

ACCOUNTING FACULTY
Department of Accounting
University of Arkansas at Little Rock

Cynthia M Daily, Associate Professor, CPA:

I. Publications

Daily, C. A., Roger W. Dorsey, and Gaurav Kumar. (2010) Readability of Tax Court Opinions. *Advances in Taxation*, Volume 10, pp. 171-183.

Daily, C. A., Farewell, S. M., Kumar, G. Factors influencing the university selection of international students: Do students understand and consider AACSB accreditation? To appear in *The Academy of Educational Leadership Journal*.

Taylor, C. L., Daily, C. A. (2010). *American Society of Business and Behavioral Sciences*. San Diego, CA: American Society of Business and Behavioral Sciences. Abstract only.

II. Presentations

Taylor, Cynthia L (Presenter & Author), Daily, Cynthia A (Author Only), American Society of Business and Behavioral Sciences, "Job Satisfaction of Accounting Academics," American Society of Business and Behavioral Sciences, Las Vegas, NV. (February 22, 2010).

Daily, Cynthia A (Presenter Only), ASCPA Educator's Conference, "Use of Technology in the Classroom," Arkansas Society of CPAs, Little Rock, AR. (May 11, 2009).

David T. Dearman, Associate Professor, CMA

I. Publications:

Dearman, D. T., Beard, J. R. (2009). Ethical Issues in Accounting and Economics Experimental Research: Inducing Strategic Misrepresentation. *Ethics and Behavior*, 19(1).

II. Presentations:

Dearman, David T. (Presenter & Author), Kusel, Jimie X (Author Only), AAA Southwest Regional, "The Modeling Of Step-Function Fixed Costs: Bringing Realism To Classroom Simulations," American Accounting Association, Dallas, TX. (March 4, 2010).

Dearman, David T. (Presenter & Author), Kusel, Jimie X (Author Only), Academy of Accounting, Finance, and Economics, "Comparing Approaches To Product Pricing: Considering A Cost-Volume-Profit Method," New Orleans, LA. (December 12, 2009).

Roger William Dorsey, Instructor, Attorney-at-Law (Ar, inactive), CPA

I. Publications:

Daily, C. A., Roger W. Dorsey, and Gaurav Kumar (2010) . Readability of Tax Court Opinions. *Advances in Taxation*, Volume 10, pp. 171-183.

Dorsey, R. (2010) "In Defense of 'Sin Taxes': Tax Policy, Virtue Ethics and Behavioral Economics". *Southern Law Journal*. Forthcoming. Fall 2010.

Oliva, R. R., and Roger Dorsey (2010). Reasonable Cause Defense: Recent Cases Split on Partnership's Use of the Reasonable Cause for Underpayment. *Business Entities*. May 2010. Authors were invited by Gina Briggs, Senior Editor, RIA – Thomson Reuters, and by Bob Scharin, Senior Executive Editor, RIA – Thomson Reuters, to review and

update the authors' article in the March 2010 edition of *Practical Tax Strategies* (Bob Scharin, Editor). As result of the editing and updating 25% of the original article was re-written.

Dorsey, R. W. Tax Policy, the Two Kingdoms, and Judeo-Christian Ethics. *Journal of Accounting, Ethics, and Public Policy*. Forthcoming Fall 2010.

Oliva, R. R., and Roger Dorsey (2010) The Reasonable Cause and Good Faith Defense Pursuant to I.R.C. §6664(c)(1): A partner level defense or a partnership level defense? *Practical Tax Strategies*. March 2010. Vol. 84, #3, pp 162-168.

Dorsey, R. W. Should Schlude v. Commissioner Be Overturned? How Tax Jurisprudence Impacts the Rules of Tax Accounting. *Southern Law Journal*. 19(Fall/Winter 2009), pp. 53-65.

Dorsey, R. W., Oliva, R. R. (2009). Return Preparer Sanctions: Understating Tax Can Result in Preparer's Loss of the Right to Practice. *Practical Tax Strategies*. June 2009.

II. Presentations

Dorsey, Roger W. (Presenter & Author), Southern Academy of Legal Studies in Business Annual Conference, "In Defense of "Sin Taxes": Tax Policy, Virtue Ethics, and Behavioral Economics," Southern Academy of Legal Studies in Business, San Antonio, TX. (March 4, 2010).

Dorsey, Roger W. (Presenter & Author), Southern Academy of Legal Studies in Business Annual Conference, "Should Schlude v. Commissioner Be Overturned? How Tax Jurisprudence Impacts the Rules of Tax Accounting," Southern Academy of Legal Studies in Business, San Antonio, Texas. (March 5, 2009).

Stephanie M Farewell, Associate Professor, CPA

I. Publications

Debreceeny, R., S. Farewell, M. Piechocki, C. Felden, A. Graning, 2010. "Does it add up? Early evidence on the data quality of XBRL filings to the SEC." *Journal of Accounting and Public Policy* 29 (3): 296-306.

Debreceeny, R. and S. Farewell, "XBRL and Accounting Education: A Program for Action." *Issues in Accounting Education* (forthcoming 2010).

Debreceeny, R. and S. Farewell, "Adios! Airways: A Case Study on Mapping Financial Statements to the US GAAP XBRL Taxonomy." *Issues in Accounting Education* (forthcoming 2010).

Capozzoli, E. and S. Farewell, "Mapping Financial Information Disclosure Data with XBRL." *Issues in Accounting Education* (forthcoming 2010).

Daily, C. A., Farewell, S. M., Kumar, G. Factors influencing the university selection of international students: Do students understand and consider AACSB accreditation?. To appear in *The Academy of Educational Leadership Journal*.

Amhrein, D., S. Farewell, and R. Pinsker. 2009. "REA and XBRL: Synergies for the 21st Century Business Reporting System" *International Journal of Digital Accounting Research*.

Farewell, S. 2009. Book review. "XBRL for Interactive Data: Engineering the Information Value Chain." By Debreceeny, R., C. Felden, B. Ochocki, M. Piechocki, and M. Piechocki. *Journal of Information Systems*, Fall 23(2): 83-84

Farewell, S. 2009. Book review. "XBRL for Dummies." By Weverka, P., and W.S. So. *Journal of Information Systems*, Spring 23(1):137-139.

Capozzoli, E. and S. Farewell. 2009. "Mapping Financial Information Disclosure Data with XBRL." Collected Papers of the Eighteenth Annual Strategic and Emerging Technologies Research Workshop New York, NY, USA. August 2, 2009.

Guithues-Amrhein, D., Farewell, S. M., Pinsker, R. (2009). REA and XBRL GL: Synergies for the 21st Century Business Reporting System. *International Journal of Digital Accounting Research*, 9, 127-152.

II. Presentations:

Farewell, Stephanie M (Presenter & Author), 9th Annual XBRL Conference, "Current Issues in XBRL SEC Filings," Bryant University, Smithfield, RI. (December 4, 2009).

Farewell, Stephanie M (Presenter & Author), AAA Annual Meeting, "Synchronous versus Asynchronous Online Teaching," American Accounting Association, NYC, NY. (August 4, 2009).

Farewell, Stephanie M (Presenter & Author), Debreceeny, Roger (Author Only), Kido, Nolan (Author Only), AAA Annual Meeting, "Interacting with Interactive Data: The Effects of Interface and Context on Mapping Financial Statement Elements to the XBRL U.S. GAAP Taxonomy," American Accounting Association, NYC, NY. (August 3, 2009).

Farewell, Stephanie M (Presenter & Author), Capozzoli, Ernest (Author Only), AAA Annual Meeting-Eighteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, "Mapping Financial Information Disclosure Data with XBRL," American Accounting Association, NYC, NY. (August 2, 2009).

Farewell, Stephanie M (Presenter & Author), Debreceeny, Roger (Presenter & Author), Kido, Nolan (Author Only), XBRL: A Practical View of XBRL in the 21st Century, "Interacting with Interactive Data: The Effects of Interface and Context on Mapping Financial Statement Elements to the XBRL U.S. GAAP Taxonomy," University of Kansas, Manhattan, KS. (May 24, 2009).

Farewell, Stephanie M (Presenter & Author), Capozzoli, Ernest (Author Only), XBRL: A Practical View of XBRL in the 21st Century, "Mapping Financial Information Disclosure Data with XBRL," University of Kansas, Manhattan, KS. (May 24, 2009).

Farewell, Stephanie M (Presenter & Author), ASCPA Educators' Conference, "Synchronous versus Asynchronous Online Teaching," Arkansas Society of Certified Public Accountants, Little Rock, AR. (May 11, 2009).

Farewell, Stephanie M (Presenter & Author), ASCPA Educators' Conference, "The Use of Technology in the Classroom," Arkansas Society of Certified Public Accountants, Little Rock, AR. (May 11, 2009).

Gaurav Kumar, Assistant Professor, CPA

I. Publications:

Daily, C. A., Roger W. Dorsey, and Gaurav Kumar. (2010) Readability of Tax Court Opinions. *Advances in Taxation*, Volume 10, pp. 171-183.

Kumar, G. (2010). Designing a Hybrid Class in Accounting: How to Get Maximum Mileage? Winter 2010 *Accounting Instructors Newsletter*.

Book Review (Accepted): Kumar, G. (2010). Book Review of International Accounting (1st ed., vol. 9). Sarasota, FL: Journal of International Accounting.

II. Presentations:

Kumar, Gaurav (Presenter & Author), AAA Annual Meeting, "Designing a Hybrid Course in Accounting: How to Get Maximum Mileage?," American Accounting Association, New York, NY. (August 3, 2009).

Jimie Kusel, Professor, CPA

I. Publications:

Book, Textbook-Revised (Published): Kusel, J. X. (2009). *FINANCIAL ACCOUNTING: Text and Cases 2010 Update* (vol. 5, pp. 29 of 538). Mason, OH: THOMSON.

II. Presentations:

Dearman, David T. (Presenter & Author), Kusel, Jimie X (Author Only), AAA Southwest Regional, "The Modeling Of Step-Function Fixed Costs: Bringing Realism To Classroom Simulations," American Accounting Association, Dallas, TX. (March 4, 2010).

Dearman, David T. (Presenter & Author), Kusel, Jimie X (Author Only), Academy of Accounting, Finance, and Economics, "Comparing Approaches To Product Pricing: Considering A Cost-Volume-Profit Method," New Orleans, LA. (December 12, 2009).

Robert R Oliva, Department Chair and Professor, Attorney-at-Law (Fl., Ca., both inactive), CPA

I. Publications:

Oliva, R. R., and Roger Dorsey (2010). Reasonable Cause Defense: Recent Cases Split on Partnership's Use of the Reasonable Cause for Underpayment. *Business Entities*. May 2010. Authors were invited by Gina Briggs, Senior Editor, RIA – Thomson Reuters, and by Bob Scharin, Senior Executive Editor, RIA – Thomson Reuters, to review and update the authors' article in the March 2010 edition of *Practical Tax Strategies* (Bob Scharin, Editor). As result of the editing and updating 25% of the original article was re-written.

Oliva, R. R., and Roger Dorsey (2010) The reasonable cause and good faith defense pursuant to I.R.C. §6664(c)(1): A partner level defense or a partnership level defense? *Practical Tax Strategies*. March 2010. Vol. 84, #3, pp 162-168.

Oliva, R. R. and Roger Dorsey (2009). Return Preparer Sanctions: Understating Tax Can Result in Preparer's Loss of the Right to Practice. *Practical Tax Strategies/RIA*. June 2009.

II. Presentations:

Oliva, Robert R (Presenter & Author), Bell and Co CPE, "Accuracy Related Penalties: IRC 6662, IRC 6664, and IRC 6694," Bell and Co. CPA, North Little Rock, Ar. (December 2, 2009).

Oliva, Robert R (Presenter & Author), Mitchell Williams Annual Tax Conference, "Staying Out of the Penalty Box: I.R.C. §§ 6662, 6664(c)(1), and 6694," Mitchell Williams Law Firm, Little Rock, AR. (November 13, 2009).

Oliva, Robert R (Presenter & Author), Mitchell Williams Annual Tax Conference, "Staying Out of the Penalty Box: I.R.C. §§ 6662, 6664(c)(1), and 6694," Mitchell Williams Law Firm, Rogers, Ar. (N.W. Arkansas). (November 6, 2009).

Judyth Swingen, Professor, CPA

I. Publications:

Monograph Published: Swingen, J. A., Starkman, J., Pecarich, P. J., Padwe, G. W., Oveson, W. V. (2009). *Tax Reform Alternatives for the 21st Century* (pp. 117). New York, NY: American Institute of Certified Public Accountants.

Cynthia Taylor, Associate Professor, CPA

I. Publications:

Conference Proceeding: Taylor, C. L., Daily, C. A. (2010). *American Society of Business and Behavioral Sciences*. San Diego, CA: American Society of Business and Behavioral Sciences.

II. Presentations:

Taylor, Cynthia L (Presenter & Author), Daily, Cynthia A (Author Only), American Society of Business and Behavioral Sciences, "Job Satisfaction of Accounting Academics," American Society of Business and Behavioral Sciences, Las Vegas, NV. (February 22, 2010).

Taylor, Cynthia L (Presenter & Author), International Academy of Business Disciplines - April 2009, "Status of SEC Milestones for Mandatory IFRS filings by US Public Companies," International Academy of Business Disciplines, Dallas, TX. (April 24, 2009).

Michael Watts, Associate Professor, Attorney-at-Law (Ar.), CPA

I. Publications:

Newsletter: *2009 Arkansas Income Tax Update* (ed., pp. 14, 15, 21, 22). Little Rock, AR: ASCPA (Arkansas Society of CPAs) Newsletter.

"2009/2010 Tax Update," joint meeting of Central Arkansas Chapter – Arkansas Society of CPAs and Central Arkansas Chapter – American Society of Women Accountants, January 11, 2010, Little Rock, Arkansas.

II. Presentations:

Watts, Michael M, 48th Annual Federal Tax Institute, "2009-2010 Tax Update," Arkansas Society of CPAs / Arkansas Bar Association, Little Rock, AR. (December 4, 2009).

Watts, Michael M, 2009 Arkansas Society of CPAs Industry and Commerce Conference, "Tax Update," Arkansas Society of CPAs, Little Rock, AR. (October 23, 2009).

Watts, Michael M, Little Rock Mid-Managers' Association Meeting, "Recent Tax Law Changes and Opportunities for Tax Savings," Little Rock Mid-Managers' Association, Little Rock, AR. (March 31, 2009).

Watts, Michael M, Central Arkansas Chapter, "Tax Update 2009," Arkansas Society of CPAs, Little Rock, AR. (January 12, 2009).