

# Pamela C. Smith, Ph.D.

Professor

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## EDUCATION

- 2001 *Virginia Tech*, Blacksburg, VA  
Ph.D. in Business Administration (Accounting)
- 1993 *Virginia Tech*, Blacksburg, VA  
Master of Accountancy (Taxation)
- 1992 *The University of Virginia*, Charlottesville, VA  
B.S. Commerce (Accounting)

## ADMINISTRATIVE APPOINTMENTS

*The University of Texas at San Antonio, College of Business.*

**Associate Dean of Administration and Faculty** (September 2019 – present)

**Associate Dean of Graduate Studies** (January 1, 2016 – September 2019)

## ACADEMIC APPOINTMENTS

- 2001 – Present **The University of Texas at San Antonio**  
Professor (2012- present)  
Associate Professor (2007 – 2012)  
Assistant Professor (2001 – 2007)
- 1997-2001 **Virginia Tech**  
Research Assistant and Instructor

## PROFESSIONAL EXPERIENCE

- 1993-1997 Arthur Andersen LLP, Washington, DC  
Experienced Tax Senior

## PROFESSIONAL AFFILIATIONS

- American Accounting Association
- Government and Nonprofit Section
  - Public Interest Section
  - Diversity Section
- American Taxation Association  
The PhD Project  
National Association of Black Accountants

## AWARDS, HONORS AND RECOGNITION

- Invited Commencement speaker for the MS Business graduate degree ceremony (May 2019)
- UTSA VPR Seed Grant - Internal Research Award (INTRA) Grant (\$5,000) (2015-2016)
- College of Business Teaching Honor Roll – High Honors (Spring 2015)

- College of Business Dean's Distinguished Fellow (2012 – 2014)
- Who's Who Among America's Executives and Professionals (2010)
- UTSA College of Business *Dean's Excellence Award in Community Service* (Spring 2010)
- Dayton Schrader Scholar in Accounting (2008-2009)
- UTSA College of Business *Endowed 1969 Commemorative Faculty Award for Overall Faculty Excellence* (Spring 2008)
- UTSA College of Business Competitive Summer Research Grant (2011, 2008, 2007, 2006, 2005)
- Nominated for UTSA College of Business Outstanding Service Award (Spring 2008)
- Recipient of competitive *University Faculty Research Award* (2007-2008)
- Nominated for UTSA College of Business Outstanding Research Award (Spring 2007)
- UTSA Registered Student Organization Council (RSO) Faculty Advisor Recognition (Spring 2004)
- UTSA Honors Alliance Outstanding Faculty Recognition (Spring 2003)
- Who's Who Among America's Teachers
- American Accounting Association New Faculty Consortium (2002)

## RESEARCH ACTIVITY

### *Refereed Publications*

Campbell, L., Martin, K. and P.C. Smith. 2019. Defining 'Reasonable Compensation' under the Tax Code. *The CPA Journal*, 89 (10): 16-21.

Forgione, D.A., Liu, H., Smith, P.C. and H. Liu. 2018. Publication Outlets for Healthcare Financial Research: A Study of Journal Quality Perceptions. *Financial Accountability & Management*, 34: 288-305. (AJG Level 3) <https://doi.org/10.1111/faam.12157>

Noe, K., Forgione, D., and P.C. Smith. 2017. Earnings Management in Non-Public Companies: the Case of For-Profit Hospice Organizations. *Journal of Public Budgeting, Accounting & Financial Management*, 29 (1): 1-19. (AJG Level 2)

Campbell, L., Smith, P.C. and V. Willis. 2015. Muddling Parity of an Energy Efficient Incentive – Through the Lens of 'Change in Accounting Method'. *The ATA Journal of Legal Tax Research*, 13 (2): 82-94. (AJG Level 1)

Campbell, L. and P.C. Smith. 2015. Keeping an Eye on Lady Luck. *Strategic Finance*, 97 (4): 12-14.

Campbell, L., Jones, L., and P.C. Smith. 2014. An Exegesis of the IRC § 107 Housing Exclusion. *The ATA Journal of Legal Tax Research*, 12 (2): 16-33. (AJG Level 1)

Smith, P.C. and K. Noe. 2014. Is the Community Health Needs Assessment Replacing the Certificate of Need? *Journal of Health Care Finance*, June/July. Available at: [www.healthfinancejournal.com](http://www.healthfinancejournal.com)

Hostetler, J.M., Campbell, L, and P.C. Smith. 2013. Traversing the Regulatory Maze of Charity Care: The Institutional Method and IRC § 501(r). *The ATA Journal of Legal Tax Research*, 11 (2): 68-85. (AJG Level 1)

McDowell, E., Li, W. and P.C. Smith. 2013. An Experimental Examination of U.S. Individual Donors' Information Needs and Use. *Financial Accountability & Management*, 29 (3): 327-347. (AJG Level 3)

Lopez, D., K. Rich, and P.C. Smith. 2013. Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations. *Journal of Public Budgeting, Accounting & Financial Management*, 25 (1): 41-68. (AJG Level 2)

Jones, C., K. Kitching, A. Roberts, and P.C. Smith. 2013. The Spend-Save Decision: An Analysis of How Charities Respond to Revenue Changes. *Accounting Horizons*, 27 (1): 75-89. (AJG Level 3)

Kitching, K.A., A. Roberts, and P.C. Smith. 2012. Nonprofit Resource Allocation Decisions: A Study of Marginal versus Average Spending. *Journal of Government and Nonprofit Accounting*, 1 (1): A1-A19.

Noe, K. and P.C. Smith. 2012. Quality Measures for the U.S. Hospice System. *Ageing International*, 37(2): 165-180.

Noe, K., P.C. Smith, and M.Z. Younis. 2012. Calls for Reform to the U.S. Hospice System. *Ageing International*, 37 (2): 228-237.

Stewart, L.J. and P.C. Smith. 2012. 2008 Auction Rate Securities Market Collapse and US Nonprofit Health Systems. *Qualitative Research in Financial Markets*, 4 (1): 68-83.

Smith, P.C. and K. Noe. 2012. New Requirements for Hospitals to Maintain Tax-Exempt Status. *Journal of Health Care Finance*, 38 (3): 16-21.

Edmond, T., K. Raghavan, and P.C. Smith. 2011. Cross-Sector Collaborations – Strategies for Nonprofit Organizations to Effectively Partner with For-Profit Organizations. *Journal of Business and Accounting*, 4 (1): 24-36.

Barhem, B., H. Younies, J. Pounder, and P.C. Smith. 2011. Ranking the Future Global Manager Characteristics and Knowledge Requirements According to UAE Business Managers' Opinions. *Education, Business and Society: Contemporary Middle Eastern Issues*, 4 (3): 229-247.

Barhem, B., Younies, H., Younis, M.Z., and P.C. Smith. 2011. A Study of Health Care Employees' Opinions about Stress Patterns in the United Arab Emirates. *The International Journal of Organization Theory and Behavior*, 14 (1) 38-57.

Younis, M.Z., Jaber, S., Smith, P.C., Al-Hajeri, M., and M. Hartmann. 2011. Cost-Volume Profit Analysis and Expected Benefit of Health Services— A Case Study of Cardiac Catheter Services. *Journal of Health Care Finance*, 37 (3): 87-100.

Stewart, L.J. and P.C. Smith. 2011. An Examination of Contemporary Financing Practices and the Global Financial Crisis on Nonprofit Multi-Hospital Health Systems. *Journal of Health Care Finance*, 37 (3): 1-24.

Lucas, R. and P.C. Smith. 2011. Taxes and the 'Green' Energy Movement – Analysis of Code Section 179D. *Oil, Gas & Energy Quarterly*, 59 (3): 459-468.

Lien, D. and P.C. Smith. 2010. An Income Tax Withholding Model – Pervasiveness of Overpayment. *Journal of Public Budgeting, Accounting & Financial Management*, 22 (3): 325-342. (AJG Level 2)

Groff, J., Smith, P.C. and T. Edmond. 2010. Public K-12 Education as an Industrial Process – The School

as a Factory. *Journal of Public Budgeting, Accounting, & Financial Management*, 22 (3): 543-559. (AJG Level 2)

Younies, H., B. Barhem, and P.C. Smith. 2010. Perceptions of Continuing Medical Education, Professional Development, and Organizational Support in the United Arab Emirates. *The Journal of Continuing Education in the Health Professions*, 30 (4): 251-256.

Younis, M.Z., Jaber, S., Smith, P.C., Hartmann, M. and M. Bongyu. 2010. The Determinants of Hospital Cost: a Cost-Volume-Profit Analysis of Health Services in the Occupied Territories – Palestine. *International Journal of Pharmacy Practice*, 18 (3): 167-173.

Hasan, H., Smith, P.C., and M.Z. Younis. 2010. Estimated Cost Savings of the New Paz Petroleum Agreement with the Palestinian Authority. *Oil, Gas, & Energy Quarterly*, 58 (4): 587-597.

Bonner, F.A., P.C. Smith, A. F. Marbley, L.I. Neal, and L. Bailey. 2010. African American Female Administrators in Academe: Transgressing Multiple Marginality and the Dilemma of Self-Definition. In R. G. Johnson, III & L.G.A. Harris (Eds.) *Women of Color: Taking Their Rightful Place in Leadership*, Birkdale Publishers; San Diego, CA.

Smith, P.C. and T. Edmond. 2009. An Examination of Governance Models within the Nonprofit Sector. *Journal of Business and Accounting*, 2 (1): 57-67.

Smith, P.C. and D. Shaver. 2009. Transparency, Compliance, and Filing Burden – Principles for the Revised Form 990. *The ATA Journal of Legal Tax Research*, 7(1): 133-151. (AJG Level 1)

Smith, P.C. and D. Forgione. 2009. The Development of Certificate of Need Legislation. *Journal of Health Care Finance*, 36 (2): 35-44.

Wright, L., T. Clancy and P.C. Smith. 2009. Unraveling the New Form 990 – Implications for Hospitals. *Journal of Health Care Finance*, 35 (4): 84-93.

Smith, P.C., K. McTier, and K. Richmond. 2009. Nonprofit Employee's Machiavellian Propensities. *Financial Accountability & Management*, 25 (3): 335-352. . (AJG Level 3)

McDowell, E. and P.C. Smith. 2009. Examining Tax Strategy Patents – An Analysis of Reform Measures. *The ATA Journal of Legal Tax Research* 7(1): 16-32. (AJG Level 1)

Smith, P.C. and D. Forgione. 2007. Global Outsourcing of Healthcare: A Medical Tourism Decision Model. *Journal of Information Technology Case and Application Research* 9 (3): 19-30.

Forgione, D. and P.C. Smith. 2007. Medical Tourism and Its Impact on the US Healthcare System. *Journal of Health Care Finance* 34 (1): 27-35.

Richmond, K.A. and P.C. Smith. 2007. Calls for Greater Accountability within the U.S. Nonprofit Sector. *Academy of Accounting and Financial Studies Journal* 11 (2): 75-87.

Smith, P.C. and A.D. Crabtree. 2006. The Evolution of Charity Care within the Healthcare Industry. *The ATA Journal of Legal Tax Research* 4: 101- 116. (AJG Level 1)

Smith, P.C. 2006. An Evaluation of Charity Care for Tax-Exempt Nonprofit Hospitals Engaging in Joint Ventures. *Journal of Health Care Finance* 33 (1): 40-53.

Richmond, K.A. and P.C. Smith. 2005. Machiavellian Tendencies of Nonprofit Healthcare Employees. *Journal of Health Care Finance*. 32 (2): 19-31.

Smith, P.C. 2005. An Examination of the Financial Structure of Not-for-Profit and For-Profit Hospitals Engaging in Joint Ventures: is Tax-Exempt Status in Jeopardy? *Research in Healthcare Financial Management*, 10 (1): 41-58.

Smith, P.C. 2005. The Need for Strategic Tax Planning Among Nonprofit Hospitals. *Journal of Health Care Finance* 31 (4): 31-39.

Smith, P.C. 2005. The Need for UBI Expense Allocation Methods for Tax-Exempt Organizations. *Taxes-The Tax Magazine* 83 (June): 39-44.

Reprint – *Tax-Exempt Advisor* (March 13, 2006)

Richmond, K.A. and P.C. Smith. 2004. Ethical Dilemmas in the Nonprofit Sector – The Need for Analysis of Employee Ethical Behavior. *Journal for Nonprofit Management* 8 (1): 26-36.

Smith, P.C. 2004. An Empirical Investigation of For-Profit and Tax-Exempt Nonprofit Hospitals Engaged in Joint Ventures. *Health Care Management Review* 29 (4): 284-290.

Smith, P.C. 2004. The Joint Venture Saga in the Nonprofit Hospital Sector. *Taxes-The Tax Magazine*. 82 (September): 45-50.

Smith, P.C. 2003. The Establishment of a Bright-Line Test for Gifts of Appreciated Property. *Taxes-The Tax Magazine* 81 (September): 47-55.

Seago, W.E. and P.C. Smith. 2002. Changes in Accounting Methods Theories: Lifetime Income, Change in Character, and Peace of Mind. *The Journal of Taxation* (December): 339-346.

#### **Other Publications (Non-refereed Publications)**

Smith, P.C. 2015. Is Your Bonus Reasonable Compensation? *San Antonio Medicine* (a publication of the Bexar County Medical Society), 68 (8): 21.

Smith, P.C. 2015. Telemedicine Legislation May Gain Momentum. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 68(4): 35-36.

Smith, P.C. 2014. Quality and Your Bottom Line. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 67(8): 27.

Smith, P.C. 2014. 2014- The Year of “Relief” for Many Employers. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 67(4): 40.

Smith, P.C. 2013. Brief Year End Tax-Strategy – 2013 Depreciation. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 66 (11): 40.

Smith, P.C. 2013. Is a Concierge Practice Right for You? *San Antonio Medicine* (a publication of the Bexar County Medical Society), 66(9):38

Smith, P.C. 2013. Some Employers Must Disclose Health Coverage Costs on W-2s. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 66(1): 32.

Smith, P.C. 2012. Vanishing Tax Deductions for 2012. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 65(7): 38.

Smith, P.C. 2012. Tax Benefits of Hiring Qualified Veterans. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 65(4): 34.

Smith, P.C. 2012. Tax Exempt Hospitals Must Conduct Community Health Needs Assessments. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 65(1):23

Smith, P.C. 2011. The IRS is Keeping Up with Accountable Care Organizations. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 64 (8): 42.

Smith, P.C. 2011. Is Your Compensation Open to Public Review? *San Antonio Medicine* (a publication of the Bexar County Medical Society), 64 (4): 34.

Smith, P.C. 2010. Hospitals Beware – New Filing Requirements to Maintain Tax-Exempt Status. *San Antonio Medicine* (a publication of the Bexar County Medical Society), 63 (12): 22-23.

Published Dissertation Abstract: Smith, P.C. 2002. An Empirical Investigation of Joint Ventures between For-Profit and Tax-Exempt Nonprofit Hospitals. *The Journal of the American Taxation Association*, 24 (Spring): 73.

***WORKING PAPERS AND WORK IN PROGRESS (in alphabetical order by author)***

Campbell, L. and P.C. Smith. “Uncertain Tax Positions – FIN 48 and the Need for Transparency”.

Campbell, L. and P.C. Smith. “Reasonable Compensation – Subjectivity or a Bright-Line Test”. Target Journal: *Financial Accountability & Management*.

Lambo, M. and P.C. Smith. “Impact of New Accounting Standards on Accounting Choices in Nonprofit Hospitals”. Target journal: *Journal of Accounting and Public Policy*. (AJG Level 3)

Lambo, M., Lien, D. and P.C. Smith. “Optimal Threshold of Charity Care and Bad Debt – Keeping Tax Exempt Status”. Under Review - *National Tax Journal*.

McDowell, E., Smith, O. and P.C. Smith. “The Application of Balanced Scorecard in Nonprofit and Government Entities”. Target journal: *Financial Accountability & Management*. (AJG Level 3)

Smith, P.C., S. Ross and P. Gee. “An Exploration of Nonprofit Hospital Executive Compensation”.

## **PROCEEDINGS/CONFERENCE PRESENTATIONS**

Lamboy, M., Lien, D. and P.C. Smith. "Charity Care and Bad Debt Reporting by Nonprofit Hospitals: Examination of Charity Care Thresholds for Tax-Exemption".

- *AAA Annual Meeting* (August 2019)

Forgione, D.A., Liu, H., Smith, P.C. and H. Liu. "Publication Outlets for Healthcare Financial Research: A Study of Journal Quality Perceptions".

- *AAA Government and Nonprofit Mid-Year Meeting* (March 2017)

Lamboy, M., Lien, D. and P.C. Smith. "Optimal Threshold of Charity Care and Bad Debt – Keeping Tax Exempt Status".

- *AAA Annual Meeting* (August 2016)

McDowell, E., Smith, O. and P.C. Smith. "The Application of Balanced Scorecard in Nonprofit and Government Entities".

- *AAA Diversity Section Mid-Year Meeting* (November 2015)

Noe, K., Forgione, D., and P.C. Smith. "The Existence of Earnings Management in the Hospice Industry".

- *AAA Diversity Section Mid-Year Meeting* (November 2013)

Lopez, D., K. Rich, and P.C. Smith. "Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations"

- *AAA Annual Meeting* (August 2011)
- *AAA Annual Meeting* (August 2010)
- *AAA Government and Nonprofit Mid-Year Meeting* (March 2010)

Edmond, T., K. Raghavan, and P.C. Smith. "Cross-Sector Collaborations – Strategies for Nonprofit Organizations to Effectively Partner with For-Profit Organizations".

- *AAA Southwest Regional Meeting* (March 2011)
- *American Society of Business and Behavioral Sciences Annual Meeting* (February 2011)

Jones, C., K. Kitching, A. Roberts, and P.C. Smith. "An Analysis of How Charities Use Revenues". *AAA Annual Meeting* (August 2010).

McDowell, E., Li, W. and P.C. Smith. "Nonprofit Organizations – Understanding Individual Donor's Information Processing".

- *AAA Diversity Section Mid-Year Meeting* (November 2010)
- *2010 ARNOVA Conference* (November 2010)
- *AAA Annual Meeting* (August 2010)

Younis, M.Z., Jaber, S., Smith, P.C., Hartmann, M. and M. Bongyu. "The Determinants of Hospital Cost: a Cost-Volume-Profit Analysis of Health Services in the Occupied Territories – Palestine". *AAA Annual Meeting* (August 2010).

Noe, K. and P.C. Smith. "Quality Measures for the U.S. Hospice System". *AAA Government and Nonprofit Mid-Year Meeting* (March 2010).

Bonner, F.A., P.C. Smith, A. F. Marbley, L.I. Neal, and L. Bailey. "African American Female Administrators in Academe: Transgressing Multiple Marginality and the Dilemma of Self-Definition". *AAA Diversity Section Mid-Year Meeting* (October 2009).

Smith, P.C. and T. Edmond. "Nonprofit Governance and Accountability – Appeals for Ethical Leadership". *American Society of Business and Behavioral Sciences Annual Meeting* (February 2009).

Lien, D. and P.C. Smith. "A Simple Model of Individual Income Tax Withholding". *AAA Diversity Section Mid-Year Meeting* (October 2008).

Smith, P.C., K. McTier, and K. Richmond. "Nonprofit Employee's Machiavellian Propensities". *AAA Ethics Research Symposium* (August 2008).

Forgione, D. and P.C. Smith. "Medical Tourism and Its Impact on the US Healthcare System". *6<sup>th</sup> Annual International Smart-Sourcing Conference* (September 2007).

Roberts, A., Smith, P.C., and K. Taranto. "Marginal Spending and Efficiency in Charities".

- *ARNOVA Conference* (November 2003)
- *AAA Government and Nonprofit Mid-Year Meeting* (February 2004)
- *AAA Annual Meeting* (August 2004)

Richmond, K.A. and P.C. Smith. "Calls for Greater Accountability within the Nonprofit Sector - The Adoption of Sarbanes-Oxley Provisions". *AAA Ethics Research Symposium* (August 2004)

Smith, P.C. "An Examination of the Financial Structure of Not-for-Profit and For-Profit Hospitals Engaging in Joint Ventures: is Tax-Exempt Status in Jeopardy?"

- *AAA Annual Meeting* (August 2002)
- *International Society for Research in Healthcare Financial Management International Symposium* (August 2004)
- *AAA Annual Meeting* (August 2004)

Smith, P.C. "A Descriptive Analysis of Tax-Exempt Nonprofit Hospitals Engaging in Joint Ventures with For-Profit Hospitals". *AAA Southeast Regional Meeting* (August 2001).

Smith, P.C. "Whole Hospital Joint Ventures: Profit Maximizing Opportunities for Nonprofit Hospitals?". *AAA Southeast Regional Meeting* (August 2000).

## **TEACHING ACTIVITIES**

### **Courses Taught**

ACC 3043 – Federal Taxation I

ACC 5003 – Financial Accounting (Executive MBA program)

ACC 6043 – Tax Research

ACC/BOH 6763 – Legal and Tax Strategies of Healthcare Organizations



## DOCTORAL DISSERTATION COMMITTEES

### **Chair:**

“Uncertain Tax Positions: Challenges Faced by Micro Cap Companies”. Linda Campbell, Ph.D. in Business Administration with an emphasis in Accounting, May 2010.

### **Committee Member:**

“Improvement in Clinical Trial Transparency, Market Reaction, and Economic Consequences”. Maggie Hao. Ph.D. in Business Administration with an emphasis in Accounting, November 2013.

“3 essays on the 'Use of Separate Entities for Disclosure Management in Nonprofit Organizations’”. Benedict Qiuosigkct, Ph.D. in Business Administration with an emphasis in Accounting, July 2013.

“Economic Incentives, Debt Utilization and Charitable Contributions in the Hospice Care Setting”. Kelly Noe, Ph.D. in Business Administration with an emphasis in Accounting, May 2011.

“An Experimental Analysis of the Factors Impacting Audit Committee Members’ Judgments and Decisions”. Julie Persellin, Ph.D. in Business Administration with an emphasis in Accounting, August 2008.

“Three Essays on Healthcare”. Kerry McTier

### **Other:**

Independent study supervision:

2015 – Bryan Morgan “Tax Definitions of Substance Over Form” – research work in progress

2012 – J.M. Hostetler “The Institutional Method and IRC § 501(r)” – led to a publication

2008 – Donna Shaver “The Revised Form 990” – led to a publication

Mentor/Advisor – Doctoral students at *Jackson State University*:

Dave Thompson – read/commented on dissertation (defended March 2010)

Cathy Scott – read/commented on dissertation (defended December 2011)

## HONORS THESIS COMMITTEES

**Chair:** Renee Nevels, “The Impact of the Sarbanes Oxley Act on the Accounting Profession: A Focus on Nonprofit Organizations” (Spring 2003)

**Oversight of Honors Contract:** Maria Lozano, “Sarbanes-Oxley Act 2002” (Fall 2002)

**Honors Thesis Reader:** Sandra Christian, “Automated Controls: the Balance between Effectiveness, Cost, and Operational Efficiency” (2004)

## Teaching Development Seminars Attended

EY Tax Educators’ Symposium, Washington, DC (2013, 2016)

Air Force Medical Modernization Workshop (May 2008)

*UTSA Teaching and Learning Center:*

- Tableau for Beginners (online) (2019)
- Qualtrics (2018)

- Blackboard Learn (2014)
- Writing for Publication (2009)
- Promoting Deep Learning: Ways Faculty Can Assist Students & Enhancing Students' Study Skills (2001)
- New Technologies Mean New Instructional Design (2001)
- Teaching Creatively to Enhance Learning in Large Classes (2001)
- The Teaching Portfolio: Documenting Scholarship in Teaching (2001)

## **SERVICE**

### ***Professional***

External Reviewer for Tenure/Promotion Applicants

- 2017 Kansas State University
- 2015 Southern Illinois University at Carbondale
- 2015 University of South Florida, St. Petersburg
- 2011 University of Baltimore, Howard University
- 2010; 2009 University of Rhode Island

*AACSB International [Association to Advance Collegiate Schools of Business]*

- Steering Committee for the Diversity and Inclusion Network Affinity Group (2019 – present)
- The Steering Committee is the governing body for the organization. The overall purpose of the Steering Committee is to provide governance and guidance to the organization. It is comprised of seven members, with at least four members of the committee holding the title of Dean and at least two Deans from minority serving institutions such as Historically Black Colleges and Universities, Hispanic Colleges and First Nation Universities. Members will serve terms of one to three years.

*American Accounting Association*

- New Faculty Consortium Planning Committee (2014 – 2016)
- New Faculty Consortium – Invited Panel Member and Group Team Leader (2014)

*American Taxation Association (ATA)*

- Tax Policy Oversight Committee (2009 – 2014)
  - Exempt Organization Subcommittee (2009-2014)
- Mid-Year Meeting Program Committee (2004 – 2007)
  - Invited Moderator for Mid-year meeting (2003)
- Southwest Region – Regional Programs
  - Program Coordinator/Tax Session Chair (2004; 2005; 2008)

*American Accounting Association – Government/Nonprofit Section*

- Discussant for Annual (AAA) meeting (2006; 2008; 2011; 2014)
- Discussant for GNP Section mid-year meeting (2008)
- Reviewer for Mid-year meeting (2006; 2007; 2008; 2011; 2014)

*American Accounting Association – Diversity Section*

- Obtained Corporate Sponsorship from AICPA (\$10,000 for 2 years), and KPMG LLP/KPMG Foundation (\$10,000) – 2010
- Nominations Committee Chair (2011)
- By-laws Committee Chair (2011)

- **President** (2009-2010)
- **Vice President** (2008-2009)
- Discussant for AAA Annual meeting (2009; 2010; 2011)
- Discussant for Diversity Section mid-year meeting (2013)
- Reviewer for AAA Annual meeting (2009; 2010; 2011; 2014)

*American Accounting Association – Public Interest Section*

- Discussant for AAA Annual meeting (2008)
- Reviewer for AAA Annual meeting (2008)

*The PhD Project*

- Invited presentation “Developing a Research Agenda” 2014 PhD Project ADSA Meeting
- Accounting Doctoral Student Association (ADSA) faculty mentor (2001 – present)
- Discussant for ADSA Annual meeting (2008)
- Reviewer for ADSA Annual meeting (2006-2009)
- Plenary Panel Speaker
  - Recruiting Strategies – ADSA Annual meeting (2008)
  - Career Mobility – ADSA Annual meeting (2005)
  - Emerging Students – ADSA Annual meeting (2002)
- Faculty Advisor for ADSA annual meeting (2006 – 2007)
- UTSA Faculty Representative – PhD Project Meetings (Chicago, IL) – recruit potential doctoral students
- PhD Project Conference – Invited Speaker (2001)

*National Association of Black Accountants*

- Member – Austin/Cen-Tex chapter (2001 – present)
- Faculty Advisor – UTSA Roadrunner Chapter

**Editorial Boards**

*Journal of Public Budgeting, Accounting & Financial Management* (2007 – present) [AJG Level 2]  
*The Journal of Health Care Finance* (2007 – present)

**Ad Hoc Reviewer**

*Nonprofit Management & Leadership*

*The Journal of Law, Medicine & Ethics*

*Research in Accounting Regulation*

*Advances in Accounting*

*Journal of Public Budgeting, Accounting & Financial Management [AJG Level 2]*

*Financial Accountability and Management [AJG Level 3]*

*The ATA Journal of Legal Research [AJG Level 1]*

*Research in Healthcare Financial Management*

*The International Journal of Health Planning and Management*

*Pharmacoeconomics & Health Economics Journal*

2010 - 2014 Annual Meeting - AAA

2010 – 2014 Annual Meeting (AAA) – Diversity Section

2011, 2014 GNP Section Mid-Year Meeting

2008 Annual Meeting (AAA) - Public Interest Section

2008 Annual Meeting (AAA) – Government & Nonprofit Section

2004 American Accounting Association Ethics Symposium  
2004 ATA Northeast Regional Meeting  
2004 – 2007 AAA Southwest Regional Meeting  
2003 PhD Project Accounting Doctoral Student Association Annual Meeting

### ***UTSA Service***

#### University

- Research, Economic Development, and Knowledge Enterprise Strategic Plan – Graduate/Post-doc Subcommittee – (2019- present)
- Strategic Enrollment – Graduate Student Task Force (2017-2019)
- Search Committee – Dean of Libraries (2015-2016)
- Blueprint 2020 – Teaching & Learning Committee (2015)
- Search Committee – Vice Provost & Dean of the Graduate School (2014-2015)
- Faculty Mentoring Committee (2013-2016)
- Search Committee – Dean of the College of Business (2012-2013)
- Freshman Focus Committee – Academic Inquiry Sub-Committee (2011 – 2013)
- Selected as participant in ***Leadership UTSA*** (2011-2012)
- University Library Committee – Member (2009-2011)
- Honors College Faculty Advisory Council (2008-present)
- Faculty Grievance Committee (2007-2011)
- Honors College Faculty Committee (2004-present)
- College Faculty Review Advisory Committee (CFRAC) – College of Education & Human Development (Fall 2007)
- Food Service Advisory Committee (2007)
- UTSA Diversity Month Planning Committee (2006)
- Parking Appeals Committee (2006)
- UTSA Cultural Connections – Presentation to incoming freshmen (2006; 2007)
- UTSA Rowdy Days – Academic Life Session – presentation (2004)

#### College of Business

- Faculty Workload Committee (2019 – present)
- Dean Ad Hoc Committee – Annual Faculty Evaluation & Workload Policy (*Chair* 2013- 2017)
- Dean Search Committee (2012 – 2013)
- Faculty Forum/Graduate Faculty Forum – Elected Officer – *Parliamentarian* (2012-2014)
- Department of Accounting Representative at AACSB International Conference (2010, 2011, 2015)
- Promotion and Tenure Committee (2009-2011)
- MBA Committee – Dean’s Appointment (2008-2012)
- Business of Health Committee (2004 – 2018)
- Scholarship Committee – *Chair* (2004-2005); Member (2003-2008)
- Study Abroad Scholarship Committee (2005-2008)
- Undergraduate Programs Committee (2003-2007)
- Fall Convocation – Faculty Marshall (2005); Participant (2006-2008); Fall Graduation Faculty Marshall (2005)

#### Department of Accounting

- AACSB Coordinator for Continuous Improvement Review Visit (2015-2017)
- Executive Committee – *Chair* (2007 – 2016); *Secretary* (2005-2007)

- Department Faculty Review Advisory Committee – *Chair* (2015 {full professor})
- AACSB Support Team (Summer 2011 – 2012)
- Faculty Coordinator – Volunteer Income Tax Assistance (VITA) Program (2006 – 2015)
- PhD Committee (2004-2016)
- Faculty Search Committee – *Chair* (2008-2009); Member (2004 – 2016)
- Graduate Program Committee (2006-2008)
- Undergraduate Program Committee (2004-2007)
- Scholarship Committee (2001-2003)
- MS Admissions and Reinstatement Committee (2001-2002; Fall 2004)
- Faculty Advisor - National Association of Black Accountants (NABA) Student Chapter (2001-present)

### ***Community Service***

- Scleroderma Foundation – TX Bluebonnet Chapter
  - Elected to serve on Board of Trustees (December 2014 – January 2016)
  - Member of San Antonio Chapter (2012-present)
    - Obtained over \$5,000 in corporate and personal donations for the Annual 5k walk/run annual fundraiser for two consecutive years
- Boys & Girls Club, San Antonio, TX (2014 - 2015)
  - Financial literacy presentations to students aged 9-12; provide mentorship; presented the importance of math in everyday life, the importance of budgets and savings, the concept of taxes and bring-home pay; gave worksheets to practice developing budgets
- Seton Home, San Antonio, TX (2014 – 2015)
  - Weekly volunteer to assist with office work, filing, administrative duties; coordinated filing of weekly state counseling reports
- Chicktime, San Antonio (2012-2017)
  - Volunteer at Seton Home— a Catholic charity that provides shelter and education for teenage mothers; assist with hands-on educational and social activities with the residents, provide spiritual guidance/advice
- Virginia Tech Black Cultural Center Alumni Advisory Board (August 2008 – present)
- The Archdiocese of San Antonio
  - Grants Review Committee* (Catholic Church Extension Society) (June 2011-2014)
    - Quarterly review of grant applications for the Archdiocese of San Antonio; provide advisory comments to evaluate the merits of each grant proposal.
  - Finance Council* – member (January 2004 – 2010); Secretary (2005-2006)
- Virginia Tech Alumni Association – San Antonio Chapter (member)
- University of Virginia Alumni Association – San Antonio Chapter (Member)
- National Association of Black Accountants (Member, 2001-present)
- The Junior League of San Antonio, Inc. (Member, Fall 2003 – 2009)
- Holy Redeemer Catholic Church, Finance Committee - Chair (2004-2007); member (2003-2007)

### ***Professional Service and Presentations***

#### ***San Antonio Area Foundation:***

- “Tell Your Story – Let Your Financials Speak” - 2020
- Andeavor Leadership Program – (2019; 2018; 2017) – “Nonprofit Financial Statements and Accountability”
- “Lunch and Learn – Form 990/Tax Issues” – (October 2016, June 2017), San Antonio, TX
- “Board Principles – Financial Oversight” – (2016; 2019), San Antonio, TX

UTSA Professional Development Institute for the National Forum for Black Public Administrators (NFBPA) “Accountability and the Ethical Leader” – (May 2016; 2015; 2014), San Antonio, TX

“Developing a Research Agenda” – The PhD Project Accounting Doctoral Student Association (ADSA) Annual Meeting (August 2014), Atlanta, GA

“Financial Literacy” – UTSA Women of Honor Student Organization (April 2009), San Antonio, TX

“Nonprofit Organizations in the United States” – UTSA Liu Family Foundation U.S. China Business Education Initiative (February 2009), San Antonio, TX

“Nonprofit Accounting Research” – Jackson State University, Department of Accounting, PhD Seminar (April 2008), Jackson, MS [one day PhD seminar on Nonprofit Accounting Research Methods and Literature]

“Individual Income Tax Update” – Valero Corporation (March 2007), San Antonio, TX

“Understanding Nonprofit Financials” – UTSA Nonprofit Management Program (2003-2007), San Antonio, TX

“Tax Planning Opportunities” – The San Antonio Chinese Professional Association (Spring 2003), San Antonio, TX

Beta Gamma Sigma Student Leadership Forum (2004), San Antonio, TX

*Minority MBA Magazine* – profile featured in “Professing Diversity” (2003)

*San Antonio Express News* – Quoted in article “The Exceeding Great Reward”, concerning salaries within nonprofit organizations (June 21, 2003)