca Mason Stefoff, music consultant). The Journal of College Teaching & Learning (November 2004), 99-106.

"Tips, Taxes, and Trouble" (with Brenda Masters-Stout, CPA). The TaxPro Journal (Fall 2003), 13-16. Lead article.

"Similarity and Precedent in Tax Authority Judgment" (with Jon Davis, University of Wisconsin Madison). The Journal of the American Taxation Association (Spring 2003), 53-71.

"New Safe Harbor for Reverse Like-Kind Exchanges" (with Linda Levy, University of Colorado at Denver and Richard Levy). The CPA Journal (January 2003), 42-47.

"The Tax Protestor Movement: Legal Tax Protestors or Illegal Tax Evaders" (With Karen Lanter, Southern Illinois University Edwardsville). The TaxPro Quarterly Journal (Spring 2002), 28-30.

"A Shareholders' Guide to Understanding the Deductibility of S Corp Losses" (With Virginia Ward-Vaughn, Clemson University). The TaxPro Quarterly Journal (Winter 2002), 25-28.

"The Use of Latent Constructs in Behavioral Tax Research: The Measurement of Client Advocacy" (with Linda Levy, University of Colorado at Denver). Advances in Taxation 13 (2001), 123-139.

"A Practitioner's Guide to Bad Debts" (With Virginia Ward-Vaughn, Clemson University). The TaxPro Quarterly Journal (Summer 2001), 28-32.

PUBLICATIONS (CONTINUED)

"Depreciation of Property Received in a Like-Kind Exchange: Tax Planning, Risks, and Traps after IRS Notice 2000-4" (with Linda Levy, University of Colorado at Denver and Richard Levy). The Tax Adviser (June 2001), 398-403.

"Attempts to Deny Debt Treatment for 'Century Bonds': Implications for Issuers in the Energy Industry" (with Doug Schneider, East Carolina University). The Oil, Gas & Energy Quarterly (March 2000), 541-552.

"New Tax Relief for the Innocent Spouse: A 1.4 Billion Dollar Proposition" (with Linda Levy, University of Colorado at Denver). National Public Accountant (January/February 2000), 55-58.

"An Introduction to Mutual Funds: A Good Choice for Retirement Investing" (with Ann McCarthy and Mark McCarthy, East Carolina University). New Accountant (March 1999), 10-16. Lead article.

"FCPS: Introduction to an Innovative Financial Instrument" (with Doug Schneider, East Carolina University). Journal of Corporate Accounting and Finance (Winter 1999), 81-89.

"The IRS Reform and Restructuring Act of 1998: Practical Suggestions on Receiving Fair and Equitable Treatment for your Clients" (with Linda Levy, University of Colorado at Denver). CPA Journal (January 1999), 28-32.

"Retirement Planning for New Graduates: It's More Important Than You Think" (with Ann McCarthy and Mark McCarthy, East Carolina University). New Accountant (November/December 1998), 26-31.

"Market Segment Specialization Program (MSSP) and Financial Status Audit Techniques in the Retail Gas Industry" (with Dan Schisler, East Carolina University). Oil, Gas & Energy Quarterly (June 1998), 1569-1585.

"Independent Contractor or Employee? The Continuing Controversy." Taxes Magazine (February 1997). Reproduced with permission for the 1998 Continuing Education Course of the International Society of Certified Employee Benefit Specialists (January 1998), 99-112.

"Section 530 Worker Classification Relief Provisions after the Small Business Act of 1996" (with John Brozovsky, Virginia Polytechnic Institute). Ohio CPA Journal (April 1997), 13-22.

"Independent Contractor or Employee? The Continuing Controversy." Taxes Magazine (February 1997), 99-112.

"The Effects of Rounding on Memory for Numbers in Addition Problems" (with Alice Healy and W.R. Marmie, University of Colorado-Boulder). Canadian Journal of Experimental Psychology (September 1996), 320-323.

"Independent Contractors, A Look at the Consequences" (with John Brozovsky, Virginia Polytechnic Institute, and Carol O'Neil). Management Accounting (August 1996), 18.

PUBLICATIONS (CONTINUED)

"Classification of Service Providers in the Oil and Gas Industry: The Implications of Employee versus Independent Contractor Status" (with Frederick Niswander). Oil and Gas Tax Quarterly (June 1996), 491-514.

"What are the Reporting and Disclosure Risks of Using Independent Contractors?" The Journal of Corporate Accounting and Finance (Summer 1996), 61-75.

"The Election Results: A Mandate for Change or a Window of Opportunity for Tax Simplification." Tax Notes (December 26, 1994), 1723-1724.

SERVICE

Director, Accounting Department, Coastal Carolina University, VITA (Volunteer Income Tax Assistance) program, 2015, 2016, 2017.

Vice-chair, MACC Committee, Accounting Department, Coastal Carolina University, Wall College of Business, 2016-2017 academic year.

Cross Campus Liaison to CCU Department of International Student and Scholar Services, 2015, 2016, 2017.

Member, MACC Committee, Accounting Department, Coastal Carolina University, 2016-2017 academic year.

Cross Campus Liaison to CCU Payroll Department on International student payroll processes, 2016.

Member, Curriculum Committee, Coastal Carolina University, Wall College of Business, 2014-2017.

Developer, implementer, and director of new University of Alaska community engagement vehicle, the Volunteer Urban Tax Initiative (VUTI), providing free tax preparation services (VITA) by accounting students to students, to international students, and to economically disadvantaged in Anchorage, AK for 2010-2011, 2011-2012, 2012-2013.

Lead Faculty in accounting department, University of Alaska Anchorage attainment of AQ status for College of Business and Public Policy AACSB reaccreditation for tripartite accounting faculty, 2006-2009.

Chairman, Department of Accounting, UAA, tripartite faculty search committee, 2011-2012.

Chairman, Department of Accounting, UAA, bipartite faculty search subcommittee, 2009-2010.,

Faculty liaison for UAA VITA program and Midnight Madness, UAA, 2010 tax season.

Member, Department of Accounting, UAA, faculty search committee, 2009-2010.

Consortium Library, UAA, RIA Checkpoint tax research database liaison, Spring 2010.

Service (continued)

UAA Representative to the 2010 American Taxation Association Mid-Year Meeting, February, 2010 (Denver, Colorado).

Reviewer for University of Alaska Anchorage "The Chancellor's Fund for Research, Scholarship, and Creative Activity," Spring 2009.

Faculty sponsor and liaison for UAA VITA program and Midnight Madness, 2009 tax season.

VITA volunteer with UAA accounting program and Midnight Madness, 2009 tax season.

Member UAA College of Business and Public Policy 2009 selection committee for Garth N. Jones Outstanding Graduate Student Writing.

UAA Representative to the 2008American Accounting Association Annual Meeting, August, 2008 (Anaheim, California).

Member, UAA College of Business and Public Policy AACSB Accreditation Maintenance Committee, 2007-2008, 2008-2009, 2009-2010.

Member UAA CBPP Selection Committee for Student Leader of the Year Award, February 2008.

Volunteer tax consultant to UAA VITA program and Alaska Business Development Center (ABDC) Volunteer Tax & Loan Program (VTLP), 2008 tax season.

Volunteer, UAA VITA Program, April 15 Midnight Madness and AARP Tax-Aide Tax Preparation Program, Millennium Hotel, University of Alaska Anchorage, April 15, 2008.

Co-supervisor and volunteer faculty participant, UAA VITA Program, Angoon and Hoonah villages trip, February 15-17, 2008.

Member, UAA Accounting Faculty Recruiting Committee, 2007- 2008, 2008-2009, 2009-2010.

Co-supervisor, UAA VITA Program, Quinhagak Village trip, February 9-11, 2007.

Speaker, University of Alaska CBPP Research Seminar, March 9, 2007.

Senator, SIUE Faculty Senate, 2003-2006.

Member, SIUE Graduate Council, 2003-2006.

Member, SIUE Graduate Council Programs Committee, 2003-2004, 2004-2005.

Chairman, SIUE MS in College Student Personnel New Program Review Committee, 2005-2006.

Service (continued)

Chairman, SIUE Geography Graduate Program Review Committee, 2004-2005.

Chairman, SIUE Elementary Education Graduate Program Review Committee, 2003-2004.

Business school representative, SIUE Degree Completion Award Selection Committee, 2003-2004, 2004-2005

Chairman, Masters of Science in Accounting Admissions Review Committee SIUE, 2001-2004.

Chairman, Financial Executives Institute (FEI) Scholarship Committee SIUE, 2001.

Faculty sponsor, SIUE chapter of Tau Alpha Chi, 2003-2005.

AICPA On Campus Champion for the AICPA Student Affiliate Membership Program at SIUE, 2001-2005.

Speaker, American Accounting Association (AAA) Annual Meeting, 2004.

Member, American Taxation Association (ATA) Education Research Committee, 2003, 2004, 2005.

Small Group Facilitator, ATA Mid-Year Meeting, 2004.

Reviewer, ATA Mid-Year Meeting, 2003.

Discussant, ATA Mid-Year Meeting, 2003.

Book Review, Jon S. Davis and Wayne H. Shaw, eds., *West's Federal Taxation: Advanced Taxation, 1999 Edition*. Journal of the American Taxation Association, Fall, 1999.

School of Business Representative, Honors Committee, East Carolina University, 1998-1999.

CPE Instructor, Annual Fall Tax Institute for CPAs, East Carolina University, 1994-1998, 2000.

AICPA On Campus Champion, AICPA Student Affiliate Membership Program, East Carolina University, 1997-1999.

Faculty Coordinator, Beta Alpha Psi VITA Program, East Carolina University, 1997-1999.

Reviewer, Journal of the American Taxation Association, May 1996.

Reviewer, American Accounting Association, Southeast Regional Meeting, April 1996, 1999.

Discussant, American Accounting Association, Southeast Regional Meeting, April 1996.

Service (continued)

Reviewer, American Accounting Association, Western Region Twenty-Ninth Annual Meeting, 1994.

WORKING PAPERS

"CPA's, Illegal Acts, and State Legalization of Marijuana." With co-author DJ Kilpatrick. In process.

Ethics and Law: When is it unethical to commit legal acts? (When is Law Lawlessness?).” Working paper.

“Taxes, Tablets, and Experiential Teaching.” In process.

“Business Schools, Ethics, and Postmodern Education: What is the Right use of Reason in the Pursuit of Moral Literacy?” Working paper.

PRESENTATIONS AND/OR PROCEEDINGS

“Taxes, Tablets, and Experiential Teaching.” Presentation at the ATA Mid-Year meeting, San Antonio, Texas (February 21, 2014).

“Professional Judgment and Conflicts of Interest in Tax Practice.” Presentation at the 13th Annual Hawaii International Conference on Business (May 23-26, 2013).

“Business Schools, Ethics, and Postmodern Education: What is the Right use of Reason in the Pursuit of Moral Literacy?” Presentation at the National Business and Economics Society Thirteenth Annual Conference in Maui, HI (March 2012).

“Business Schools, Ethics Classes and the Triumph of Relativism over Reason.” Presentation at the Western Decision Sciences Institute Annual meeting in Portland, Oregon (April 6-8, 2011).

“The Tax Preparer Penalty Provisions of IRC §6694(a): Some Reflections on the Positive and Negative Implications for Tax Practice.” Proceedings (Abstract) Allied Academies International Internet Conference (July 2010).

“The Ethical Dilemma of Teaching Ethics: Clothing Unethical Practices with Ethical Virtues.” Presentation at the National Business and Economics Society Eleventh Annual Conference in Kauai, HI (March 2010).

“The Implications for Financial Reporting and Tax Compliance of Judgment Uncertainty in Ambiguous Tax Scenarios.” Presentation at the Western Decision Sciences Institute 38th Annual Meeting in Kauai, HI (April 2009).

“A Study of the Implications for the Tax Profession of Certainty Thresholds, Client Advocacy, FIN 48, and the New I.R.C. Section 6694.” Proceedings (Abstract) Allied Academies International Internet Conference (July 2008).

PRESENTATIONS AND/OR PROCEEDINGS (CONTINUED)

“Are Preparer Penalties Effective Tax Compliance Tools?” (With Linda Levy, University of Colorado at Denver). AAA Orlando (August 2004).

"Tax Planning for Bad Debts." Annual Fall Tax Institute for CPAs, East Carolina University (October 2000).

"Music Training and its Relation to Cognitive Processes Essential to the Acquisition and Manipulation of Accounting Knowledge" (with Rebecca Mason, Bob Jones University). Southeast Regional AAA meeting (April 1999).

"The Use of Latent Constructs in Behavioral Tax Research: The Measurement of Client Advocacy" (with Linda Levy, University of Colorado at Denver). American Accounting Association Annual Meeting (August 1998).

"Dealing with the New IRS: Some Practical Suggestions on Receiving Fair and Equitable Treatment for your Clients." 1998 National Meeting of The Academy of Accounting and Financial Studies (April 1998).

"Diversity in Accounting Degree Offerings: A Review of Academia's Response to Multiple Career Paths for Accounting Students" (with Ed Doty, East Carolina University). Research Forum, 1997 AAA Mid Atlantic Meeting (April 1997).

"Worker Classification after the Small Business Act of 1996." 1997 AAA Mid Atlantic Meeting (April 1997).

"The Measurement of Latent Constructs in Behavioral Tax Research: The Methodology and an Example of its Application." Southeast Regional AAA meeting (April 1996).

"The Role of Similarity in Tax Authority Judgments: Theory and Experimental Evidence" (with Jon Davis, University of Illinois). University of Memphis (Spring 1997), Boston College (December 1996), Virginia Polytechnic Institute (January 1996), Michigan State University (November 1995), American Accounting Association Annual Meeting (August 1995), University of Laval (Quebec City, February 1995), University of Wisconsin at Madison (November 1994), Notre Dame Accounting Workshop (October 1994).

"The Effects on Recall and Recognition of Simple and Complex Numbers in Accounting Problems." American Accounting Association Western Region Meetings in Portland, OR (May 1994).

"The Effect of Advocacy on Tax Judgment." Denver District CPA Association Semi-Annual Meeting (May 1994).

TEACHING EXPERIENCE

Undergraduate classes

Individual Income Tax*
Advanced Income Tax
Managerial Accounting*
Principles of Accounting
Cost Accounting
Advanced Accounting
Governmental Accounting

MBA classes

Accounting for Decision Analysis
Ethics and Corporate Responsibility

Graduate tax classes

Corporation Taxation
Federal Estate, Trust, and Gift Taxation
Federal Income Taxation Individuals
Taxation of Flow Through Entities*
Tax Research

* Current courses being taught at CCU

PROFESSIONAL DEVELOPMENT

Various continuing professional education activities to maintain my CPA license in active status.

VITA training and certification at Advanced, Foreign Student, and Site Coordinator levels for 2016 tax filing season, January 2017.

VITA training and certification at Advanced, Foreign Student, and Site Coordinator levels for 2015 tax filing season, January 2016.

VITA training and certification at Advanced, Foreign Student, and Site Coordinator levels for 2014 tax filing season, January 2015.

Tax Education Services CPE: Fiduciary Tax Workshop, Annual Tax Update Seminar, and Selected Topics in Individual Tax Seminars, December 2013

VITA training and certification at Basic, Intermediate, Advanced, Military, International, Foreign Student, and Site Coordinator levels for 2012 tax filing season, January 2013

University of Denver Graduate Tax Program S Corporation Tax Workshop, Annual Tax Update Seminar, and Selected Topics in Individual Tax Seminars, November 2012

VITA training and certification at Basic, Intermediate, Advanced, Military, International, Foreign Student, and Site Coordinator levels for 2011 tax filing season, January 2012

University of Denver Individual Income Tax Workshop and Basic and Advanced Partnership Workshops, November 2011.

PROFESSIONAL DEVELOPMENT (CONTINUED)

Internal Revenue Service National Tax Forum in Atlanta, Georgia, 2012, 2011.

Western Decision Sciences Institute Annual Meeting in Portland, Oregon, April 2011.

VITA training and certification at Basic, Intermediate, Advanced, Military, International, Foreign Student, and Site Coordinator levels for 2010 tax filing season, February 2011

University of Denver Individual Income Tax Workshop and Advanced S Corporation Workshops, October 2010.

American Taxation Association Mid-Year Meeting in Denver, Colorado, February 18-19, 2010.

Western CPE Ethics & Professional Conduct for Colorado CPAs self-study, April 24, 2010.

University of Denver Advanced S Corporation self-study, February, 2010.

University of Denver Individual Income Tax Workshop self-study, February 24, 2010.

University of Denver Individual Income Tax Workshop, October 26, 2009.

University of Denver Advanced S Corporation Workshop, October 28, 2009.

Western CPE Ethics & Professional Conduct for Colorado CPAs self-study, August 17, 2009.

American Accounting Association Annual Meeting in Anaheim, California, August 3-7, 2008.

VITA training and certification at Basic, Intermediate, and Advanced levels for 2008 tax filing season, February 2009.

University of Denver Advanced S Corporation Workshop, September 24, 2008.

VITA training and certification at Basic, Intermediate, and Advanced levels for 2007 tax filing season, February 2008.

Western CPE Ethics & Professional Conduct for Colorado CPAs self-study, August 16, 2007.

VITA training and certification at Basic, Intermediate, and Advanced levels for 2006 tax filing season, February 2007.

"Certainty Thresholds, Client Advocacy, and the Realistic Possibility Standard." Research presentation at CBPP Research Seminar, March 9, 2007.

Tax seminar sponsored by Alaska Society of CPA's: How to Beat the IRS Legally." December 6, 2006.

PROFESSIONAL DEVELOPMENT (CONTINUED)

Various other academic and professional activities not listed above including participation in various professional CPE courses for maintenance of my CPA license in active status.

GRANTS, FELLOWSHIPS, AND AWARDS

UAA Accounting Club and UAA accounting students teacher of the year award for the 2012-2013 academic year.

UAA College of Business and Public Policy Advisor of the Year award for 2012-2013.

GRANTS, FELLOWSHIPS, AND AWARDS (CONTINUED)

UAA Accounting Club and UAA accounting students teacher of the year award for the 2010-2011 academic year.

UAA Garth Jones College of Business and Public Policy faculty writing award for article "The Ethical Dilemma of Teaching Ethics: Clothing unethical practices with ethical virtues." The Journal of Leadership, Accountability and Ethics (JLAE) for the 2010-2011 academic year.

UAA Research Travel Grant, Round 2 FY 10, November 2009.

Fall 2008/Spring 2009 Special United Academics Research Travel Grant, February 2009.

2008 UAA Strategic Opportunity Fund application for development of the UAA Urban Tax Initiative (with Rudy Fernandez). Application denied.

UAA CBPP (2007-2008) Teacher of the Year nominee.

Southern Illinois University Edwardsville School of Business Faculty Development Fund (2004) recipient.

Southern Illinois University Edwardsville Graduate School Summer Research Grant (2002) recipient.

Outstanding Advisor finalist East Carolina University (1999).

Microcomputer Grant East Carolina University (1998) recipient.

Dissertation Research Grant, College of Business and Administration, University of Colorado at Boulder (1993) recipient.

Dean's Small Grant Award, Graduate School, University of Colorado at Boulder (1990) recipient.

KPMG Peat Marwick Doctoral Scholarship Award (1989) recipient.

PROFESSIONAL ORGANIZATIONS

Beta Gamma Sigma Honor Society at University of Alaska Anchorage

Sigma Iota Epsilon Honorary Management Fraternity at University of Colorado at Boulder

Beta Alpha Psi, Iota Xi Chapter, charter member, East Carolina University

Tau Alpha Chi, a national honorary tax association, SIUE Chapter, charter member and charter faculty sponsor