# EDUCATION

**Bruce M. Bird**

University of West Georgia Accounting & Finance

Roy Richards Sr. Hall, 265

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Email: [bbird@westga.edu](mailto:bbird@westga.edu)

Masters of Taxation Program, University of Cincinnati, 1987.

Emphasis/major: Tax

JD, University of Cincinnati College of Law, 1984.

Emphasis/major: Law

BA, Vanderbilt University, 1979. Emphasis/major: Economics

## Qualifications

University of West Georgia - September 11, 1991 Current Rank: Professor

Tenure Decision Year: 1993

Faculty Rank and Date of Attainment: Professor: 1996

## Professional Licenses and Certifications

Certified Public Accountant, State of Tennessee. (1987 - Present). Attorney at Law, State of Tennessee. (1984 - Present).

# WORK EXPERIENCE

## Academic Positions

Academic Year (2022-2023): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Student Success, Undergraduate Teaching.

Academic Year (2021-2022): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2020-2021): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2019-2020): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2018-2019): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2017-2018): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2016-2017): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2015-2016): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2014-2015): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2013-2014): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2012-2013): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2011-2012): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2010-2011): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2009-2010): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2008-2009): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2007-2008): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2006-2007): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2005-2006): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2004-2005): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2003-2004): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2002-2003): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2001-2002): Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

## Professional Positions

### Professional

Director, MPAcc Program (2019-present).

Director, AACSB Supplemental Accounting Accreditation (2015-2019).

Director, West Georgia Low Income Taxpayer Clinic (2004 - 2007).

## Consulting

Academic, State of Hawaii, Hawaii. (June 2006 - December 2006).

# RESEARCH

## Editorial Activities

Invited Manuscript Reviewer, CPA Journal, Applied or Integration/Application Scholarship. (February 2007 - Present).

## Papers Presented

Employee Stock Ownership Plans: A Human Resource Management Perspective, Academy of Business Research, New Orleans, LA, Applied or Integration/Application Scholarship. (March 2019).

Adventures in Data Analytics: Using Benford's Law to Analyze Accounting Data, Accounting and Finance, UWG, Teaching and Learning Scholarship. (April 2017).

Can Benford's Law Be Used to Identify Fraudulent Returns? Evidence from CRSP, Southern Economic Association, New Orleans, LA, Basic or Discovery Scholarship. (November 2015).

10 Things Everyone Should Know About Taxes, The Center for Economics Education, UWG - Carrollton, GA, Teaching and Learning Scholarship. (April 10, 2015).

Can Benford's Law Be Used to Identify Fraudulent Returns? Evidence from CRSP and Fairfield Sentry, Academy of Economics and Finance, Chattanooga, TN, Basic or Discovery Scholarship. (February 14, 2014).

Structuring a Bona-Fide Sale of Excess or slow-Moving Inventory for Tax Purposes, Richards College of Business, UWG - RCOB. (September 2013).

Your Tax Questions Answered, West Georgia Society of CPAs, Carrollton, GA, Applied or Integration/Application Scholarship. (March 2010).

The Economic Stimulus Act of 2008, Richards College of Business -UWG, Carrollton, GA, Applied or Integration/Application Scholarship. (February 2008).

Tax Policy in Paradise: Measuring the Cost and Benefits of Hawaii's Qualified High Technology Business (QHTB) Investment Tax Credit, Academy of Economics & Finance, Jacksonville, FL, Basic or Discovery Scholarship. (February 2007).

Determining the saving rate necessary for a comfortable retirement, University of Hawaii, Hilo, HI, Applied or Integration/Application Scholarship. (February 2006).

Recent guidance involving the de minimis fringe benefit rules, University of Hawaii, Hilo, HI, Applied or Integration/Application Scholarship. (February 2006).

Some thoughts on appraising schools and colleges, University of Hawaii, Hilo. HI, Teaching and Learning Scholarship. (February 2006).

Low Income Taxpayer Clinic (LITC) Program Overview, UWG, Carrollton, GA, Applied or Integration/Application Scholarship. (March 2005).

Promoting character at institutions of higher education and in their academic units, Orlando, FL, Teaching and Learning Scholarship. (January 2005).

Explaining salary differences among enterprise accountants: manager vs. non-manager status, Myrtle Beach, SC, Applied or Integration/Application Scholarship. (October 2004).

Cool stuff about accountants and IT, Atlanta, GA. (October 2003).

The impact of information technology on job related factors for professional accountants, Williamsburg, VA, Applied or Integration/Application Scholarship. (February 2003).

Web based electronic commerce, Dahlonega, GA, Teaching and Learning Scholarship. (February 2001).

## Publications

### Peer Reviewed Journal Articles

Bird, B. M., Hopper, M., Colley, R., Hodges, C., Mehanaoui, M. (2019). IRC Section 25B Can Help Eligible Taxpayers Save for Retirement. *Journal of Taxation, 131*(6), 24-28. Applied or Integration/Application Scholarship.

Bird, B. M., Sinkey, M., Haynes, C. (2019). What is a "Separate Return" for purposes of making a "Joint for Separate" return election?. *Journal of Taxation, 130*(6), 28-32. Applied or Integration/Application Scholarship.

Bird, B. M., Hopper, M., Seay, S. (2019). Taxpayer Asks IRS for Third-Party Information to Reduce Liability. *Journal of Taxation, 130*(3), 34-38. Applied or Integration/Application Scholarship.

Bird, B. M., Gainey, T. (2018). Petersen: Accrual Basis S Corporation Runs Afoul of the Section 267(a) Constructive Ownership Rules. *Journal of Taxation, 128*(3), 32-39. Applied or Integration/Application Scholarship.

Yu, M., Cheng, Y., Bird, B. M. (2018). Analyst Forecasts around Restatement Announcements. *Journal of Accounting and Finance, 18*(1), 117-132. Basic or Discovery Scholarship.

Bird, B. M., Sinkey, M. (2018). Recent IRS Guidance About FAQs and Other Items Posted on IRS.gov.

*Journal of Taxation, 128 No. 1*, 27-32. Applied or Integration/Application Scholarship.

Bird, B. M., Hopper, M., Colley, R. (2017). RERI Holdings I, LLC: Tax court upholds penalty on

pass-through entity controlled by NFL owner. *Journal of Taxation, 127 No. 6*(December, 2017), 266-273. Applied or Integration/Application Scholarship.

Mehanaoui, M., Bird, B. M. (2017). Financial Market Integration: Evidence from Cross-Listed French Firms.

*Journal of Risk and Financial Management, 10*(18), 1-11. Basic or Discovery Scholarship.

Bird, B. M., Hopper, M., Mehanaoui, M. (2016). IRS Guidance Regarding the Taxability of Certain Discharges of Federal Student Loan Debt. *Journal of Taxation, 125*(1), 36-40. Applied or Integration/Application Scholarship.

Bird, B. M. (2016). Unmarried Taxpayers Welcome Ninth Circuit's Decision in Voss. *Journal of Taxation, 124*(1), 43-47. Applied or Integration/Application Scholarship.

Smith, W. J., Celis, T., Bird, B. M. (2015). Assessing the Impact of Medical Malpractice, Tort Reform, and Investment Returns Upon Medical Malpractice Insurance Premiums. *Journal of Business & Economics Research, 13*(4), 175-190. Applied or Integration/Application Scholarship.

Bird, B. M., Sinkey, M., Smith, W. J. (2014). Tax Strategies Involving the Ability to Recharacterize a Roth IRA. *Journal of Taxation, 121*(5), 223-229. Applied or Integration/Application Scholarship.

Segal, M., Bird, B. M. (2014). Cost Recovery Issues Involving the Acquisition of Open-Air and Prefabricated Structures. *CPA Journal, LXXXIV*(7), 54-56. Applied or Integration/Application Scholarship.

Bird, B. M., Hopper, M., Colley, R. (2014). When is an appraisal of real estate a qualified appraisal for tax purposes?. *Real Estate Review, 43*(2), 3-9. Applied or Integration/Application Scholarship.

Wills, M., Bird, B. M., Sinkey, M. (2014). Structuring a Bona Fide Sale of Excess or Slow-Moving Inventory for Tax Purposes. *CPA Journal*, 44-47. Applied or Integration/Application Scholarship.

Haynes, C., Bird, B. M., Wills, M., Cleek, A. (2014). Taxation of Mandatory Restitution Received by Victims of Human Trafficking. *Journal of Business & Economics Research, 12*(1), 29-35. Applied or Integration/Application Scholarship.

Bird, B. M., Hopper, M., Platau, S. (2012). The Road to Section 530 relief can have many twists and turns.

*Journal of Taxation, 117 No. 1*(July 2012), 46-51. Applied or Integration/Application Scholarship.

Bird, B. M., Hopper, M., Segal, M. (2012). Charitable Donations-The Role of Cash Back Rewards. *CPA Journal, 2*, 48-51. Applied or Integration/Application Scholarship.

Segal, M., Bird, B. M. (2011). The Deductibility of Work-Related Higher Education Costs: The Saga Continues. *American Journal of Business Education, 4 - No. 10*. Applied or Integration/Application Scholarship.

Bird, B. M., Moffeit, K. (2011). A Short-Term Covenant Not to Compete Can Result in Significant "Book-to-Tax" Adjustments. *The Journal of Taxation, 114 No. 3*, 146-152. Basic or Discovery Scholarship.

Bird, B. M., Sakai, M., Haynes, C. (2010). Recent Income Tax Developments Involving Cell Phones. *The CPA Journal, 80*(No. 9, Sept. 2010), 38-41. Applied or Integration/Application Scholarship.

Bird, B. M., Hodges, C., Yoder, J. (2010). Should a Corporation with a Capital Loss Carryover Invest in an Equity Mutual Fund?. *Journal of Taxation, Volume 113 No.2*, 108-112. Basic or Discovery Scholarship.

Bird, B. M., Haynes, C., McCraw, H., Platau, S. M. (2009). Seeking Protection from the Trust Fund Recovery Penalty: Voluntary Board Members of Tax-Exempt Organizations May Find It Difficult to Satisfy the Requirements of IRC Section 6672(e). *The CPA Journal, 79*(11), 36-41. Applied or Integration/Application Scholarship.

Leonard, B., Bird, B. M., Segal, M. (2009). Like Kind Exchanges of Mixed-Use Property: Spotlight on Bed & Breakfast Inns. *The CPA Journal* (October), 42-47. Applied or Integration/Application Scholarship.

Bird, B. M., Segal, M., Sakai, M. (2008). Partnerships Tax Allocation May Do More Harm Than Good. *CPA Journal, 12*, 10-11. Applied or Integration/Application Scholarship.

Segal, M., Bird, B. M., Leonard, B. (2008). Tax Consequences of Home Sales and Foreclosures: Making the Best of a Bad Situation. *CPA Journal*, 35-38. Applied or Integration/Application Scholarship.

Bird, B. M., Sakai, M. (2008). Military Retirement Benefits: Structuring Payments as Deductible Alimony.

*The CPA Journal*. Applied or Integration/Application Scholarship.

Bird, B. M., McCraw, H., Haynes, C. (2008). Professionals Win Out Over Recreation Gamblers For Tax Purposes. *Practical Tax Strategies, March 2008*(3), 155-165. Applied or Integration/Application Scholarship.

Bird, B. M., McCraw, H., O'Malley, J. (2007). Enterprise Accountants, Managerial Status and Gender Salaries. *Journal of Diversity Management, 2*(3), 23-35. Basic or Discovery Scholarship.

Segal, M., Bird, B. M. (2007). Structuring the Sale of an Employee's Home Under an Employee Relocation Program. *Real Estate Review, 35*, 1-16. Basic or Discovery Scholarship.

Burton, J. H., Bird, B. M. (2006). Appraising Colleges and Universities. *Real Estate Review, 35*(2), 53-66.

Applied or Integration/Application Scholarship.

Bird, B. M., McCraw, H. (2006). Deminimis Fringe Benefits Rules: Current Guidance and the Tax Implications. *The CPA Journal*, 50-53. Applied or Integration/Application Scholarship.

Bird, B. M. (2005). Acceptance of an offer in compromise generally precludes further taxpayer relief. *The CPA Journal*, 4-6. Applied or Integration/Application Scholarship.

McCraw, H., Volkan, A., Bird, B. M. (2005). Promoting character at institutions of higher education and in the academic units. *Journal of College Teaching & Learning*, 19-31. Teaching and Learning Scholarship.

Bird, B. M., Boldt, D., Gustafson, L. (2005). Determining the saving rate necessary for a comfortable retirement. *Journal of Personal Finance, 4*(3), 62-73. Applied or Integration/Application Scholarship.

Bird, B. M., Segal, M. (2004). Using the cash method of accounting under Revenue Procedure 2002-28. *The CPA Journal*, 32-33. Applied or Integration/Application Scholarship.

McCraw, H., O'Malley, J., Bird, B. M. (2003). Information technology: a study of accountant's skills and knowledge levels. *The Review of Business Information Systems*, 45-48. Basic or Discovery Scholarship.

O'Malley, J., Bird, B. M., McCraw, H. (2003). Explaining salary differences among accountants. *The CPA Journal*, 52-53. Basic or Discovery Scholarship.

Bird, B. M., McCraw, H. (2003). The taxability of IRA transfers and withdrawals resulting from divorce or separation. *National Public Accountants*, 16-19. Applied or Integration/Application Scholarship.

Bird, B. M., McCraw, H., Raper, M. D. (2002). The IRS' right to setoff under the bankruptcy code. *The CPA Journal*, 50-53. Applied or Integration/Application Scholarship.

Bird, B. M. (2002). Taxpayer insolvency and discharge of indebtedness income. *The CPA Journal*. Applied or Integration/Application Scholarship.

Bird, B. M., Segal, M. (2002). The deductibility of developer-paid impact fees. *Real Estate Review*. Applied or Integration/Application Scholarship.

Bird, B. M., McCraw, H., Moffeit, K. (2001). Using conservation easements to secure estate tax benefits. *Real Estate Review*, 46-51. Applied or Integration/Application Scholarship.

Bird, B. M., McCraw, H., Haynes, J. (2001). Using conservation easements to secure income tax benefits. *The Real Estate Review*, 41-45. Applied or Integration/Application Scholarship.

Bird, B. M., McCraw, H., Raper, M. D. (2001). A bankruptcy trustee can avoid a taxpayer's "irrevocable" election to carry forward unused net operating losses. *The CPA Journal*, 58-61. Applied or Integration/Application Scholarship.

Bird, B. M., Segal, M. (2001). A formula to maximize the front-loading of alimony payments without triggering recapture. *The CPA Journal*. Applied or Integration/Application Scholarship.

Articles from 1987-2000 –which pre-date the use of Digital Measures by UWG-- are available upon request.

### Other

Sakai, M., Bird, B. M. (2007). *Update on States' Tax Credits for Research* (12th ed., vol. LXXVII). New York, New York: CPA Journal.

## Projects Underway

A Comparison of Publicly Traded Companies that Sponsor Employee Stock Ownership Plans (ESOPs) versus Those that Don't

An Analysis of Tax Law Journal Rankings in Australia

# SERVICE

## Professional Activities

## University

### Member, UWG Student Technology Fee Committee (2010 -2019)

### College

Post-Tenure Review Committee. (2001- present).

Promotion and Tenure Committee. (2001-present).

Judge, Big Night - RCOB. (2009 - 2016).

Member, Post Tenure Review Appeals Committee. (2001 - 2003).

Provided tax information to students and faculty during tax season. (most years from 1999 – present).

Member, Undergraduate Programs Committee. (2005 - 2014).

Co-Director, RCOB - Big Night. (March 2008).

55th Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (2020)

54th Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (2019)

53rd Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (2018)

52nd Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (2017).

51st Southern Federal Tax Institute (SFTI), SFTI, Atlanta, GA. (2016).

SAS Summit, Richards College of Business, Carrollton, GA. (April 1, 2016).

Accounting Accreditation Conference, AACSB, Savannah, GA. (February 10, 2016 - February 11, 2016). 50th Southern Federal Tax Institute (SFTI), SFTI, Atlanta, GA. (October 19, 2015 - October 23, 2015).

Annual Accreditation Conference, AACSB, Chicago, IL. (September 20, 2015 - September 22, 2015). 2015 SAS Analytics Summit, Richards College of Business, Carrollton, GA. (March 27, 2015).

49th Southern Federal Tax Institute, SFTI, Atlanta, GA. (October 20, 2014 - October 24, 2014). Western CPE Seminars, Western CPE, San Diego, CA. (July 13, 2014 - July 17, 2014).

48th Southern Federal Tax Institute, SFTI, Atlanta, GA. (October 21, 2013 - October 25, 2013). 47th Southern Federal Tax Institute, SFTI, Atlanta, GA. (October 14, 2012 - October 19, 2012).

46th Southern Federal Tax Institute, SFTI, Atlanta, GA. (September 19, 2011 - September 23, 2011). 43rd Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (October 2008).

American Accounting Association Annual Meeting, American Accounting Association, Anaheim, CA. (August 2008).

Prentice Hall Accounting Symposium for Educators (PHASE), Prentice Hall, Jacksonville, FL. (March 2008). 42nd Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (October 2007).

2007 Academy of Economics and Finance Conference, Academy of Economics and Finance, Jacksonville, FL. (February 2007).

Low Income Taxpayer Clinic (LITC) Program Annual Conference, Taxpayer Advocate Service, New Orleans, LA. (December 2006).

41st Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (September 2006).

Low Income Taxpayer Clinic Program Annual Conference, Taxpayer Advocate Service, Philadelphia, PA. (December 2005).

40th Annual Southern Federal Tax Institute, Atlanta, GA. (September 2005).

Low Income Taxpayer Clinic Program Annual Conference, Taxpayer Advocate Service, Philadelphia, PA. (December 2004).

39th Annual Southern Federal Tax Institute, Atlanta, GA. (September 2004). 38th Annual Southern Federal Tax Institute, Atlanta, GA. (September 2003). 36th Annual Southern Federal Tax Institute, Atlanta, GA. (October 2001).

Member, AACSBI Accounting Accreditation Committee. (2003 - November 2006). Judge, Big Night - RCOB. (2005).

Judge, Big Night - RCOB. (2004).

Host, Executive-in-Residence. (October 2004).

Member, Search Committee for Management Chair. (2001).

### Department

Director, AACSB Separate Accounting Accreditation. (January 2015 - 2019).

Director, Accounting Assessment. (January 2015 - Present).

Chairperson, Faculty Search Committee. (2001 - Present). Chairperson, MBO Committee. (2001 - Present).

Member, Pre-Tenure (3-Year) Review Committee. (2001 - Present). Member, Promotion and Tenure Committee. (2001 - Present).

Member, Scholarship Committee. (2000 - Present).

Department Chair Person Search Committee. (2004 - 2006).

Member, MPAcc Comprehensive Exam Committee. (2001 - 2006).

Member, Curriculum Review Committee. (2003 - 2004). Member, MBO Task Force. (2001 - 2003).

Member, Student Portfolio Evaluation Committee. (2001 - 2003). Member, Technology Task Force. (2001 - 2003).

Chairperson, Accounting Search Committee. (2001).

### Public/Community

Director, Low Income Taxpayer Clinic. (2004 - 2007). Coordinator, VITA Program. (2001 - 2003).

### Student Organization

Faculty member, Accounting Club Banquet. (2022).

Faculty member, Accounting Club Banquet. (2019).

Faculty member, Accounting Club Banquet. (2018).

Faculty member, Accounting Club Banquet. (2017).

### The University of West Georgia

Library (Reading Bowl). (February 4, 2017).

Student Recruiter, UWG. (2001 - 2005).

Member, Intercollegiate Athletic Committee. (2001 - 2002).

## Professional Development

The Sarbanes-Oxley Act: a three-year retrospective, AAA, San Francisco, CA. (August 2005). Annual Meeting of the American Accounting Association, AAA, Orlando, FL. (August 2004). Economic Forecast Breakfast, Economics Dept., Carrollton, GA. (October 2002).

Annual Meeting of the American Accounting Association, AAA, Atlanta, GA. (August 2001).

Annual Meeting of the Georgia Association of Accounting Educators, AAA, Dahlonega, GA. (February 2001).

### Attend Printpack Plant Tour and Accounting Presentation

Printpack, Villa Rica, GA. (April 15, 2016).

### Attended Conference

57th Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (2022)

56th Annual Southern Federal Tax Institute, Southern Federal Tax Institute, Atlanta, GA. (2021)

### Continuing Education

Preventing legal malpractice and ethics complaints in personal injury and general practice, TennBar University, Chattanooga, TN. (February 2002).

### Faculty Development/Research

UWG Study Abroad Program (England), Richards College of Business (2022).

UWG Study Abroad Program (Italy), Richards College of Business (2022).

UWG Study Abroad Program (Greece), Richards College of Business. (2019).

UWG Study Abroad Program (Czechoslovakia and Germany), Richards College of Business. (2018).

UWG Study Abroad Program (Spain), Richards College of Business (2016).

### Faculty Research

Faculty Research Presentations, RCOB, Carrollton, GA. (November 8, 2019). Faculty Research Presentations, RCOB, Carrollton, GA. (March 8, 2019).

Faculty Research Presentations, RCOB - Accounting and Finance Department, Carrollton, GA. (January 27, 2017).

Faculty Research Presentations, RCOB - Accounting Department, Carrollton, GA. (February 26, 2016). Faculty Research Presentations, RCOB - Economics Department, Carrollton, GA. (January 29, 2016). Faculty Research Presentations, RCOB - Marketing Department, Carrollton, GA. (October 30, 2015).

Brown Bag Research Presentations, RCOB - Management & Marketing Department, Carrollton, GA. (February 27, 2015).

Brown Bag Research Presentations, RCOB - Management & Marketing Department, Carrollton, GA. (January 30, 2015).

Brown Bag Research Presentations, RCOB - Accounting/Finance Department, Carrollton, GA. (October 31, 2014).

Brown Bag Research Presentations, RCOB - Accounting/Finance Department, Carrollton, GA. (September 27, 2013).

### Paid research leave. Worked on research with Dr. Mehanaoui in Amiens, France

Richards College of Business, Amiens, France. (September 2014 - October 2014).

### Presentation

State and National Tax Reform, Economics Department, Carrollton, GA. (September 2007).

### Program

Economic Forecast Breakfast, Economics Department, Carrollton, GA. (October 31, 2017).

### Research Scholar

Richards College of Business, Carrollton, GA. (September 1, 2014 - April 30, 2015).

### Self-Study Program

Lawyer-Mediator-Snitch? The Ethics of Mediator Testimony, Tennessee Bar Association, On-Line. (December 2006).

Advocacy Ethics, Tennessee Bar Association, On-Line. (2006)

Bankruptcy Practice Ethics, Taxpayers Advocate Service, On-line (2006).

Corporate Ethics Update: Sarbanes-Oxley Act 307 and SEC Rule 205, online. (December 2004). Corporate Ethics Update: Sarbanes-Oxley and the US Sentencing Guidelines, online. (December 2004). Corporate Ethics Update: Sarbanes-Oxley Overview, Online. (December 2004).

Ethics 104, TennBar University, Carrollton, GA. (December 2003).

### Seminar

Three Paths to Academic Integrity Workshop and Universal Design for Learning is a Secret Retention Tool, RCOB - Dean's Office, Carrollton, GA. (April 27, 2015).

Assessment Seminar, AACSB, Tampa, FL. (January 24, 2011 - January 25, 2011). AACSBI Accreditation Seminar, Carrollton, GA. (November 2003).

Week-long tax and accounting seminar, Kauai, HI. (May 2002).

### Summit

SAS Data Analytics Summit, Department of Economics, UWG, Carrollton, GA. (April 27, 2018).

### Webinar

Data Analytics for Accounting, McGraw Hill, On Line. (April 2018).

### Workshop

CourseDen Workshop on Quizzes, UWG - Online Faculty Development, Carrollton, GA. (April 7, 2017). Faculty Workshop, Richards College of Business, Carrollton, GA. (May 2, 2016).

## Funded Grants

Low Income Taxpayer Clinic, Taxpayer Advocate Service $25,000 (2007). Low Income Taxpayer Clinic, Taxpayer Advocate Service $25,000 (2006). Low Income Taxpayer Clinic, Taxpayer Advocate Service $50,000. (2005).

Low Income Taxpayer Clinic, Taxpayer Advocate Service $19,000 (2004).

Attend tax seminar and conduct tax research, Richards College of Business, $4,500. (2002).

## Honors and Awards

Great Colleague Award, Richards College of Business .

Faculty Research Award, Richards College of Business .

Faculty Research Award, Richards College of Business (2015).

Faculty Teaching Award, Richards College of Business (2013).

Visiting Professor, University of Hawaii at Hilo (2006).

# OTHER ACTIVITIES

## Publications

### Other

### Bird, B., Patron, H., and Smith, W.J. *“Additional Concerns about O’Brien and Lane’s Article on Film Incentive*

### *Programs”*. Accepted for publication by Econ Journal Watch (2022).

Gainey, M., Bird, B., Cheng, Y. *Human Resource Management Implications of Employee Stock Ownership Plans: A Binomial Experiment Involving Publicly-Traded Companies*”. Accepted for publication by SAM Advanced Journal (2021)

Sinkey, M., Bird, B., Smith, W. J., Smith, A. *Is Benford's Law an Effective Forensic Method to Identify Fraud? Evidence from CRSP Mutual Funds*. Manuscript under revision. (2020) Basic or Discovery Scholarship.