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# CHARLES F. KELLIHER

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## Office

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## Residence

778 Temple Terrace  
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## **EDUCATION:**

- Ph.D. Texas A&M University, College Station, Texas (May 1990)  
Major Field: Accounting  
Minor Field and Tool Area: Statistics  
Dissertation: An Empirical Investigation of the Effects of Personality Type and Variation in Information Load on the Information Search Strategies Employed by Decision Makers
- M.S. Texas A&M University, College Station, Texas (December 1982)  
Major Field: Accounting (with a concentration in Taxation)  
Minor Field: Finance
- B.S. University of Massachusetts – Lowell, Lowell, Massachusetts (May 1981)  
Major Field: Accounting (Honors: Cum Laude)

## **TEACHING ACTIVITIES & AWARDS:**

### Teaching Experience – Kenneth G. Dixon School of Accounting, University of Central Florida

- Associate Professor (1996-current)
- Assistant Professor (1990-1996)
- Visiting Assistant Professor (1985-1990)

### Teaching Interests

- Federal Income Taxation (graduate and undergraduate)
- Intermediate Financial Accounting I and II (undergraduate)
- Advanced Accounting (undergraduate)
- Principles of Financial Accounting and Principles of Managerial Accounting (undergraduate)
- Internships (graduate)
- Continuing Professional Education (CPE)

### Awards

- Teaching Incentive Program (TIP) Award – 1993-94, 1996-97, 2001-02, 2006-2007, and 2011-2012.
- Excellence in Graduate Teaching Award (awarded by the College of Business) – 2012.
- Excellence in Undergraduate Teaching Award (awarded by the College of Business) – 1994, 1997, 2002, and 2005.
- Galloway Faculty Performance Award for Undergraduate Teaching (awarded by the Dixon School of Accounting) – 1998, 1999, 2000, 2001, 2002, and 2003.
- Galloway Faculty Performance Award for Undergraduate Teaching (awarded by the College of Business) – 1999 and 2003.
- Galloway Faculty Performance Award for Service (awarded by the Dixon School of Accounting) – 1998, 1999, 2002, and 2003.
- Galloway Faculty Performance Award for Research (awarded by the Dixon School of Accounting) – 1998, 2000.
- Galloway Faculty Performance Award (awarded by Dixon School of Accounting) – 1997.

### Other Teaching Activities

- Advisor (with Donna Bobek Schmitt) to UCF's graduate tax team which participates in Deloitte's National Tax Case Study Competition (2006-2010). The tax team finished second in the nation in 2006, third in 2009 and second in 2010 (national finalist in 2008).

## **RESEARCH ACTIVITIES:**

### Published Research

"A Tax Planning Case Using a Taxpayer Life-cycle Approach". *Advances in Accounting Behavioral Research*. 2014, Volume 17:119-160.

"Analyzing the Role of Social Norms in Tax Compliance Behavior" (with Donna Bobek Schmitt and Amy Hageman). *Journal of Business Ethics*. 2013, Volume 115(3) 451-468.

"The Social Norms of Tax Compliance: Scale Development, Social Desirability and Presentation Effects" (with Donna Bobek Schmitt and Amy Hageman). *Advances in Accounting Behavioral Research*. 2011, Volume 14: 37-66.

"Effects of Information Load and Cognitive Style on Information Search Strategies" (with Lois Mahoney). *Advances in Accounting Behavioral Research*. 2007, Volume 10: 101-126.

"Make Excel a Little Smarter: Teach Your Spreadsheets Some Useful Tricks" (with Lois Mahoney). *Journal of Accountancy*. July 2003: 73-76.

"Vigilant Spreadsheets: Make Data Analysis Fast and Easy" (with Lois Mahoney). *Journal of Accountancy*. November 2001: 41-45.

"An Examination of the 'Realistic Possibility' Standard's Influence on Tax Practitioner Aggressiveness" (with Dale Bandy and Andrew Judd). *Advances in Taxation*. 2001, Volume 13: 95-121.

"Using Monte Carlo Simulation to Make Better Long-term Appraisal Decisions" (with Lois Mahoney). *The Appraisal Journal*. 2000, Volume 68(1): 44-56.

"Teaching Tools to Deal with Uncertainty Inherent in Capital Budgeting Models" (with Lois Mahoney). *Journal of Financial Education*. Spring 1999.

"Capital Budgeting Decisions Using 'Crystal Ball'" (with Stanley Atkinson and Steve LeBruto). *The Cornell Hotel and Restaurant Administration Quarterly*. 1997, Volume 38(5): 20-27.

"Introducing Uncertainty in the Teaching of Pensions: A Simulation Approach" (with Paul Goldwater and Timothy Fogarty). *Journal of Accounting Education*. Volume 14(1): 69-98.

"Refinancing Your Home Mortgage: Consider All the Factors". *National Public Accountant*. December 1995: 26-28.

"Estimating Retirement Benefits with Spreadsheets" (with Paul Goldwater and Timothy Fogarty). *Management Accounting*. November 1995: 49-55.

"Tax Court Disallows Minimum Annual Royalty Deduction in the Computation of Abandonment Loss" (with Michael Licata). *Oil and Gas Tax Quarterly*. 1994, Volume 42(4).

"An Empirical Study of the Objectivity of CPAs' Tax Work" (with Dale Bandy and Luis Betancourt). *Advances in Taxation*. 1994, Volume 6: 1-23.

"Dealing with Shades of Gray: The Realistic Possibility Standard" (with Dale Bandy and Andrew Judd). *Journal of Accountancy*. December 1993: 51-58.

### Completed Research and Research in Progress

"A Decade of Behavioral Tax Research in the Top Accounting Journals (2004-2013)" – a literature review.

"Linking managers' decisions – accounting policy choices & the use of estimates – to the external financial statements" (working paper).

"Monte Carlo Simulation within a Spreadsheet to Make Better Capital Budgeting Decisions" (working paper).

### Grant Activity

University of Central Florida, Division of Sponsored Research (\$12,624). An Assessment of CPAs' Interpretation of the AICPA's Realistic Possibility Standard (with Dale Bandy and Andrew Judd). The grant resulted in two published articles (*Journal of Accountancy* and *Advances in Taxation*).

### **CONFERENCE PROCEEDINGS AND PRESENTATIONS (since 2000):**

#### Academic

"The Social Norms of Tax Compliance: An Experimental Investigation" (with Donna Bobek Schmitt and Amy Hageman) American Accounting Association Annual Meeting, San Francisco, CA (August 2010).

"The Social Norms of Tax Compliance: An Experimental Investigation" (with Donna Bobek Schmitt and Amy Hageman). ABO Research Conference, Denver, CO (October 2010).

"The Social Norms of Tax Compliance in the United States: An Experimental Investigation" (with Donna Bobek Schmitt and Robin Roberts). ABO Research Conference, Chicago, IL (October 2004).

"Effects of Information Load and Cognitive Style on Decision Making" (with Lois Mahoney). Southeast Regional Meeting of the American Accounting Association, Charleston, South Carolina (April 2003).

"Cognitive Factors Influencing the Performance of Users of Probabilistic Financial Information", (with Dale Bandy and Lois Mahoney). Southeast Regional Meeting of the American Accounting Association, Savannah, Georgia (April 2000).

#### Professional

"Financial Accounting Update: What's happening at the FASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2012).

"Financial Accounting Update: What's happening at the FASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2011).

"Financial Accounting Update: What's happening at the FASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (June 2010).

"Financial Accounting Update: What's happening at the FASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (June 2009).

"Financial Accounting Update: What's happening at the FASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2008).

"Employee Stock Options & Related Equity Incentives". CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (June 2007).

"Financial Accounting Update: What's new at the FASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2005).

"Nonmonetary Exchanges". CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (January 2005).

"Accounting & Auditing Update: What's up at the FASB & ASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2004).

"Accounting & Auditing Update: What's up at the FASB & ASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (March 2003).

"Accounting & Auditing Update: What's up at the FASB & ASB?" CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2002).

"Accounting Research and Resources on the Internet". The FICPA's Minority Residency Program. Orlando, Florida (July 2001).

“Financial Accounting in the “New” Economy (or the FASB looks into their Crystal Ball)”. CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2001).

“Careers and Opportunities in Accounting”. The FICPA's Minority Residency Program. Orlando, Florida (July 2000).

“What's up at the FASB?” CPE for the Central Florida Chapter of the FICPA. Orlando, Florida (May 2000).

### ***SERVICE ACTIVITIES (recent):***

#### Kenneth G. Dixon School of Accounting

Advisor	MSA and MST Programs (2007-present)
Advisor	Graduate Internship Program (2007-present)
Advisor	Beta Alpha Psi (2001-2009)
Member	Instruction/Curriculum Review Committee (1995-present) – occasional Chair of committee
Member	Scholarship Committee (2010-present)
	MSA/MST exit exam and assessment
Member	Faculty Annual Review Committee (2004-2010)
	Substitute for the Director-Dixon School of Accounting (2006-present)
	School web page maintenance and updates (1998-2005)

#### College of Business Administration

Member	Graduate Programs Review Committee (2007-present)
Member	Instructor/Lecturer Promotion Committee (2012-present)
Member	MBA Appeals Committee (2007-present)
Member	Ad-hoc MBA Program Review Committee (fall 2013)
Member	College web page re-design (2013)
Member	Undergraduate Programs Review Committee (1994-2007)
Advisor	Delta Sigma Pi, a professional business fraternity (1996-2003)
Member	Honors in the Major thesis committees (numerous)

#### University

Chair	Graduate Curriculum Committee (2011-present)
Vice-chair	Graduate Council (2012-present)
Member	Ad-hoc Committee to study H-P-F grading scale
Member	Faculty Senate (1997-1999 and 2004-present)
Member	Personnel Committee (2009-2013)
Chair	Budget and Administrative Procedures Committee (1997-1999 and 2004-2006)
Member	Budget and Administrative Procedures Committee (2006-2009)
Chair	Undergraduate Teaching Equipment Committee (2004-2006)
Member	Undergraduate Teaching Equipment Committee (2006-2009)
Member	Undergraduate Policy and Curriculum Committee (1999-2003)
Member	Doctoral Dissertation Committees (numerous)

#### External

Member	Business Advisory Board – Seminole County School Board (1997-2005)
Vice-Chair	Business Advisory Board - Seminole County School Board (2002-2003)
Member	Finance Committee, Seminole County Habitat for Humanity (1997-2005)
Advisor	Senior Education Associates (1994-2005)
	Central Florida United Soccer Club

#### Other Service

Regular attendee at programs sponsored by student organizations (Beta Alpha Psi, Student Accounting Association, etc.), current & prospective faculty member presentations, “brown bag” research presentations, professional presentations & luncheons to promote the Dixon School of Accounting, Meet the Firms Night, Spring Banquet, charity golf tournaments, and UCF commencement.