## **CURRICULUM VITAE**

### **Chuck Pier**

Department Chair and Associate Professor of Accounting
Department of Accounting, Economics & Finance
Angelo State University
ASU Station #10908
San Angelo, TX 76909-0908
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### **EDUCATION**

# Doctor of Philosophy (Ph.D.), 2004

The University of Texas at Arlington, Arlington, Texas

Major: Accounting Emphasis: Financial Accounting, Taxation

Minor: International Business

Dissertation Title: "An Empirical Examination of Securities Litigation Reforms and Regulation Fair Disclosure on Forward-Looking Disclosures and Investor Reaction," Larry Walther, Chair

## Master of Science in Accounting (M.S.A.), 1995

The University of Rhode Island, Kingston, Rhode Island

## Master of Business Administration (M.B.A.), 1986

Florida Institute of Technology, Melbourne, Florida

## Bachelor of Science (B.S.), 1984

The University of the State of New York, Albany, New York

Major: History Emphasis: Soviet and East European Studies

Minor: Business

### PROFESSIONAL EXPERIENCE

2014 – Present	Department Chair and Associate Professor of Accounting with tenure Department of Accounting, Economics, and Finance Angelo State University, San Angelo, Texas
2009 – Present	Associate Professor of Accounting with tenure Angelo State University, San Angelo, Texas
2006 – 2009	Assistant Professor Texas State University, San Marcos, Texas
2002 – 2005	Assistant Professor Appalachian State University, Boone, North Carolina
1998 – 2002	Graduate Teaching and Research Assistant The University of Texas at Arlington, Arlington, Texas
1995 – 1998	Financial Consultant and Municipal Bond Trader Merrill Lynch, Fort Worth, Texas

## PROFESSIONAL EXPERIENCE (continued)

1978 – 1995 United States Naval Officer

Retired 1995 with the following major assignments and commands:

Naval Nuclear Power School, Naval Training Center, Orland, FL

Nuclear Power Training Unit, Idaho Falls, ID

USS Batfish (SSN 681)

USS Daniel Boone (SSBN 629 Blue)

Naval Medical Clinics Command, Naval Station Treasure Island, San Francisco, CA

US Naval Hospital, Yokosuka, Japan

Naval Hospital, Groton, CT

Commander, Submarine Forces Atlantic, Norfolk, VA

#### RESEARCH INTERESTS

Accounting education

**Taxation** 

Financial accounting

## **TEACHING INTERESTS**

Taxation, all areas

Financial accounting (Principles, Intermediate, Financial Statement Analysis)

#### **COURSES TAUGHT**

### GRADUATE:

Financial Statement Analysis

**Advanced Taxation** 

Tax Research Methodology

**Ethics for Accountants** 

Partnership and S-Corporation Taxation

Studies in Financial Accounting (Intermediate III)

Advanced Managerial Accounting (MBA)

### UNDERGRADUATE:

**Individual Income Taxation** 

Advanced (Corporate) Income Taxation

Principles of Accounting I

Principles of Accounting II

Intermediate Accounting I

Intermediate Accounting II

Advanced Accounting (1 section)

Accounting for Managers

Personal Financial Planning for Accountants (A course designed for accountants who are interested in pursuing careers in financial planning, with an emphasis on taxation issues.)

#### SCHOLARLY ACTIVITY

### **Publications**

#### PEER REVIEWED

- Kara, Murat, and C. A. Pier, "A Teaching Note for Financial Management Courses: NPV Profile Under a "Bill Gates Tax" To be published in the Conference Proceedings at the National Business and Economics (NBES) Conference, Puerta Vallarta, Mexico, March 2020.
- Husein, Jamal G. and C. A. Pier, "Long-run Sustainability of Current Account Balance: Evidence from Twenty Latin American Economies," *Applied Econometrics and International Development*, Vol. 19, No. 2 (2019).
- Pier, C. A., "The Effects of Securities Litigation Reform and Regulation Fair Disclosure on Forward-Looking Disclosures," *Advances in Business Research Journal*, Vol. 2, No. 1 (2011), pp. 138-148.
- Pier, C. A., "An Examination of Investor Reaction to Voluntary Forward-Looking Disclosures," *Advances in Business Research Journal*, Vol. 1, No. 1 (2010), pp. 38-52.
- Raiborn, C., D. Payne, and C. Pier. "Can You Understand Me Now? The Need for Plain English Disclosures," *Journal of Corporate Accounting and Finance*, July/August 2008, pp. 69-76.
- Raiborn, Cecily, Marcos Massoud, Roselyn Morris, and Chuck Pier, "Ethics of Options Repricing and Backdating," *The CPA Journal*, October 2007, pp. 6-14.

#### NON-PEER REVIEWED

- Pier, C. A., 5 Tips for College Students at Tax Time, March 26, 2015; <u>Navigating Higher Education Blog</u>; http://blogs.angelo.edu/2015/03/26/5-tips-college-students-tax-time/
- Pier, C. A., Author of Aplia Online Homework Content for Concepts in Federal Taxation, 19<sup>th</sup> edition, by Murphy and Higgins, Cengage, 2011.
- Pier, C. A., <u>Problem Solving Study Guide</u>, Volume 2 to accompany <u>Intermediate Accounting</u>, 10<sup>th</sup> edition, by Nikolai, Bazely and Jefferson, Thomson, 2007.
- Pier, C. A., <u>Problem Solving Study Guide</u>, Volume 1 to accompany <u>Intermediate Accounting</u>, 10th edition, by Nikolai, Bazely and Jefferson, Thomson, 2006
- Pier, C. A., Book review of James W. Pratt and William N. Kulsrud, <u>Corporate, Partnership, Estate and Gift Taxation, 2005 Edition</u>. *Issues in Accounting Education*, August 2005, pp. 298-299.

#### **Presentations**

#### PEER REVIEWED

- Kara, Murat, and C. A. Pier, "A Teaching Note for Financial Management Courses: NPV Profile Under a "Bill Gates Tax" To be presented at the National Business and Economics (NBES) Conference, Puerta Vallarta, Mexico, March 2020.
- Pier, C. A., "An examination of investor reaction to securities litigation reform and Regulation Fair Disclosure on forward-looking disclosures," Presented at the Advances in Business Research Symposium, , Fort Smith, Arkansas, October 27, 2010.
- Pier, C. A., "An examination of investor reaction to voluntary forward-looking disclosures." Presented at the Southeast Institute for Operations Research and the Management Sciences, Myrtle Beach, South Carolina, October 2006.
- Pier, C. A., "The effect of securities litigation reform and Regulation Fair Disclosure on forward-looking disclosures." Presented at the Southeast Institute for Operations Research and the Management Sciences, Myrtle Beach, South Carolina, October 2006.
- Pier, C. A., "An examination of investor reaction to voluntary forward-looking disclosures."

- Presented at the American Academy of Accounting and Finance, New Orleans, Louisiana, December 2005.
- Beehler, J.M, and C.A. Pier, "Do new basis allocation rules for partnership distributions of multiple assets more readily reflect fair market value?," Presented: Southwest Federation of Administrative Disciplines, San Antonio, Texas, March 2000.
- Beehler, J.M, and C.A. Pier, "New basis allocation rules for partnership distributions of multiple assets." Presented: American Accounting Association annual meeting, Philadelphia, Pennsylvania, August 2000.

# Submissions, Working Papers and Pending Research Projects

- Cuccia, A, and C. A. Pier, "Current State of Graduate Tax Education," Survey completed. Target Journal: *Issues on Accounting Education*.
- Pier, C. A., "Accounting faculty gender distribution," Currently in the data collection stage. Target journals: *Journal of Accounting Education*.
- Pier, C. A., "A survey of accounting faculties and chairs regarding faculty relocation," Currently in the survey design stage. Target journals: *Issues in of Accounting Education*.
- Pier, C.A., "A study of educational attainment of Accounting Information Systems faculty at AACSB and ACBSP Accredited colleges and universities," Currently in the development stage. Target journal: *Issues in Accounting Education*.
- Pier, C. A., "Rejection of Medicare Expansion under the Affordable Care Act: Costs to the States." Currently in the development stage. Target journals: *Journal of Accountancy* and/or Today's CPA.
- Pier, C. A., "A survey and effectiveness study of state use tax laws in the era of the internet sales escalation." Currently in the development stage. Target Journal: *Journal of State Taxation*.
- Pier, C. A., "Acceptance of the AICPA Model Tax Curriculum at U.S. colleges and universities." Currently in the development stage. Target journal: *Accounting Educator's Journal*.
- Pier, C. A., "A musician's guide to taxes," Currently in the development stage. Target journal: *Tax Notes*.

### **Other Scholarly Activities**

- Graduate Oral Exam Committee Member, Wayne McNutt, for the Master of Security Studies (M.S.S.) in Intelligence, Security Studies, and Analysis, November 11, 2013.
- Parisette-Sparks, A. (November, 2016). Retrospective reports of childhood relationships and associations with adult anxiety and depression Master's Thesis, Angelo State University, Committee Member
- Panel Discussant, "The Introductory Tax Course," American Tax Association Teaching and Curriculum Conference, Phoenix, AZ February 2017
- Jones, C.T. and Pier, Chuck (2016, October) AACSB's Market Share in Texas. Paper presented at annual meeting of the Council of Texas Business Deans, University of Dallas, Dallas, TX.
- Panel Discussant, "What every new Department Chair should know," Accounting Programs Leadership Group Mid-year Meeting, Savannah, GA February 2016
- Moderator, Today's Graduate Tax Programs Session, American Tax Association's Inaugural Teaching and Curriculum Conference, February 26, 2015, Washington, D.C.
- Graduate Oral Exam Committee Member, Ronnie Williford, for the Masters in Coaching, Sport, Recreation, and Fitness Administration, November 11, 2013.

Masters Thesis Committee, "The effect of Neo-fat® on offspring sex ratios in Rambouillet and Suffolk sheep," Sarah Lange, April 7, 2011.

Discussant, Southeast Institute for Operations Research and the Management Sciences, Myrtle Beach, South Carolina, October 2005.

Honors Thesis Advisor for Nathan Chrisawn, Appalachian State University. Title: "Taxation and Technology: Important Tax Issues Facing Electronic Commerce," Fall 2003.

Section Chair, Southeast Institute for Operations Research and the Management Sciences, Myrtle Beach, South Carolina, October 2005.

Discussant, American Accounting Association, Northeast Region Annual Meeting, Hartford, Connecticut, April 1995.

#### **SERVICE**

## **Angelo State University**

University Chair, College of Business Dean Search Committee (2014)

Member, Provost Search Committee (2014)

Member, University General Scholarship Committee (2013 – Present)

Member, Athletic Council (2012 – 2014) Member, Admission Committee (2012 – 2014) Faculty Athletic Associate (Football) (2012 – Present)

Member, Academic Programs: General Policies and Procedures Sub-Committee for decennial Southern Association of Colleges and School Commission on Colleges (SACS) reaffirmation, (2011 – 2014)

Member, University Academic Excellence Committee (2011-2014)
Member, University Academic Assessment Committee (2010-2014)
Member, University Committee on Faculty Development and Enrichment
Grants (2009 – 2012)

Member, University Curriculum Committee (2009 – 2012; 2013-2014)

College Chair, Tenure and Promotion Criteria Development and Review

Committee (2012)

Member, Tenure and Promotion Committee (2012-2014)

Member, Ad Hoc Committee for Graduate Program Review and Revision

(2009 - 2011)

Member, Tenure and Promotion Criteria Development and Review

Committee (2009)

Accounting Dept. Department Chair, Department of Accounting, Economics, and Finance

(2014 – Present)

Chair, Faculty Search Committee (2010-Present)

Curriculum Committee (2009 – present)

### **Texas State University**

University Member, Search Committee for the Director of University Accounting

(2008-2009)

College Member, Advisory Committee, Master of Science in Accounting and

Information Technology (MSAIT) program (2008-2009)

Accounting Dept. Member, Faculty Search Committee (2008)

Member, Committee to draft new policy regarding faculty promotions and

merit raises (2008)

Member, Faculty Search Committee (2007) Curriculum Committee (2006 – 2009)

## **Appalachian State University**

University Member, Faculty Senate (2003-2005)

Chair, Budget Committee, Faculty Senate (2003-2005)

Member, University Core Curriculum Committee (2004-2005) Member, University Admissions Committee (2003-2005) Member, University Bookstore Policy Committee (2004-2005) Member, Committee to draft University policy on additional

compensation (2005)

Discussion Leader, Summer Reading Program, 2003 and 2004

Facilitator, Faculty/Student Exchange Session, Freshman Orientation,

2003 and 2004

College Member, Walker College of Business Scholarship Committee (2003-

2004, and 2004-2005)

Accounting Dept. Advisor for Accounting Majors (one of three in department), 2003 -

2005 Member, Departmental Personnel Committee (2003-2005) Member, Public Relations & Advisory Board Committee (2002- 2005)

Member, Student Recruiting Committee (2002-2005) Member, Scholarship Committee (2002-2005)

## The University of Texas at Arlington

Graduate Advisor, Department of Accounting, 1999-2000

#### **American Tax Association**

New Faculty Committee, Member. (2001-2002; 2006-2007)) Tax Education Conference Committee member (2014)

## PROFESSIONAL DEVELOPMENT ACTIVITIES

American Council on Education, Leadership Academy for Department Chairs, Miami, Florida, January 9-10, 2014.

11<sup>th</sup> Annual Texas A&M Assessment Conference, Texas A&M University, College Station, Texas, February 20-21, 2011.

Annual Summer Institute, The Center for Innovation in Teaching & Research, Angelo State University, Marble Falls, Texas, May 20-22, 2010.

Lilly Conference on College Teaching, Miami University, Oxford, Ohio, November 19-22, 2009.

Master Teacher Program, Georgia State University, Atlanta, Georgia, May 6-9, 2008.

Attendance at numerous American Accounting Association (AAA) annual meetings, American Tax Association mid-year meetings, and AAA Accounting Program Leadership Group meetings

## HONORS, FELLOWSHIPS, AND AFFILIATIONS

Angelo State University, Nominee, Gary and Pat Rodgers Distinguished Faculty Award, 2015

Texas State University – San Marcos, McCoy College of Business Administration Dean's Nominee for the Presidential Award for Excellence in Teaching, 2009

Texas State University – San Marcos, McCoy College of Business Administration Dean's Nominee for the Presidential Award for Excellence in Teaching, 2008

Texas State University – San Marcos, McCoy College of Business Administration Advisory Board Teaching Excellence Award for the 2007 – 2008 Academic Year

Best Paper Award, Southeast Institute for Operations Research and the Management Sciences, Myrtle Beach, South Carolina, October 2006.

Trueblood Seminar Fellow, March 2006

PwC University for Faculty, 2004

H.O.P.E. Honoree, teaching award as selected by students, Southern Methodist University, 2002 American Accounting Association Doctoral Consortium Fellow, 2000

# HONORS, FELLOWSHIPS, AND AFFILIATIONS (Continued)

Southwestern Doctoral Consortium Fellow, 1999

Member, Beta Alpha Psi, National Accounting Honor Fraternity

Member, Beta Gamma Sigma, National Business Honor Fraternity

Member, American Accounting Association

Member, National Tax Association

## **LICENSES**

National Association of Security Dealers, Series 7, 63, and 66 (Inactive)