CURRICULUM VITA OF RANDALL L. HAHN

I. PERSONAL

A. Date of Birth: December 31, 1952
B. Present Address: 3116 Summerfield Drive, Richardson, Tx. 75082
C. Marital Status: Married, 5 children

II. EDUCATION

D.B.A., University of Kentucky, 1984
Dissertation Topic: "An Empirical Investigation into the Question of Coownership Respecting Transfers of Property Incident to Marital Dissolution"

M.B.A., Murray State University, 1976

B.S., Murray State University, 1975

III. PROFESSIONAL EXPERIENCE

8/13-present	Associate Professor of Accounting, University of North Texas at Dallas, Dallas, Tx; teaching areas: auditing, taxation, financial accounting, cost accounting, managerial accounting, corporate finance.
8/07-5/13	Associate Professor of Accounting, Kentucky State University, Frankfort, Ky; teaching areas: auditing, financial accounting, finance, financial literacy, managerial accounting, income taxation.
7/08-6/09	Chair, School of Business, Kentucky State University, Frankfort, Ky. Duties included budgeting, planning, faculty and staff supervision, faculty, staff, and student communications, external relations, administrative communications.
6/84-8/07	Associate Professor of Accounting, Southern Illinois University, Carbondale, Illinois; teaching areas: auditing, income taxation, managerial accounting, information systems.
6/05-8/05	Welliver Scholar (Boeing Internship), Boeing, St. Louis, duties include analysis of systems, analysis of SOX implementation, coordinating report with other Welliver Scholars.
6/91-12/91	Internship in Tax Department, KPMG Peat Marwick, St. Louis, Missouri; duties included compliance, research, planning and continuing professional education.
1/82-5/84	Assistant Professor of Accounting, Murray State University, Murray, Kentucky; teaching areas: advanced income tax, financial accounting.
9/80-12/81	Instructor, Eastern Kentucky University, Richmond, Kentucky; teaching area: financial accounting.

1/81-6/81	Tax Department, Darragh, Baynham & Co. (CPA firm), Lexington, Kentucky.
9/78-9/80	Tax Department, Alexander Grant & Co. (CPA firm), Lexington, Kentucky.
6/76-9/78	Tax and Audit Departments, Price Waterhouse & Co. (CPA firm), Nashville, Tennessee.

IV. TEACHING EXPERIENCE

A. Teaching Interests and Specialties:

Auditing (including Advanced Auditing, Fraud Auditing)
Financial Accounting
Financial Literacy
Managerial Accounting
Financial Planning
Corporate Finance (graduate)
Corporate Finance (undergraduate)
Federal Income Tax Research
Federal Income Taxation: Corporations
Federal Income Taxation of Partnerships
Federal Income Taxation: Corporations, Partnerships, Trusts
Federal Income Taxation: Individuals

B. Teaching and Training Grants:

Faculty Distance Education Incentive Program, Kentucky State University, 2008-2009.

Center for Graduate Teaching Excellence Department Initiatives, "A Teaching Program for Future Teachers," 2003-2004.

Undergraduate Teaching Fellowship Program, "Microcomputer Applications in Federal Income Taxation," Summer, 1985.

C. Teaching Awards and Honors:

"Outstanding Contribution to School of Accountancy," 2005,1999,1997,1996,1995; sponsored by KPMG.

"Outstanding Professor of Accountancy - 1995,1988," sponsored by KPMG.

College of Business Administration Graduate Faculty Honor Roll, 1987,1988,1993.

Nominated, Outstanding Graduate Instructor, 1987,1988,1993,1995.

Nominated, Outstanding Undergraduate Instructor, 1993,1994,1996,1997.

D. DBA Advisory, Dissertation Committee Memberships:

James Tarr, Ph.D. Workforce Education, 2001-2003.

V. UNIVERSITY SERVICE

A. School Committees:

Accounting Club Advisor, Fall, 2015-present.

VITA Coordinator, Spring, 2015.

Business Club Faculty Advisor, 1/09-5/12.

Duties include coordinating officer meetings, coordinating regional/national meetings, attending professional/service Activities, reporting, etc.

Chair, New Faculty Search Committee, Spring, 2012.

Responsibilities include recruiting, chairing committee meetings, coordinating interviewee schedules, communicating with prospective candidates (before/during/after interview), communicating with committee members, and communicating with university staff personnel. It should be noted that there were **three (3) open positions** during the spring of 2012

Director of Masters of Business Administration Program, 8/07-7/08;

Responsibilities include recruiting, curriculum development, file maintenance, student acceptance and advising, Graduate School communication, graduation clearance, etc.

Accounting Club Faculty Advisor, 1/08-1/09.

Duties include coordinating officer meetings, coordinating regional/national meetings, attending professional/service Activities, reporting, etc.

Chair, School of Business, Kentucky State University, 7/08-6/09.

The Chair of the School of Business is responsible for the overall operation of the School of Business and advancing the quality of its programs through accreditation and visionary leadership. The Chair also interacts with community business leaders, business organizations, and professional associations. The Chair oversees the undergraduate and graduate programs in Business Administration (with specialization areas in Accounting, Finance, General Business, Management, Management Information Systems, and Marketing) and supervises approximately 10 full-time faculty and one administrative staff. The Chair manages the fiscal affairs of the School and works with faculty, students, the Advisory Board, and other stakeholders in achieving excellence in management education and business professionalism. The Chair reports directly to the Dean of the College of Professional Studies and serves as an ex-officio member of the Graduate Council.

School of Business Standing Comm, ex-officio member, 7/08-6/09

Faculty Composition, Development and Evaluation
Student and Instructional Resources
Curriculum Content and Evaluation
Technology
Assessment
MBA
ACBSP Accreditation

Outreach and Extended Programs Council, 3/08-5/10.

Beta Alpha Psi Faculty Advisor, 5/05-7/07.

Duties include coordinating officer meetings, coordinating regional/national meetings, attending professional/service Activities, reporting, etc.

Director of Masters of Business Administration Program, 2003-2004.

Responsibilities include program oversight, curriculum development, directing Masters Program Committee meetings, web-page maintenance, etc.

Director of Masters of Accountancy Program, 6/94-8/95,9/01-9/03.

Responsibilities include recruiting, curriculum development, file maintenance, student acceptance and advising, assistantship supervision, Graduate School communication, graduation clearance, web-page maintenance, etc.

Editorial Board member, MERLOT (Multimedia Educational Resource for Learning and Online Teaching), 2001-2003.

Responsibilities include 1) performing reviews of web-based instructional tools in accounting, and 2) making presentations concerning the MERLOT project, 2001-2003.

Andersen Tax Challenge Team Faculty Advisor, 1992-3, 2001-2002.

Responsiblities include 1) selecting 2 teams, 2) preparing curriculum for students, 3) meeting with students on semi-weekly basis for 10-week period to help in preparation for competion; 4) arranging for logistics of competition, 5) accompaning team to regional site for competition. Graduate team finished 3rd in nation in 1992 and 1993.

Accounting Circle Liaison Officer, 7/95-8/2001.

Responsibilities include Fund-raising, Special Events, Student Recruitment and Monitoring, Newsletters, Reporting, Representative to Funds Committee, Board of Advisors, etc.

Coodinator of Accounting Challenge (high school student academic and team competition), 1998-2000.

Activities included breakfast, individual competition, team competition, lunch, and campus tour; 1998-2000.

Coordinator of St. Louis Employer/SIUC Employee Exchange: Arranged four exchanges between St. Louis area employers and SIUC students for potential employment possibilities: 1993-1995.

School Curriculum Committee, 9/2001-9/2003.

Faculty Associates Program: Participated in University-sponsored student mentoring program, 2001-2007.

School of Accountancy Mentor, 1999-2001.

Steering Committee, 1999, 2002.

Tau Alpha Chi, Faculty Advisor, 1987-1995.

SIU Tax Clinic, Faculty Advisor, formed in 1995 to assist low income, elderly, handicapped, etc. taxpayers who are audited by the IRS, 1995-1998.

School Web Page Coordinator, 1996-1998.

Search Committee for Director of School of Accountancy, 1989-1990.

Task Force: Quality Student Recruitment, 1989-1990.

School Representative to Illinois Accounting Teachers Conference Planning Committee, 1986-1989.

School Representative to Southern Illinois Tax Conference Planning Committee, 1986-1987.

External Relations Committee, 2002-2004.

Charles Groennert Professorship Selection Committee, 2002.

B. College and University Committees and Councils:

CBSC ERP Committee, 2012.

CBSC Student Support Committee, 2012.

Public Administration Chair Search Committee, 2009.

Graduate Council, ex-officio member, 7/08-6/09.

Dean's Advisory Task Force on Information Technology in Education, 2006-2007.

Computer Utilization Committee, 2004-2006.

Hall of Fame Nominating Committee, 1996-2007.

Student Grievance and Academic Dishonesty Committee, College of Business Administration, 2002-2007.

Susie E. Ogden Endowed Scholarship Awards Committee, College of Business Administration, 2002-2007.

Masters Programs Committee, ex-officio member, 9/2001-2004.

SOAR presenter, 2002-2003.

Service Evaluation Committee, 1996-2002.

Assessment Committee, College of Business Administration, 2002-2003.

Teaching Effectiveness Committee, 1996-2002.

Accreditation Self-Study Committee, 1999-2000.

University Bookstore RFP Committee, 1998-1999.

Beta Theta Phi, Faculty Advisor, 1996-1998.

Beta Gamma Sigma, Faculty Advisor, June, 1996-1998.

Naming University Facilities Committee, 1996-1998.

Office of Intramural Recreational Sports, Advisory Board, 1992-1996.

Toastmasters student society, Faculty Advisor, 1992-3.

College Nominee to General Education Advisory Representatives, 1993.

Student Services Committee, 1992.

Undergraduate Teaching and Curriculum Committee, 1990-1992.

C. Other:

Instructor, CPA Review Program (Taxation, Auditing), 1985-2001, 2005-2007.

CPA Review Program Coordinator, 1985-1994; roles include: accounting, administration, organization, promotion, reporting.

AICPA Question Author, 2001-2002.

ACT CPA Exam Question Reviewer, 2001-2002.

Illinois Accounting Educators Conference Committee Rep., 1986-1988.

Continuing Professional Education Programs:
1) "Auditing Update: Reporting, Compliance Auditing," Kemper CPA Group, 1989.
2) "Accounting, Auditing, Taxation Update," Riney, Hancock & Co., 1987.
3) "Tax Reform Act of 1986," Medical Products Show, SIUC, 1987
4) "Auditing Update," Grey, Hunter & Stenn, 1986.
5) "Concepts of Analytical Review," Grey, Hunter & Stenn, 1985.

Television Appearances (2 at 1 hour each):
1) new tax law
2) tax compliance

Invited speaker, BUS 123, 1999-2006 (12 presentations).

VI. PROFESSIONAL SERVICE

A. Membership in Professional Associations:

Kentucky Society of CPAs, 2008-2013.
AICPA (American Institute of CPAs), 1980-2010.
American Accounting Association, 1985-2005.
American Taxation Association, 1990-2000.

B. Offices Held and Honors Awarded in Professional Associations:

Kentucky Society of CPAs, Chair, Accounting Educator's Committee, 2010-2013 Duties include coordinating annual meeting, chairing annual meeting, coordinating monthly teleconferences, regular interaction with educators across the state.

Kentucky Society of CPAs, Accounting Educator's Committee, 2008-2013.

Federation of Schools of Accountancy, Articles and By-Laws Committee, 1987-1988.

Federation of Schools of Accountancy, Pedagogical Resources Committee, 1996-1998.

C. Consultantship:

Welliver Faculty Scholar, Boeing Corporation, 2005. Selected as Welliver Scholar for 2-month period, summer, 2005. Duties included:

1) 1-week orientation,
2) 6-week internship at IDS Accounting (St. Louis) under supervision of Dan Winston, and
3) 1-week debriefing session in Seattle.

Valuation of closely-held companies: construction and retail businesses, professional practices, 1986-2006.

Valuation of lost wages and retirement benefits for individuals, 1996-97.

Tax compliance, planning, representation before IRS, 1985-present.

Financial statement analysis, planning: SBDC (Western Kentucky), 1984.

D. Papers and Presentations at Professional Meetings:

Presentation at the chapter meeting of the Institute of Internal Auditors. International Financial Reporting Standards: Where We Stand, Spring, 2011.

Presentation at the chapter meeting of the Institute of Internal Auditors. International Financial Reporting Standards: Where We Stand, Fall, 2009.

Presentation at annual Kentucky Educators Conference (Kentucky Society of CPAs). Integration of International Financial Reporting Standards into the accounting curriculum, May, 2009.

Presentation, October, 2003, "Funding Graduation Education," Federation of Schools of Accountancy National Conference, Denver.

Presentation, March, 2002, "A Taste of Merlot: Promoting the Scholarship of Teaching and Learning in Accounting Education," Midwest Business Administration Association Annual Conference, Chicago, 2002.

Presentation, September 30, 2002, "You Can Build It, But Will They Come?," MERLOT International Conference 2002, Concurrent Session, Atlanta, 2002.

"International Accounting Standards Committee and International Accounting Standards," Discussant, Midwest Decision Sciences Institute Regional Meeting, 1988.

"Recent Changes in Tax Legislation Involving the Oil and Gas Industry," National Meeting of Operations Research Society of America/The Institute of Management Science, 1988.

"Criticisms of Current Approaches to Audit Risk Management," Illinois Accounting Educators Conference, 1987.

"Microcomputers in a Tax Practice," Southern Illinois Chapter of Illinois Society of CPAs, 1986.

"Microcomputers in Undergraduate Tax Curricula," Illinois Accounting Educators Conference, 1985.

E. <u>Other</u>:

Selected as representative to attend Selected as representative to attend continuing professional education program, National Tax Perspectives for Tax Educators, "International Taxation Update," (On-line tax seminar), Ernst & Young, November, 2001.

Selected as representative to attend continuing professional education program, "Taxation of Partners and Partnerships," Ernst & Young, 1993; "IRS Practice and Procedure," 1992; "S Corporations," 1991; "Taxation of Partners & Partnerships," 1990; "Symposiums on Graduate Education," Ernst & Whinney, 1989; "Personal Financial Planning," 1989.

Selected as Representative to Attend Continuing Professional Education Program, "Corporate Taxation," KPMG Peat Marwick, 1990; "Microcomputers in Taxation," 1989; "Personal Financial Planning," 1987.

Conference Moderator, Illinois Accounting Educators Conference, "Integration of Ethics in the Classroom," 1988.

Invited Speaker, "Ethical Perspectives in Business," Faculty-Student Forum, Murray State University, 1987.

Invited Speaker, "Attributes of Success in Accounting," Annual Beta Alpha Psi Banquet, Murray State University, 1986.

Conference Moderator, Illinois Accounting Educators Conference, "Pension & Profit Sharing After the Tax Reform Act of 1986," 1986.

VII. COMMUNITY SERVICE

Finance Committee, Shelby Christian Church, 2011-2013.

DECA (judging HS business competition), Louisville, 2010-2012.

Kentucky Society of CPAs (in conjunction with the Kentucky Council on Economic Education), Financial Literacy Training Program, 2009.

Science Fair Judge, 1993-2005.

Board of Directors, SIU Credit Union, 1989-1990.

Member, Finance Committee, SIU Credit Union, Carbondale, Illinois, 1988-1990.

Deacon, Co-Chair of Fund-Raising Committee, First Christian Church, Herrin, 1999-2001.

Elder, Deacon, Finance Secretary, First Christian Church, Carterville, 1985-1998.

Board of Directors, Murray Christian Fellowship, 1985-1987.

VIII. RESEARCH

A. <u>Research Interest and Specialties</u>:

Federal Income, Partnership, Retirement, Estate Taxation, Auditing.

B. Research Grants Applied for:

"Establishing Online MBA Program". SIUC Distance Learning Enhancement Program, 2006.

C. Research Grants Received:

"Attracting the Best and Brightest to Accounting," Illinois Society of CPAs, 1990, $5,000.

"Tax Treatment from Distributions in Reorganizations," College of Business Administration Scholars Program, Summer 1986.

"Using the Tax System to Promote Social Goals: An Analysis of the Rehabilitation Credit," College of Business Administration Scholars Program, Summer 1985.

D. Research Honors and Awards:

Nominated as School Rep to College of Business Administration Research Honor Roll, 1986.

IX. PUBLICATIONS

A. Articles in Professional Journals:

"The Captive Insurance Subsidiary: Still a Viable Entity?" Journal of Corporate Taxation, September/October, 2002. William Bailey and Randall Hahn.

"Internet in the Classroom," Federation of Schools of Accountancy Accounting Pedagogical Resource Series), co-authors Noel Addy, Marilyn Greenstein, John Pendley, Pamela Smith.

"Is the Accouning Profession Losing High Potential Recruits in High School By Default?," The Accounting Educators Journal, 1998, Allan Karnes, Jim King and Randall Hahn.

"The Brown Group Case: The Tax Court Blows a Hole in the CFC Wall," Journal of Corporate Taxation, Spring, 1995, Raymond Wacker and Randall Hahn.

"The Comparable Profits Method Under the Temporary Section 482 Regulations: A Radical Attempt to Introduce an Objective Standard for International Transfer-Pricing Activities," International Tax & Business Lawyer, Volume 11, No. 1. Raymond Wacker, Allan Karnes, and Randall Hahn.

"Hardship Distributions Under New Regulation Section 1.401(k)-1, "The Monthly Digest of Tax Articles, February 1990. Allan Karnes, Randall Hahn, and Lyndon Sommer.

"Passive Activities and the Seven Tests of Material Participation," The North Dakota Law Review, Spring 1990. Allan Karnes, Randall Hahn, and Lyndon Sommer.

"The New MEC Rules: Managing the Congressional Assault on the Tax Shelter Aspects of Life Insurance Contracts," The Journal of Taxation, Fall 1989. Allan Karnes, Randall Hahn, and Stephen Elliott.

"Complying with Section 89 of the Internal Revenue Code and Related Regulations: Are Your Plans Discriminatory?" The Ohio CPA Journal, Fall 1989. Bart Basi and Randall Hahn.

"Hardship Distributions Under the New 401(k) Regulations," Taxes--The Tax Magazine, April 1989. Allan Karnes, Randall Hahn, and Lyndon Sommer.

"Many 401(k) Plans Will Have to be Revised to Satisfy New Nondiscrimination Tests," Small Business Taxation, January/February 1989. Bart Basi, Randall Hahn, and Lyndon Sommer.

"Control-Complexity and Control-Point Orientation to the Review of EDP Controls," Journal of Information Systems, Fall 1988. Frederick Wu and Randall Hahn.

"Passive Losses: A Look at the Effects of Recent Regulations on Oil and Gas Entities," Oil and Gas Tax Quarterly, Fall 1988. Edmund Fenton and Randall Hahn.

"The Problem of Hot Assets in Farm Partnerships," Westlaw Journal Article Database, Spring 1987. David Joy, Randall Hahn, and Allan Karnes.

"How to Compute Elective Formula Under Section 338 Where There is Recapture," Journal of Taxation, March 1986. David Joy and Randall Hahn.

"The Problems of Hot Assets in Farm Partnerships," Southern Illinois University Law Journal, Summer 1986. David Joy, Randall Hahn, and Allan Karnes.

"Taxation in Divorce After the Tax Reform Act of 1984," Taxation for Lawyers, January/February 1985. Robert Kozub, Randall Hahn, and P. Michael Davis.

"Transfers of Insurance Policies Incident to Marital Dissolution," Taxation for Lawyers, May/June 1984. Robert Kozub, Randall Hahn, and P. Michael Davis.

B. Other:

Book Review: Hoffman and Raabe, West's Federal Taxation: Corporations, Partnerships, Estates, and Trusts, 1990 edition (St. Paul: West Publishing Co., 1989), for the Journal of the American Taxation Association.

Chapter Review: Prentice-Hall, Federal Income Taxation: 1999; web-based course materials.