CURRICULUM VITAE
JAMES WILLIAM HARDEN, Ph.D., CPA, ChFC

General Information

University Address
Department of Accounting
Bryan School of Business and Economics
UNC Greensboro
P.O. Box 26165
Greensboro, NC 27402-6165
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Consulting Address
1589 Skeet Club Road
Suite 102, PMB 293
High Point, NC 27265
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Education

Ph.D. Business Administration (Accounting)
University of Kentucky
August, 1997

Master of Taxation
Georgia State University
December, 1989

Bachelor of Business Administration
North Georgia College
June, 1985

University Experience

Associate Professor
University of North Carolina at Greensboro
June 1998 – Continues

Assistant Professor
University of Nevada Las Vegas
August 1997 – June 1998

Teaching Assistant / Doctoral Student
University of Kentucky
August 1993 – July 1997

Other Professional Experience

Smith Leonard CPAs
High Point, North Carolina
Faculty Intern
2002 – 2015

Ernst & Young
Dallas, Texas
Senior Tax Accountant
February 1992 - August 1993
Staff Tax Accountant
February 1990 - June 1991

Schlumberger Well Services
Houston, Texas
Tax Accountant
July 1991 - January 1992

Professional Certification

Certified Public Accountant
Chartered Financial Consultant

Professional Affiliations

American Accounting Association
American Taxation Association
National Tax Association
American Institute of Certified Public Accountants
North Carolina Association of CPAs

Interests

Tax, Managerial, Financial

Research

Publications

Hardeck, I., Harden, J.W., and D.R. Upton. (2019). Consumer Reactions to Tax Avoidance – Evidence from the United States and Germany. *Journal of Business Ethics*, DOI 10.1007/s10551-019-04292-8.

Curatola, A.P. and J.W. Harden. (2019). Final Rules Developed for the Section 199A Deduction. *Journal of Financial Service Professionals*. 73(5) September, 44-54.

Harden, J.W. and D. Upton. (2019). IRS Provides Friendly Guidance on Meals. *Strategic Finance.* 100(11) May, 19-20.

Curatola, A.P. and J.W. Harden. (2019). Implications of the New Flow-through Deduction for Financial Service Professionals. *Journal of Financial Service Professionals.* 73(1) January, 85-96.

Curatola, A.P., Harden, J.W., and D.R. Upton. (2018). The Tax Cuts and Jobs Act: Implications for Financial Professionals. *Journal of Financial Service Professionals*. 72(4) July, 62-76.

Harden, J.W. and D.R. Upton. (2018). Regulatory Changes Impacting Partnerships: An Opportunity for Financial Professionals. *Journal of Financial Service Professionals*. 72(2) March, 85-93.

Harden, J.W. and D. Upton. (2018). Health Reimbursement Arrangements in Small Businesses. *Strategic Finance*. 99(8) February, 16-18.

Harden, J.W. and D.R. Upton. (2016). Backdoor Roths: Still the Standard of 'Can I Get Away with It?'. *Tax Notes.* 152(12) September 19, 1735-1736.

Biggart, T.B. and J.W. Harden. (2016). IRS Updates the De Minimis Rule. *Strategic Finance*. 97(11) May, 13-14.

Harden, J.W. and D. R. Upton. (2016). An Introduction to the Use of the Balanced Scorecard for Performance Evaluation by Financial Professionals. *Journal of Financial Service Professionals*. 70(2) March, 81-88.

Harden, J.W. and D. R. Upton. (2015) Backdoor Roths: The Ethical Standard of 'Can I Get Away with It?'. *Tax Notes.* 149(8) November 23, 1067-1069.

Biggart, T.B. and J.W. Harden. (2015). Small-Business and Self-Employed Medical Plan Issues: Recent IRS Guidance. *Journal of Financial Service Professionals*. 69(4) July, 62-70.

Biggart, T.B. and J.W. Harden. (2015). The Simplified Home Office Deduction. *Strategic Finance*. 96(12) June, 12-14.

Biggart, T.B., Harden, J.W. and D.R. Upton. (2014). The De Minimis Rule for Capitalizing Tangible Assets. *Strategic Finance*. 95(8) February,10-12.

Aalberts, R.J., Biggart, T.B. and J.W. Harden. (2013). Tax and Financial Planning for Same-Sex Couples in Light of Windsor. *Journal of Financial Services Professionals.* 67(5) September, 64-74.

Biggart, T.B. and J.W. Harden. (2012). Tax Reform and Political Constituencies. *Strategic Finance*. 94(1) July, 10-12, 61.

Biggart, T.B. and J.W. Harden (2012). The Church of the Divine Lemonade Revisited: We've Just Renamed it the Church of the Divine Leather Ball. *The Exempt Organization Tax Review*. 69(6) June, 557-559.

Harden, J.W. and D.R. Upton (2011). How States Are Responding to Related-Party Intangible Fees. *State Tax Notes.* November 21, 543-545.

Biggart, T.B. and J.W. Harden (2011). Economic Substance Codification. *Strategic Finance.* 93(7) January, 10-11.

Biggart, T.B., Burney, L.L., Flanagan, R. and J.W. Harden. (2010). Is a Balanced Scorecard Useful in a Competitive Retail Environment? *Management Accounting Quarterly.* 12(1) Fall, 1-12.

Biggart, T.B. and J.W. Harden. (2009). ARRA and Business Tax Provisions. *Strategic Finance.* 91(1) July, 10-12.

Mascha, M.F., Harden, J.W. and J. Trebby. (2009). Trading in CO2 Credits: Tax Issues to Consider. *The CPA Journal.* 79(1) January, 42-47.

Biggart, T.B., Harden, J.W. and J.R. Livingstone. (2009). Tax Implications and Reponses for the Market Collapse. *Journal of Financial Service Professionals.* 63(1) January, 69-76.

Biggart, T.B. and J.W. Harden. (2008). The Economic Stimulus Act of 2008: Depreciation Provisions. *Strategic Finance.* 90(5) November, 15-16.

Biggart, T.B. and J.W. Harden. (2008). AMT Relief: In Not too Little, Definitely too Late. *Strategic Finance.* 89(9) March, 12-14.

Biggart, T.B., Harden, J.W. and J.R. Livingstone. (2007). Small Business and Work Opportunity Tax Act of 2007. *Journal of Financial Service Professionals*. 61(5) September, 58-64.

Biggart, T.B. and J.W. Harden. (2007). AMT Credit Relief for Losses on ISO Stock Sales. *Strategic Finance*. 89(1) July, 13-14, 61.

Harden, J.W., Dilley, S.C. and T.B. Biggart. (2006). Expanded Professional Liability: The Implications of Circular 230 for Financial Professionals. *Journal of Financial Service Professionals*. 60(6) November, 44-51.

Harden, J.W. and T.B. Biggart. (2006). Washington Should Listen to Washington. *Tax Notes.* 112(2) July 10, 169-171.

Biggart, T.B., Harden, J.W. and J.R. Livingstone. (2005). International Provisions of the Jobs Creation Act. *Strategic Finance*. 86(11) May, 13-14.

Livingstone, J.R., Harden, J.W. and T.B. Biggart. (2005). The American Jobs Creation Act of 2004: A Review of Key Provisions. *Journal of Financial Service Professionals*. 59(1) January, 80-92.

Harden, J.W. and T.B. Biggart. (2004). Advance Pricing Agreements: A Chance for Certainty in the Midst of Chaos. Part 2. *Strategic Finance.* 86(4) October, 11-12.

Harden, J.W. and T.B. Biggart. (2004). Advance Pricing Agreements: A Chance for Certainty in the Midst of Chaos. Part 1. *Strategic Finance.* 86(3) September, 12-14.

Harden, J.W., Biggart, T.B. and K.A. Richmond. (2003). Jobs and Growth Tax Relief Reconciliation Act of 2003: A Financial Professional's Overview. *Journal of Financial Service Professionals*. 57(5) September, 36-44.

Biggart, T.B., Harden, J.W. and J. Munns. (2003). The IRS Expands the Use of the Cash Method: Help for Small Business Taxpayers. *Strategic Finance*. 84(12) June, 15-16.

Harden, J.W. and W.H. Hoyt. (2003). Do States Choose Their Mix of Taxes to Minimize Employment Losses. *National Tax Journal*. 56(1) March, 7-26.

Hulse, D.S. and J.W. Harden. (2003). Assisting Clients in College Education Funding Choices: A Framework for Comparing Alternatives. *Journal of Financial Service Professionals*. 57(1) January, 74-84.

Biggart, T.B., Harden, J.W. and R.L. Flanagan. (2002). State Taxation of Electronic Retailers. *Strategic Finance*. 83(12) June, 17-18.

Biggart, T.B., Harden, J.W. and R.L. Flanagan. (2002). Tax and Cost Implications for Retailers: Comparing Electronic-only Retailers with Bricks-and-Clicks and Bricks-and-Mortar. *State Tax Notes*. 24(1) April 1, 63-68.

Biggart, T.B. and J.W. Harden. (2001). New Tax Law Benefits Business. *Strategic Finance*. 83(4) October, 46-50.

Biggart, T.B. and J.W. Harden. (2001). Thanks to the IRS for Facilitating ISO 9000 Compliance. *Strategic Finance*. 82(12) June, 16-18.

Frank, K.E. and J.W. Harden. (2001). Corporate Restructurings: A Comparison of Equity Carve-outs and Spin-offs. *Journal of Business Finance and Accounting*. 28(3-4) April/May, 503-529.

Cassill, A.D. and J.W. Harden. (2001). Improving Effective Estate Planning for Family-Owned Businesses. *Journal of Financial Service Professionals*. 55(1) January, 56-65.

Cassill, A.D. and J.W. Harden. (2000). Coming Clean About the Repeal of the Estate Tax. *Tax Notes*. 88(1) July 3, 131-132.

Harden, J.W. and D.S. Hulse. (2000). Analyzing the Tax Effects of Distributions of Employer Stock from Qualified Retirement Plans. *Journal of Financial Service Professionals*. 54(4) July, 44-51.

Harden, J.W. and T.B. Biggart. (2000). Tax Internet Sales? The Issue is Not So Black and White. *Tax Notes*. 87(5) May 1, 705-710.

________________(Reprinted in Its Entirety.) *State Tax Notes*. September 4, 641-645.

________________(Reprinted in Its Entirety.) *Tax Notes International*. 21(17) September 11, 1215-1221.

Jameson, M., Harden, J.W. and R.A. Aalberts. (1999). Taxation Policy Toward Slotting Fees: Implications for Economic Efficiency. *Tax Notes*. 83(2) April 12, 291-296.

Aalberts, R.A. and J.W. Harden (1998). Slotting Fees: Should They Be Expensed or Capitalized. *Tax Adviser*. 29(8) August, 528-531.

Hulse, D.S. and J.W. Harden. (1998). Reducing the Tax Burden of Transfers to Charities. *Journal of the American Society of CLU and ChFC*. 52(1) January, 46-52.

Working Papers

"Tax Savings for a Charitable Taxpayer Over Age 70½: Donate Directly from an IRA or Donate Appreciated Securities?" (with Greg Geisler).

Newspaper Articles

"Pros and cons of Internet Tax Worth a Close Look." *The Business Journal*. Volume 2, Number 40, June 9, 2000, 39.

Presentations-Congressional

Presented Invited Testimony before the Subcommittee on Oversight of the House Ways and Means Committee. Hearing on Internet Tax Issues. (with Tim Biggart) May 16, 2000. Serial 106-81.

Presentations-Academic

"Consumer Reactions to Tax Avoidance – Evidence from the United States and Germany." (with Inga Hardeck and David Upton) February, 2019, American Taxation Association Midyear Meeting, Washington, D.C.

"Consumer Reactions to Tax Avoidance – Evidence from the United States and Germany." (with Inga Hardeck and David Upton) June, 2018, 10th Annual Behavioral Tax Symposium, Washington, D.C.

"A Cross-Cultural Experimental Analysis of the Effect of Corporate Tax Strategy on Consumer Behavior." (with Inga Hardeck and David Upton) June, 2016, (proposal) 8th Annual Behavioral Tax Symposium, Reston, VA.

"MSA Location and the Impact of State Taxes on Employment and Population: A Comparison of Border and Interior MSA's" (with William Hoyt) November, 2004, National Tax Association Meeting.

"Perceived Usefulness of Strategic Performance Measurement Systems in a Competitive Retail Environment" (with Laurie McWhorter, Tim Biggart and Rich Flanagan) November, 2004, ABO Conference.

"The Impact of State Taxes on Border Employment in Multi-State MSA's." (with Bill Hoyt) November, 2001, National Tax Association Meeting.

Teaching – Executive MBA

ESA Graduate Business School – Grenoble, France

Visiting Professor of Management Accounting, January 2001, April 2002

Teaching – Accounting and MBA

University of North Carolina at Greensboro

ACC 201 Financial Accounting
ACC 202 Managerial Accounting
ACC 218 Financial Accounting (for ACC majors)
ACC 318 Intermediate Accounting
ACC 330 Cost Accounting
ACC 420* Federal Tax Concepts
ACC 450 Accounting Ethics and International Business
ACC 600 Tax Research and Procedures
ACC 642 Specialized Accounting Entities
ACC 651* Introduction to Business Entity Taxation
ACC 655 Taxation of Corporations and Shareholders
ACC 656 Taxation of Flow-through Entities
MBA 602 Analysis and Interpretation of Financial Statements
MBA 612 Cost Management Systems
MBA 686 Tax Strategy
MBA 695 U.S. Taxation of International Activities
MBA 695 Issues in Value Based Management
MBA 702** Financial and Managerial Accounting for MBAs

*Current course responsibilities in 2018
**Developed and Taught as a distance learning course using web-delivery Summer 2015, 2016.

University of Nevada Las Vegas

ACC 401/601 Intermediate Accounting I

Teaching – Professional Accounting Education

AICPA and Surgent McCoy

Federal Tax Update***
Corporate Taxation
Choice of Entity
LLC and Partnership Taxation
S Corporation Taxation
Individual Income Taxation
Financial Planning
Multistate Income Taxation

***Course author for AICPA 2007 – 2012
Instructor for AICPA from 2002 – continues
Instructor for Surgent McCoy from 2012 - continues

Bryan School

Accounting and Finance for Non-Financial Managers

Ernst & Young

Dallas Office Expatriate Tax Training Course, 1993.

Service

University of North Carolina at Greensboro

Current Assignments
University Budget Committee
Bryan School Committee on Teaching and Learning
Department MSA Committee
Department Undergraduate Curriculum Committee
Department Annual Review Committee

Awards

NCACPA R. Donald Farmer Award 2016.
NCACPA Outstanding Discussion Leader or 5.0 Award, 2009, 10, 11, 13, 15.
AICPA Outstanding Discussion Leader Award, 2011, 12, 13, 15, 17.
Bryan School Tenured Faculty Teaching Excellence Award, 2008, 2018.
Lybrand Certificate of Merit, 2002.

Military Service

U.S. Army, Active Duty, Lieutenant, Field Artillery, 1985-1988.