

Joseph Harrison McCraw, Jr., Ph.D.

University of West Georgia
Department of Accounting and Finance
Richards College of Business
Carrollton, Georgia 30118-3030
TEL 678-839-4817
FAX 678-839-5041

Home Address:
266 Colonial Drive
Carrollton, Georgia 30117
TEL (770) 834-4123
E-mail: jmccraw@westga.edu

ACADEMIC POSITION

Professor, Full-Time, Tenured

EDUCATION

Doctor of Philosophy (Accounting)
Master of Business Administration
Bachelor of Science, Business
Administration (Economics)

University of Georgia, 1986
Auburn University, 1971
Auburn University, 1967

EMPLOYMENT

1985 - Present:	University of West Georgia
1981 - 1985:	Presbyterian College
1979 - 1981:	University of Alabama, Birmingham
1975 - 1979:	University of Georgia
1971 - 1975:	Milliken, Inc.
1969 - 1971:	Auburn University
1967 - 1969:	U.S. Army

RESEARCH

Research Interests:

Accounting education, tax policy, and contemporary topics in managerial accounting.

Ph.D. Dissertation:

Title: A Study of the Feasibility of Using Linear Regression in the Management of the Individual Tax Return Preparation Process, August 1986.

Refereed Articles:

Recent Guidance Involving the De Minimis Fringe Benefits Rules- with B Bird – The CPA Journal – April, 2006, 50-53.

Promoting Character At Institution of Higher Education and in Their Academic Units – with A.Volkan and B.Bird – Journal of College Teaching & Learning – March, 2005, 19-31.

Information Technology: A Study of Accountants' Skills and Knowledge Levels – with J.O'Malley and B.Bird – The Review of Business Information Systems – Summer, 2003, 45-48.

Explaining Salary Differences Among Accountants – with J.O'Malley and B.Bird – The CPA Journal, March, 2003.

The Taxability of IRA Transfers and Withdrawals Resulting from Divorce or Separation – with B.Bird – National Public Accountant, January, 2003, 16-19.

The IRS' Right to Setoff Under The Bankruptcy Code – with B. Bird and M. Raper – The CPA Journal, December, 2002, 50-53.

Using Conservation Easements to Secure Income Tax Benefits – with B. Bird and J. Haynes – The Real Estate Review, Fall, 2001, 41-45.

Using Conservation Easements to Secure Estate Tax Benefits – with B.Bird and K. Moffeit - The Real Estate Review, Fall, 2001, 46-51.

A Bankruptcy Trustee Can Avoid a Taxpayer's 'Irrevocable' Election to Carry Forward Unused Net Operating Losses - with B. Bird and M. Raper - The CPA Journal. May, 2001, 58-61.

Blue Hose Manufacturing - with L. Mooney and N. Arsan - The Journal of Accounting Case Research. Spring 2000, 58-68.

Failure to Disclose Lead-Based Paint Hazards: Recent EPA Enforcement Efforts - with B. Bird and J. Haynes - Real Estate Review. Winter 2000, 10-14.
Student Perceptions of Distance Learning - with J. O'Malley - The Online Journal of Distance Learning Administration. December 1999,
(<http://www.westga.edu/~distance/jmain11.html>).

Correcting Qualification Failures Under the Service's Employee Plans Compliance Resolution System - with B. Bird and M. Segal - Journal of Pension Planning and Compliance. Spring 1999, 76-87.

The Taxation of Takings - with B. Bird and J. Haynes - Real Estate Review. Spring 1999, 73-78.

Trustees of Pre-Need Funeral Trusts Can Now Elect Simplified Taxation of Trust Earnings - with M. Segal and B. Bird - The CPA Journal. November 1998, 66-68.

Selling a Principal Residence Upon Which Depreciation Has Been Claimed - with B. Bird and J. Haynes - Real Estate Review. Fall 1998, 71-75.

An Alternative Method To Illustrate the Effect of Fixed Production Costs Upon Earnings Under Absorption Versus Variable Costing - with B. Bird - The Accounting Educator's Journal. Fall 1997, 1-10.

Limiting Department of Labor Penalties Under the Delinquent Filer Voluntary Compliance (DFVC) Program - with B. Bird and S. Platau - Employee Benefits Journal. June 1996.

Deducting Seller-Paid Points Under Rev. Proc. 94-2 - with P. Baker and B. Bird - The CPA Journal. January 1995, 58-59.

Deducting Mortgage Points - with B. Bird - National Public Accountant. May 1993, 24-26.

Towards Better Time Budgeting in the 1040 Tax Return Compliance Practice - with E. Davis and J. Johnson - The Southern Business and Economics Journal. April 1990, 194-208.

The 1040 Tax Compliance Practice: A Profile of Local Firms - with E. Davis and J. Johnson - The Tax Advisor. December 1989, 839-843.

Articles Accepted For Publication:

An Analysis of the Content of University and Business Ethical Codes – with K. Moffeit and J. O'Malley – The Journal of Accounting, Ethics, and Business Policy.

Research Submitted/Under Consideration

Explaining Salary Differences Among Accountants; Manager versus Non-Manager Status – with B. Bird and J. O'Malley – The Journal of Business and Economic Research.

Research in Process

CPAs, Moral Development, and Graduate Degrees- with D. Ariail and B Bird.

Non-Refereed Articles:

Student Attitudes Towards Online Learning - with J. O'Malley - Information Technology in Postsecondary Education. July 18, 2000, 6-7.

Traditional Accounting Education in Transition - with A. Volkan - Current Accounts. September 1990, 4.

Grants:

2005-2006. IRS Grant – Low Income Tax Payer Clinic, with B.Bird, \$25,000.

2004-2005. IRS Grant – Low Income Tax Payer Clinic, with B.Bird, \$50,000.

2003-2004. IRS Grant – Low Income Tax Payer Clinic, with B.Bird, \$19,000.

2001, Spring. Faculty Research Grant, University of West Georgia. Impact of Changing Information Technology on Work / Life Satisfaction. \$1,170.

1999, Spring. University System of Georgia, Faculty Development Grant. Used to Attend Three Major Professional Accounting Conferences. \$6,000.

1995, Spring. GSAMS Grant to Structure an Honors ACC 202 Course and Prepare Teaching Manual for Other Instructors to Use. \$2,500.

Conference Proceedings:

Meeting the Changing Requirements of Accounting Education – with B.Clenney and J. O'Malley - Proceedings of the 2006 Annual Meeting of the Southeastern Decision Science Institute, Wilmington, NC, 2006, February.

Successfully Utilizing Group Assignments in Business Group Classes (Workshop - 90 minutes) with J. O'Malley - Proceedings of the 2005 Southeastern Meeting of the Institute For Operations Research and the Management Science, Myrtle Beach, SC, 2005, October.

An Analysis of Content of University and Business Ethical Codes – with K.Moffeit and J. O'Malley - Proceedings of the 2005 Annual Meeting of the Southeastern Decision Sciences Institute, Raleigh, NC, 2005, February.

Promoting Character at Institutions of Higher Education and in their Academic Units –with A.Volkan and B.Bird – Proceedings of the 2005 College Teaching and Learning Conference (Best Paper Award). Orlando, FL, 2005, January.

Explaining Salary Differences Among Enterprise Accountants: Manager vs. Non-Manager Status – with J. O'Malley and B.Bird - Proceedings of the 2004 Southeastern Meeting of the Institute of Management Science. Myrtle Beach, South Carolina, 2004, October.

Diversity: The Missing Element in Information Technology Education – with L.Matheson and J. O'Malley - Proceedings of the 2004 Annual Meeting of the Southeastern Decision Sciences Institute, Charleston, SC, 2004, February.

The Impact of Business Information Technology on Job Related Factors for Professional Accountants – with J. O'Malley, L. Matheson and B.Bird - Proceedings of the 2003 Annual Meeting of the Southeastern Decision Sciences Institute, Williamsburg, VA, 2003, February.

Internet Enhanced Surveying: Should We Do It? – with J. O’Malley and L. Matheson - Proceedings of the 2002 Annual Meeting of the Southeastern Decision Sciences Institute. Hilton Head, South Carolina. 2002, February.

The Impact of Changing Information Technology Requirements on Job Satisfaction of Corporate Accountants - with J. O’Malley - Proceedings of the 2001 Southeast Meeting of the Institute of Management Science. Myrtle Beach, South Carolina. 2001, October.

Web Based Electronic Commerce - with J. O’Malley and B. Bird - Proceedings of the 2001 Meeting of the Georgia Association of Accounting Educators. Dahlonega, Georgia. 2001, February.

Computer Mediated Learning: Where, Who, and Why? - with J. O’Malley - Proceedings of the 1999 Southeast Meeting of the Institute of Management Science. Myrtle Beach, South Carolina. 1999, October.

Process Costing Revisited - with P. Baker - Proceedings of the 1999 Meeting of the Georgia Association of Accounting Educators. Statesboro, Georgia. 1999, February.

A Banking Proposal for the Balanced Scorecard - with N. Arsan - Proceedings of the 1998 Southeast Meeting of the Institute of Management Science. Myrtle Beach, South Carolina. 1998, October.

Absorption Versus Variable Costing: An Alternative Approach to Reconciling Net Earnings - with B. Bird - Proceedings of the 1998 Meeting of the Georgia Association of Accounting Educators. Milledgeville, Georgia. 1998, February.

The Balanced Scorecard Approach to Personal Growth and Assessment - with J. Mooney - Proceedings of the 1997 Southeast Meeting of the Institute of Management Science. Myrtle Beach, South Carolina. 1997, October.

Standard Costing For World Class Manufacturing - with J. Mooney - Proceedings of the 1995 Southeast Meeting of the Institute of Management Science. Myrtle Beach, South Carolina. 1995, October.

Ridge Regression: A Potential Tool in the Management of the C.P.A. Firm’s 1040 TaxReturn Compliance Practice - with E. Davis and J. Johnson - Proceedings of the Annual Meeting of the American Accounting Association. Toronto, Canada. 1990, August.

Estate Planning After 2036 (C): An Update - with J. Hagan - Proceedings of the 1990 Southeastern Meeting of the American Accounting Association. Tampa, Florida. 1990, April.

The Home Mortgage Interest Deduction: An Update - with J. Hagan - Proceedings of the 1989 South Eastern Meeting of the American Accounting Association. Washington, D.C. April, 1989.

Linear Regression: A Tool For Use in Managing a C.P.A. Firm's Individual 1040 Tax Practice - with E. Davis and J. Johnson - Proceedings of the 1987 Southeastern Meeting of the American Accounting Association. Knoxville, Tennessee. April, 1987.

Presentations not Appearing Conference Proceedings

The Impact of Changing Information Technology Requirements on Job Satisfaction and Quality of Life of Professional Employees – with J.O'Malley - The Annual Conference of the International Society for Quality of Life Studies. Washington, D.C., 2001, December.

Professional Colloquia

Recent guidance involving the de minimis fringe benefit rule – with B.Bird - Hilo Research Symposium, University of Hawaii. 2006, February.

The Impact of Changing Information Technology on Job and Life Satisfaction of Professional Employees - with J. O'Malley - Belk College of Business, University of North Carolina- Charlotte Research Series. Charlotte, N.C., 2002, April.

Using Regression Analysis in the Management of a CPA Firm's 1040 Tax Compliance Practice - with J. Johnson - Washington Accounting Research Society (WARS). Washington, D.C. September, 1990.

This document is an abbreviated version of my faculty activity report.