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VITA

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EDUCATION: Ph.D. The University of Iowa 1972
M.B.A. The University of Michigan
B.A., *cum laude* Hope College (Michigan)
CPA (Louisiana)

EXPERIENCE:

A. Academic

- University of New Orleans, Ernst & Young Professor of Accounting, 1995-
- University of New Orleans, Chairman, Department of Accounting, 1990-
- University of New Orleans, Research Professor of Accounting, 1988-
- University of New Orleans, Professor of Accounting, 1979-
- University of Texas-Austin, Visiting Professor of Accounting, Summer 1986.
- University of Cincinnati, Assoc. Professor of Accounting, (tenured) 1976-79.
- The University of Iowa, Visiting Associate Professor of Accounting, Summer 1977, and Instructor, 1968-72.
- The University of Tennessee, Assistant Professor of Accounting, 1972-76.

B. Other professional

- U.S. Government (Internal Revenue Service), Washington, D.C., Summer 1984.
- Arthur Andersen & Co. (CPAs), Chicago, Summer 1974.
- Ernst & Ernst (CPAs), (later Ernst & Young) Grand Rapids, parts of 1966, 1967, and 1968.
- Maihofer, Moore, & DeLong (CPAs), Holland, Michigan, part of 1966

1. PUBLICATIONS

A. BOOKS

b. Textbooks

i. Refereed

E. Smith, P. Harmelink, J. Hasselback, , Coordinating and Technical Review Authors, *CCH Federal Taxation, Basic Principles*, Chicago: Commerce Clearing House, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 (30th) Editions, 2015 (31st) edition in progress, 800+ pp.

E. Smith, P. Harmelink, J. Hasselback, R. Auster, T. Englebrecht, E. Foth, L. Kreiser, T. Porcano, *CCH Federal Taxation, Advanced Topics*, Chicago: Commerce Clearing House, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1995 editions, 1,000+ pp.

E. Smith, P. Harmelink, J. Hasselback, Coordinating and Technical Review Authors, *CCH Federal Taxation, Comprehensive Topics*, Chicago: Commerce Clearing House, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 (22nd) editions, 2015 (23rd) edition in progress, 1,150 pp.

Accompanying *Instructor's Manual(s), Basic Principles, Advanced Topics, Comprehensive Topics*, Annual editions for each of the above editions, approx. 375 pp., 300 pp., and 550+ pp., respectively.

Testbanks for each of the above editions, approx. 250 pp., 225 pp., and 350 pp., respectively.

B. REFEREED PUBLICATIONS

b. JOURNAL ARTICLES

W. VanDenburgh and P. Harmelink, "Dividends: Taxation Clarification and Investment Considerations," *Taxes—The Tax Magazine*, in press (for February, 2014)

P. Harmelink and W. VanDenburgh, "Preparing for Even Greater Tax Costs and Complexity," *Taxes—The Tax Magazine*, in press (for December, 2013)

W. VanDenburgh and P. Harmelink, "Individual Income Tax Reform: Political Rhetoric versus Reality," *Tax Notes*, September 10, 2012, pp. 1324-1331.

W. VanDenburgh and P. Harmelink, "Dividends: Taxation and Investment Uncertainties," *Taxes—The Tax Magazine*, September 2012, pp. 39-48. Reprinted in *CCH Financial and Estate Planning*, October 2012, at ¶ 33,671.

W. VanDenburgh and P. Harmelink, "Addressing Clients' Municipal Debt Concerns," *Taxes—The Tax Magazine*, April 2012, pp. 79-87.

P. Harmelink and J. Hasselback, "The Need to Reform or Eliminate the Individual Alternative Minimum Tax," *Journal of Business Issues*, 2011, pp. 63-70.

L. Betancourt, W. VanDenburgh, and P. Harmelink, "Understanding the 'Flash Crash,' A Perspective for CPAs Advising Investors," *The CPA Journal*, January 2011, pp. 40-45.

P. Harmelink, W. VanDenburgh, and J. Hasselback, "The Need to Simplify the Tax Treatment of Capital Gains," *Tax Notes*, September 20, 2010, pp. 1-5.

- W. VanDenburgh, P. Harmelink, and E. Werner, "Re-Evaluating State-Specific Muni Bond Funds," *The CPA Journal*, February 2010, pp. 56-61.
- W. VanDenburgh, P. Harmelink, and N. Nichols, "A Pragmatic, Incremental Approach to Tax Simplification," *Tax Notes*, April 20, 2009, pp. 342-348.
- W. VanDenburgh and P. Harmelink, "Accounting Implications of the Subprime Meltdown," *The CPA Journal*, December 2008, pp. 2-5.
- W. VanDenburgh and P. Harmelink, "Presidential Campaign Highlights Needed Compromise on Tax Reform," *Tax Notes*, October 13, 2008, pp. 205-209.
- P. Harmelink and W. VanDenburgh, "Planning within an AMT Quagmire," *Taxes*, April 2008, pp. 45-52.
- W. VanDenburgh, P. Harmelink, and C. Burke, "Subprime Woes Necessitate Reevaluation of Cash Investments," *Practical Tax Strategies*, November 2007, pp. 282-289.
- W. VanDenburgh, N. Nichols, and P. Harmelink, "Exchange Traded Funds, Scrutinize the Claimed Advantages of Exchange-Traded Funds," *Practical Tax Strategies*, October 2007, pp. 196-206.
- W. VanDenburgh, P. Harmelink, and N. Nichols, "The IRS E-Filing Debate Intensifies," *Tax Notes*, July 9, 2007, pp. 132-135.
- W. VanDenburgh, P. Harmelink, and N. Nichols, "Various Motivations Behind Family Charitable Foundations," *Tax Notes*, January 15, 2007, pp. 205-213.
- P. Harmelink, "A Grant Program to Provide Incentive and Reward for Research Productivity," *Journal of Business Issues*, vol. 1 (2006), pp. 39-46.
- W. VanDenburgh and P. Harmelink, "Re-Assess Tax-Efficient Short-Term Investments for Higher Returns," *Practical Tax Strategies*, November 2006, pp. 283-290.
- W. VanDenburgh and P. Harmelink, "The IRS's Lack of Support for Direct, Free E-Filing," *Tax Notes*, July 10, 2006, pp. 171-177.
- P. Harmelink, N. Nichols, and W. VanDenburgh, "Planning for the Inevitable Flow of Corrected Forms 1099," *Practical Tax Strategies*, July 2006, pp. 24-33.
- P. Harmelink and W. VanDenburgh, "Hurricane Tax Relief Provisions Have Nationwide Implications," *Practical Tax Strategies*, February 2006, pp. 96-107.
- W. VanDenburgh and P. Harmelink, "Individual Accountability for Tax Shelters," *Tax Notes*, August 22, 2005, pp. 933-938.

P. Harmelink and W. VanDenburgh, "Advising Clients on Tax Efficient Investment Strategies," *Practical Tax Strategies*, May 2005, pp. 290-300.

W. VanDenburgh and P. Harmelink, "A Call for Effective Action on Tax Reform," *Tax Notes*, April 18, 2005, pp. 369-376.

P. Harmelink and W. VanDenburgh, "FLP Planning Pointers for Tax Advisors after *Kimbell*," *Taxes*, January 2005, pp. 77-84.

P. Harmelink and W. VanDenburgh, "Taxpayer Advocacy Panel: An Opportunity for Taxpayer Input," *Tax Notes*, October 18, 2004, pp. 335-338.

P. Harmelink and W. VanDenburgh, "Mutual Fund Improprieties and Implications for Tax Advisors," *Taxes*, February 2004, pp. 69-77.

P. Harmelink, T. Porcano, and W. VanDenburgh, "Tax Administration Problems: GAO-Identified Shortcomings and Implications," *Advances in Taxation*, volume 15 (2003), pp. 43-91.

P. Harmelink and W. VanDenburgh, "On the CPA's Role in Guarding Clients' Investments," *The CPA Journal*, November 2003, pp. 6, 8-10.

P. Harmelink, T. Porcano, J. Richardson, and W. VanDenburgh, "The Challenge of the EITC," *Tax Notes*, August 18, 2003, pp. 955-963.

P. Harmelink, D. Thomas, and W. VanDenburgh, "IRS 'Tax Tips' Raise Relevant Issues-But are Short on Details," *Practical Tax Strategies*, March 2003, pp. 171-176.

W. VanDenburgh and P. Harmelink, "Estate Tax Planning Implications After the 2002 Mid-Term Elections," *Taxes*, January 2003, pp. 53-58. Also reprinted in *CCH Financial and Estate Planning*, January 2003, pp. 27,439-27,443.

P. Harmelink and W. VanDenburgh, "An Assessment of the E-filing Agreement," *Tax Notes*, December 30, 2002, pp. 1741-1744.

W. VanDenburgh, P. Harmelink, D. L. Crumbley, N. Apostolou, "Investment and Tax Considerations for Capital Preservation," *Journal of Retirement Planning*, November-December, 2002, pp. 29-36. Also reprinted in the *Journal of Taxation of Financial Products*, Fall 2002, pp. 51-57.

P. Harmelink and W. VanDenburgh, "The Failure of the IRS to Provide Top Quality Service," *Advances in Taxation*, volume 14, (2002), pp. 137-158.

P. Harmelink and W. VanDenburgh, "An Analysis of the Treasury's First Proposal for Tax Simplification," *Tax Notes*, June 17, 2002, pp. 1824-1828.

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W. VanDenburgh and P. Harmelink, "Interim Tactics in Transfer Tax Planning," *Taxes*, January 2001, pp. 43-48. Also reprinted in *CCH Financial and Estate Planning*, January 2001, pp. 27,017-27,021.

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P. Harmelink and P. Copeland, "Sale of Personal Residence after TRA97," *Journal of Taxation of Investments*, Spring 1998, pp. 224-233.

- P. Copeland, P. Harmelink, W. VanDenburgh, "Planning Pointers for New Inflation-Indexed Bonds," *Taxation for Accountants*, September 1997, pp. 124-130. Also reprinted in *Taxation for Lawyers*, November/December 1997, pp. 132-138, and *Tax Ideas*, October 15, 1997, pp. 2401-2413.
- P. Harmelink, P. Copeland, and J. Speyrer, "Indexing Federal Tax Provisions: An Analysis of Unresolved Issues," *Tax Analysts Tax Notes*, vol. 73, no. 6, (November 11, 1996), pp. 723-730.
- P. Harmelink, J. Hasselback, and T. Porcano, "The Effects of AACSB Standards on the Hiring and Tenuring of Tax Faculty," *Advances in Taxation*, vol. 8, (1996), pp. 63-80.
- P. Copeland and P. Harmelink, "Using Taxpayer Perceptions of Fairness to Redesign the Federal Income Tax Structure," *Advances in Taxation*, vol. 7, (1995), pp. 43-72.
- P. Harmelink and J. Speyrer, "The Social Security System: Rates of Return on Contributions and the Fairness of Benefits," *The Cato Journal*, vol. 14, no. 1, Spring/Summer, 1994, pp. 37-54.
- P. Harmelink and P. Copeland, "'Hidden Taxes' Through Phaseouts and Floors: Assessment and Policy Implications," *Tax Analysts Tax Notes*, January 4, 1993, pp. 77-85.
- P. Harmelink and J. Speyrer, "An Evaluation of Alternative Methods of Taxing Social Security Benefits," *Journal of Post Keynesian Economics*, Fall 1992, pp. 3-30.
- P. Harmelink and P. Copeland, "The Complex Interplay of Tax Rate Provisions after the RRA of 1990 and Tax Planning Considerations," *Taxes*, March 1991, pp. 181-191.
- P. Harmelink, "Marital Status Tax Discrimination after Tax Reform: Proposals to Resolve the Penalty/Bonus Issues," *Willamette Law Review*, Summer 1990, pp. 593-633.
- P. Harmelink and P. Copeland, "Selecting the Reporting Method to Minimize the Tax on Unearned Dependent Income," *Taxes*, February 1990, pp. 125-132.
- P. Harmelink, "Taxation of Social Security Benefits: Analysis and Policy Recommendations," *Tax Analysts Tax Notes*, March 1989, pp. 1363-1369.
- P. Harmelink and P. Copeland, "Tax Planning for Personal Property Depreciation Conventions," *Taxes*, February 1989, pp. 95-106.
- P. Harmelink and P. Copeland, "Recordkeeping Complexities for the Individual Taxpayer," *Tax Ideas*, February 1989, pp. 11471-11484; revised and reprinted in *Tax Ideas*, July 1990.
- P. Harmelink and C. J. Howe, "The Alternative Minimum Tax and Planning Opportunities for Oil and Gas Corporations," *Oil & Gas Tax Quarterly*, March 1988, pp. 353-370.

- P. Harmelink and P. Copeland, "Capital and Section 1231 Asset Transactions: Status and Planning Opportunities Under the New Law," *Taxes*, March 1987, pp. 176-184.
- P. Copeland and P. Harmelink, "Coping with the 1986 Home Office Deduction Reform," *Tax Ideas*, April 1987, pp. 11459-11465.
- P. Harmelink and P. Copeland, "Section 1231 Transaction Planning: The Impact of the Tax Reform Act of 1984," *Taxes*, July 1985, pp. 489-495.
- P. Harmelink and D. Pearl, "Minor in Accounting Programs: A Survey of Current Status and Attitudes," *Journal of Business Education*, April 1985, pp. 269-275.
- P. Harmelink and N. Shurtz, "Sale-Leaseback Transactions Involving Real Estate: A Proposal for Defined Tax Rules," revised and reprinted from the *University of Southern California Law Review* in *The Monthly Digest of Tax Articles*, July 1983, pp. 35-55.
- D. Vignes and P. Harmelink, "Planning Opportunities for the Closely-Held Corporation in Section 337 Liquidations," *Tax Ideas*, June 1983, pp. 15771-15780.
- P. Harmelink (Co-author of Committee Report), "Demand for Tax Faculty Members--A Static or Changing Need?" *The Journal of the American Taxation Association*, Spring 1983, pp. 52-55.
- P. Harmelink and N. Shurtz, "Sale-Leaseback Transactions Involving Real Estate: A Proposal for Defined Tax Rules," *University of Southern California Law Review*, vol. 55, (1982) pp. 833-894.
- P. Harmelink and W. Krause, "Tax Neutrality Toward Marital Status: Analysis and Proposals," *University of Kansas Law Review*, Fall 1981, pp. 51-73.
- P. Harmelink and D. Vignes, "Tax Aspects of Baseball Player Contracts and Planning Opportunities," *Taxes*, August 1981, pp. 535-546.
- N. Shurtz and P. Harmelink, "Trust-Leasebacks after *Quinlivan*," *California Western Law Review*, Volume 16 (1980), pp. 1-15.
- P. Harmelink and N. Shurtz, "Nontaxable Exchange Treatment in the Sale-Leaseback of Real Estate," *Real Estate Law Journal*, Spring 1980, pp. 307-322.
- P. Harmelink and R. Capettini, "Income Tax Consequences in Leasing," *The CPA Journal*, March 1979, pp. 29-34.
- R. Capettini and P. Harmelink, "The Effects of Alternative Assumptions on Leveraged Lease Rates of Return," *The Tax Adviser*, September 1978, pp. 522-528.

- P. Harmelink and P. Kintzele, "A Reconsideration of the Mandatory Continuing Education Requirement for CPAs," *The Ohio CPA*, Summer 1978, pp. 1, 73-74.
- P. Harmelink and G. F. Streuling, "Tax Topics on the CPA Exam: An Update," *Taxes*, June 1978, pp. 342-346.
- P. Harmelink and N. Shurtz, "Estate and Gift Tax Changes Under the Tax Reform Act of 1976," *The National Public Accountant*, April 1978, pp. 16-23.
- P. Harmelink and W. Krause, "Reduction of Tax Discrimination Based on Filing Status: A Proposal," *Taxes*, November 1977, pp. 760-767.
- P. Harmelink and N. Shurtz, "Tax Effects in Divorce Planning," *The CPA Journal*, October 1977, pp. 27-32.
- P. Harmelink, "Commercial Bank Tax Burden and Financial Statement Disclosure," *Bank Administration*, September 1977, pp. 25-27.
- P. Harmelink and P. Kintzele, "Proposals for Dealing with Inflation Accounting," *Public Utilities Fortnightly*, August 4, 1977, pp. 21-24.
- P. Harmelink, "Zero-Base Budgeting," *North Carolina Review of Business and Economics*, July 1977, pp. 3-5.
- P. Harmelink and N. Shurtz, "*Ernst & Ernst v. Hochfelder*: Analysis and Implications," revised and reprinted for *Accountants Digest*, March 1977, pp. 129-133.
- P. Harmelink and N. Shurtz, "How to Control the Tax Consequences of Payments in Divorces and Legal Separations," *Taxation for Accountants*, February 1977, pp. 112-116.
- P. Harmelink and N. Shurtz, "Jeopardy and Termination Assessments: The *Laing* Case and the Tax Reform Act of 1976," *The Tax Adviser*, December 1976, pp. 707-715.
- P. Harmelink and N. Shurtz, "*Ernst & Ernst v. Hochfelder*: Analysis and Implications," *The Ohio CPA*, Autumn 1976, pp. 101-105.
- P. Harmelink and P. Kintzele, "An Analysis of Price-Level Adjustments for Regulated Industries." *The National Public Accountant*, October 1976, pp. 10-16.
- P. Harmelink and W. Krause, "Tax Inequities Deriving from Household Status," *Akron Business and Economic Review*, Fall 1976, pp. 52-56.
- P. Harmelink, "Some Facts on the Public Utility Income Tax Burden," *Public Utilities Fortnightly*, August 26, 1976, pp. 15-18.

P. Harmelink and W. Krause, "Multinational Enterprise and Economic Responsibility," *Survey of Business*, March/April 1976, pp. 22-24.

P. Harmelink and N. Shurtz, "Deductions for Home Office: Current Proposals and Recommendations," *Taxes*, August 1976, pp. 517-525.

P. Harmelink and P. Kintzele, "An Analysis of the Effects of Price-Level Adjustments on Railroad Company Financial Statements," *Logistics and Transportation Review*, vol. 12, (1976) no. 1, pp. 59-67.

P. Harmelink and I. Posey, "A New Approach to Aid in Calculating Earnings Per Share," *The Woman CPA*, January 1976, pp. 8-11.

P. Harmelink and W. Krause, "Tax Treatment of Household Units: Comparative Procedures and Alternatives," *Bulletin for International Fiscal Documentation*, (The Netherlands), September 1975, pp. 370-376.

P. Harmelink and P. Kintzele, "A Study of the Effects of Price-Level Adjustments on Income of Property-Liability Insurance Companies," *CPCU Annals*, September 1975, pp. 162-166.

P. Harmelink and N. Shurtz, "Child Care Expenses: Current Status and Alternatives," *Taxes*, August 1975, pp. 479-484.

P. Harmelink and W. Krause, "Indexing and Adjustment for Inflation," *North Carolina Review of Business and Economics*, April 1975, pp. 7-11.

P. Harmelink and P. Kintzele, "Price-Level Adjustments on Electric Utility Statements," *Public Utilities Fortnightly*, February 13, 1975, pp. 30-33.

P. Harmelink, "Prediction of Best's General Policyholder's Ratings," *Journal of Risk and Insurance*, December 1974, pp. 621-632.

B. Fisher and P. Harmelink, "Unfair Income Tax Discrimination: A Specific Case," *Tennessee Bar Journal*, November 1973, pp. 14-18.

P. Harmelink and W. Krause, "Disparate Tax Treatment," *Taxes*, August 1973, pp. 494-497.

P. Harmelink and W. Krause, "Reduction of Tax Inequity to Renters of Dwellings: A Recommendation," *Taxes*, April 1973, pp. 204-210.

P. Harmelink, "An Empirical Examination of the Predictive Ability of Alternate Sets of Insurance Company Accounting Data," *Journal of Accounting Research*, Spring 1973, pp. 146-158.

C. OTHER PUBLICATIONS

PROCEEDINGS AND OTHER PUBLICATIONS

L. Betancourt, W. VanDenburgh, and P. Harmelink, "Advice to Clients in Uncertain Markets," *Journal of Accountancy*, September 2010, p. 18.

P. Harmelink, "Evaluation of Faculty Members," (Chair), Southwest American Accounting Association (SWAAA) Annual Meeting, Accounting Programs Leadership Group (APLG) session, Austin, Texas, March 26, 2004.

P. Harmelink and W. VanDenburgh, "A Call for Individual Tax Simplification," *The CPA Journal*, September 2002, pp. 60-61.

P. Harmelink, Book Review, *Journal of American Taxation Association*, Fall 2000, pp. 108-109

W. VanDenburgh and P. Harmelink, "Interim Tactics in Transfer Tax Planning," reprinted from *Taxes in CCH Financial and Estate Planning*, January 2001, pp. 27,017-27,021.

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P. Copeland and P. Harmelink, "Taxpayer Opinions on the Earned Income Tax Credit," *NTA (National Tax Association) Forum*, Spring/Summer 1994, p. 5.

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P. Harmelink and P. Copeland, "Phase-outs, Floors, and Caps," *Management Accounting*, December 1992, p. 14.

- P. Harmelink and J. Speyrer, "Social Security Tax Changes for the Self-Employed: Equity Concerns," *Tax Analysts Tax Notes*, February 26, 1990, pp. 1063-1065.
- P. Harmelink, "Tax Savings Opportunities for the Organist," *The American Organist*, March 1989, p. 18.
- P. Harmelink, Review of PHINet Software, *Journal of the American Taxation Association*, Fall 1988, pp. 104-105.
- P. Harmelink, "Don't be Misled on Charitable Contribution Deductions," (Letters to the Editor) *The Church Herald*, January 2, 1987, p. 21.
- P. Harmelink and D. Pearl, "A Report on a Survey of Attitudes Toward Minor in Accounting Programs," *Collected Papers of the American Accounting Association's Southeastern Regional Meeting*, April 1985, pp. 74-77.
- P. Harmelink, "Capsule Commentaries and New Publications," *The Journal of the American Taxation Association*, Fall 1984, pp. 89-92.
- P. Harmelink, "Capsule Commentaries and New Publications," *The Journal of the American Taxation Association*, Spring 1984, pp. 99-101.
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- P. Harmelink, "Capsule Commentaries and New Publications," *The Journal of the American Taxation Association*, Summer 1982, pp. 41-43.
- P. Harmelink, "Capsule Commentaries and New Publications," *The Journal of the American Taxation Association*, Winter 1982, pp. 41-43.
- P. Harmelink, Book Review, *The Accounting Review*, January 1979, pp. 263-264.
- P. Harmelink and P. Kintzele, "An Empirical Examination of Price-Level Adjustments for Regulated Industries," *Collected Papers of the American Accounting Association's Annual Meeting*, 1976, pp. 165-175.
- P. Harmelink and P. Kintzele, "Current Accounting Developments and Their Effect on Legally Regulated Industries," in *Readings in the Legal Environment of Business*, O. Lee Reed, Jr., Editor, (Athens, Georgia: A SERBLA Publication), 1976, pp. 42-58.

P. Harmelink and P. Kintzele, "Clarifying Wide Range of Common Ground," (Letters), *Financial Analysts Journal*, September 1975, pp. 11, 75.

6. HONORS, AWARDS, etc.

- 2001 Outstanding Service Award, American Taxation Association
- Selected by alumni as a "Favorite Professor," University of New Orleans, 1998
- University of New Orleans Department Chairman of the Year, 1997 (selected from among 35 chairpersons on campus)
- Ernst & Young Professor of Accounting, 1995-
- Society of Louisiana CPAs 1993 Outstanding Educator Award (in recognition of contributions in the areas of teaching, research, and service) (re-named LCPA Lifetime Achievement in Accounting Education Award)
- Research Professor of Accounting, University of New Orleans, 1988-
- Departmental Nominee for Teaching Awards, University of New Orleans, 1986 and 1987
- Winner of Amoco Foundation University-wide Undergraduate Teaching Award, University of New Orleans, 1987
- Runner-up for Outstanding Professor by Beta Gamma Sigma students, University of New Orleans, 1987
- Intergovernmental Personnel Act Assignment, Internal Revenue Service, Washington, D.C., Summer 1984
- Teaching Award, Beta Gamma Sigma, University of Cincinnati, 1978
- Research Fellow, University of Tennessee, 1975-76
- Arthur Andersen & Co. Faculty Residency, Chicago, Summer 1974
- Ernst & Ernst Doctoral Dissertation Award, 1971-72
- W. A. Paton Scholarship, University of Michigan, 1966-67
- Marble Collegiate Scholarship, Hope College, 1965-66
- Hope College Scholarship, 1962-65
- Beta Alpha Psi (Accounting)
- Beta Gamma Sigma (Business Administration)
- Omicron Delta Epsilon (Economics)
- Phi Kappa Phi (Honorary Fraternity University-Wide)

10. OTHER PROFESSIONAL ACCOMPLISHMENTS

D. ACADEMIC SERVICE

a. On-campus

University of New Orleans:

- Member, CBA Dean Search Committee, 2012-13
- Member, University Budget Committee, 2011-12
- Chair, CBA Dean Search Committee, 2003-04
- Chairman, Department of Accounting, 1990-present
- CBA Strategic Planning Committee, 1993-present
- Departmental Fund-Raising Committee, co-chair, 1990-present
- Recruiting Committee, chair, 1990-present
- Graduate Studies Committee, 1990-present
- Business Accreditation Steering Committee, co-chair, 2010-present
- Accounting Accreditation Steering Committee, co-chair, 1990-present
- CPA Results Committee, 1990-present
- Journals List Review Committee, 1990-present
- Energy Accounting and Technology Conference Board of Directors, 1990-present
- University Research Council, 1987-92, 1995-98, 2006-09
- Search Committee for Vice-Chancellor for Research, 1993
- SACS Accreditation Graduate Programs Committee, 1992-93
- College of Business Research Committee, 1989-94
- Strategic Planning Committee (College), 1989-90
- Advisory Committee to Departmental Chairman, 1980-85, 1986-88, 1988-90
- Advisory Committee to Dean, 1988-89, 1989-90
- University Hearings Committee, 1989-90
- University Faculty Honors Committee, 1983-88
- University Graduate Council, 1983-87
- University Senate, 1986-87
- University Subcommittee to Determine Graduate Faculty Membership (Chairman)
- University Committee on Admissions Policy
- Search Committee (for Departmental Chairman)
- Promotion and Tenure Committee (Chairman)
- Graduate Studies Committee
- Goals Committee (Chairman)
- Accreditation Material Preparation
- Recruiting Committee
- Doctoral Committee (Chairman)
- Academic Planning Committee (Department)

University of Cincinnati:

- Chairman, M.S. in Taxation Program Committee
- MBA Advisor
- Advisory Committee on Graduate Programs, College of Business

University of Tennessee:

- Library Committee (College)
- Beta Gamma Sigma Sub-committees
- MBA Committee and Sub-committees
- Recruitment Services (Search Committee, etc.)
- Improvement of Learning and Teaching Committee
- Accounting Curriculum Committees (including Chairman)

b. Off-Campus

PROFESSIONAL ORGANIZATION ACTIVITIES (NATIONAL LEVEL)

American Accounting Association (AAA):

- Professional Examinations Committee, 1997-98
- By-laws Committee, 1989-90
- Notable Contributions Nominating Committee, 1988-89
- Notable Contributions to Literature Screening Committee, 1985-87
- Chairman, AAA Fellowship Committee, 1983-84
- Editorial Review Board, *The Accounting Review*, 1982-85
- Fellowship Committee, 1982-83
- Subcommittee on Education Research Strategy, 1978-79
- Committee on Accounting Education, 1978-81
- Membership Committee, 1975-76

American Taxation Association (ATA):

- ATA Graduate Curriculum Committee, 2007-08
- ATA Complexity Reduction Committee, 2006-07, 2007-08
- ATA Graduate Tax Education Committee, 2006-07
- ATA Complexity Reduction Committee, 2004-05
- ATA Complexity Reduction Committee, 2004-05
- ATA Complexity Reduction Committee, 2003-04
- ATA Internships, 2002-03
- ATA Midyear Meeting Committee (New Orleans), 2001-02
- Accreditation and Curriculum Issues Committee, 2000-01
- Accreditation and Curriculum Issues Committee, 1999-2000

- Graduate Tax Education Committee, 1997-98, 1998-99
- Curriculum and Accreditation Committee, 1996-97
- ATA Midyear Meeting Committee, 1995-96
- ATA Board of Trustees, 1994-96, 1991-92, 1987-88
- Accreditation Committee, 1992-93, 1993-94
- Nominations Committee, 1990-91
- Family Tax Planning Policy Subcommittee, 1989-90
- Committee on Tax Policy and Relations with the IRS, 1988-89
- Journal of American Taxation Association* Advisory Committee, 1986-87
- Chairman, Tax Manuscripts Awards Committee, 1985-86
- Tax Manuscripts Awards Committee, 1984-85
- Associate Editor, *The Journal of the ATA*, 1981-84
- Editorial Advisory Board of *The Journal of the ATA*, 1978-81
- Tax Case Development Committee, 1978-79
- Publications Committee, 1977-78

Accounting Administrators Programs Group (AAPG):

- Southwest Regional Liaison, 2003-04
- Accreditation Committee, 2000-01
- Nominations Committee, 1992-93
- Administrative Services Committee, 1991-92

American Assembly of Collegiate Schools of Business (AACSB): AACSB and Accreditation

- Appointed for a 3 year term to the AACSB Accounting Accreditation Committee, 2007-10
- Participation in many ACCSB accreditation seminars, St. Louis, Dallas, and Nashville, 1990-present
- Preparation of 1992 two-year accounting accreditation report; assistance in preparation of earlier reports
- Service on 13 AACSB accreditation visitation teams, as Chair, Accounting, University of North Carolina-Greensboro, 2001-02; Wichita State University, 2007-08; Bowling Green University, 2008-09; Illinois State University, 2010-12; Auburn University, 2010-12; Old Dominion University, 2011-13; and as advisor for Howard University, 1998-99; Miami University (Ohio), 2000-2001; St. John's University (New York), 2003-04; Rider University, 2006-07; University of Denver, 2009-10; University of Nebraska-Omaha, 2011-13; Central Michigan University, 2013-15.
- Service on three 6th year AACSB review teams: Towson State University, 2008-09, 2009-10; University of Virginia, 2009-10; Bowling Green State University, 2009-10.
- Participated in evaluating the Business and Accounting programs at Cleveland State University, 2001, and at Dubai University College in Dubai, the United Arab Emirates, March 2002
- Presented a session at AACSB meeting in Dallas, September 1998, "The Use of Advisory Councils," (P. Harmelink, G. Hosch, J. C. Lambert, J. Razek)

- Presented a session at AACSB meeting in Minneapolis, September 1999, "How to Determine Professional/Academic Qualifications," (P. Harmelink, Nini Yang)
- Participation in at least 15 ACCSB accreditation seminars, St. Louis, Dallas, Nashville, San Diego, Phoenix, 1990-2013

Federation of Schools of Accountancy (FSA):

- Accreditation Committee, 1993-94, 1995, 1997, 1998-99, 1999-2000, 2000-01
- Membership Standards Committee, 1996
- Bylaws Committee, 1998

National Tax Association:

- Federal Taxation and Finance Committee, 1996-98

E. Other Service:

- Editorial Board and ad hoc reviewer, *The ATA Journal of Legal Tax Research*, 2002-
- Editorial Board, *Accounting Perspectives*, 1995-2006
- Editorial Board and ad hoc reviewer, *Advances in Taxation*, 1993-present
- Contributing Editor, *Tax Ideas*, Prentice-Hall, 1989
- Editorial Board, *The Accounting Review*, 1982-85
- Associate Editor, *The Journal of the American Taxation Association*, 1981-84
- Editorial Advisory Board of *The Journal of the ATA*, 1978-81
- Editorial Advisory Board, *Federal Tax Course*, Prentice-Hall, 1978-84
- Ad hoc reviewer: *Journal of the ATA*
Public Finance Review (formerly *Public Finance Quarterly*)
Georgia Journal of Accounting
The Ohio CPA

Louisiana Board of Regents:

- Performance/Incentive Funding Task Force, 1999