

# **KIM HONAKER, DBA, CPA**

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## **EDUCATION**

D.B.A. – Accounting, Kennesaw State University, Kennesaw, GA, December 2013, GPA 4.0/4.0  
M.Acc. – Taxation, University of Tennessee, Knoxville, TN, May 1990, GPA 3.68/4.0  
B.S.B.A – Accounting, University of Tennessee, Knoxville, TN, May 1989, GPA 3.77/4.0

## **PROFESSIONAL CERTIFICATION**

Certified Public Accountant, Georgia

## **ACADEMIC AND PROFESSIONAL ACHIEVEMENTS**

2019 LBMC Outstanding Professor of Accounting  
2019, 2015, 2014 “Person at MTSU who makes a difference,” as cited by a graduating senior  
2014 Coles College of Business School of Accountancy Outstanding DBA Accounting Research Award  
2011 NCR Corporation Emerging Leader Program  
2008 Cox Executive Leadership Program  
2008 Outward Bound Professional  
Beta Alpha Psi  
Beta Gamma Sigma Business Honorary  
Golden Key National Honor Society  
Phi Kappa Phi Honor Society  
Passed Uniform CPA Examination on first sitting

## **PROFESSIONAL SUMMARY**

Associate Professor and an accomplished tax executive with industry and Big Four public accounting background, including 11 years as a tax director responsible for public company income tax issues. Experience teaching undergraduate and graduate (M.Acc.) tax courses as well as courses in financial accounting. Demonstrated ability to integrate professional perspective and expertise into research pursuits, curriculum offerings, and the student mentoring process. Practical skills in all functional income tax areas including financial reporting, return compliance, planning, and systems implementations.

## **ACADEMIC POSITIONS**

*Associate Professor*, Middle Tennessee State University, 2019-present  
*Assistant Professor*, Middle Tennessee State University, 2013-2019  
*Adjunct Faculty*, Georgia Southwestern State University, Fall 2012  
*Adjunct Faculty*, Shorter University, Spring 2010  
*Graduate Assistant*, University of Tennessee, 1989-1990

## **ACADEMIC INTERESTS**

*Research:* My research interests merge my practical expertise with topical areas in academic research that include tax avoidance and tax aggressiveness, the purchase of auditor-provided tax services, and the impact of regulation on the supply and demand of tax professionals.

*Teaching:* My primary teaching interest is in Tax, with a secondary interest in Financial Accounting. Both topics leverage my professional experience in these areas of accounting.

## RESEARCH

### Publications in Peer Reviewed Journals

“An Analysis of Initial Financial Statement Impact of the Tax Cuts and Jobs Act, (with Paula Thomas), *CPA Journal* 89(2), 56-65 (2019).

“Gender Trends in the Internal Audit Profession” (with Audrey Scarlata), *Internal Auditing*, 34(1), 6-18 (2019).

“The Effects of Schedule UTP Compliance Reporting: An Analysis of Implications on the Oil, Gas, and Energy Industry” (with Divesh Sharma), *Oil, Gas & Energy Quarterly*, 67(1), 129-147 (2018).

“The State of Critical Thinking in the Internal Audit Profession: Implications for Educators and Practitioners” (with Audrey Scarlata and Kelly Williams), *Internal Auditing*, 33(2), 32-38 (2018).

“Has the IRS’ Schedule UTP Reporting Dampened Corporate Tax Aggressiveness?” (with Divesh Sharma), *Tax Notes*, 157(8), 1087-1094 (2017).

“Does Schedule UTP Have Uniform Long Run Effects on Corporate Tax Planning?” (with Divesh Sharma), *The Journal of the American Taxation Association*, 39(2), 63-79 (2017).

“Preparing Our Students for Careers in Tax: A Closer Look at the Tax Curriculum in Graduate Accounting Programs,” *Tennessee CPA Journal*, January/February, 8-11 (2017).

“A Profile of Key Tax Personnel in Corporate America: Confronting Gender Issues on the Tax Track,” *CPA Journal* 85(12), 6-9 (2015).

### Other Publications

“The Influence of Internal Tax Resources on Observable Tax Outcomes” (with Divesh Sharma, Marshall Geiger, and Jennifer Schafer), *Coles Research Magazine*, 3, 10 (2017).

### Dissertation Research

Dissertation: “The Influence of In-House Tax Expertise on Corporate Tax Avoidance”

Dissertation Summary: The study relies upon hand-collected archival data to explore the relationship between tax avoidance, measured as book effective rates, and (1) an internal tax department, (2) background characteristics of the Chief Tax Officer, and (3) audit committee expertise.

Dissertation Committee:

- Dr. Divesh Sharma (Chair), Professor of Accounting, Coles College of Business, Kennesaw State University.
- Dr. Marshall Geiger, Professor of Accounting, Robins School of Business, University of Richmond.
- Dr. Jennifer Schafer, Associate Professor of Accounting, Coles College of Business, Kennesaw State University.

## INVITED PROFESSIONAL PRESENTATIONS

*Publishing Your Research*, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2017.

One of three panelists invited to discuss publishing in peer-reviewed journals with Kennesaw State DBA candidates.

*Current Issues in Taxation*, Presenter at MTSU Alumni Appreciation Day, Murfreesboro, Tennessee, 2014.

Led Continuing Professional Education seminar for MTSU alumni, faculty, and local business professionals. Topics covered recent developments in taxation.

*The Academic Job Talk*, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2014.

One of two panelists invited to discuss the academic job interview process with Kennesaw State DBA candidates entering the job market.

*New Cohort Orientation*, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2013.

One of two panelists invited to share experiences and advice with new cohort starting DBA program at Kennesaw State in 2013.

*Academic Job Searches*, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2013.

One of three panelists invited to discuss the academic job interview process with Kennesaw State DBA candidates entering the job market.

*Global Tax Transformation (People, Process, and Technology)*, Panelist at KPMG Perspectives Conference, Atlanta, Georgia, 2010.

One of two panelists invited to discuss best practices associated with building a world-class corporate tax function through the efficient and effective use of people, process, and technology.

*Provision System Implementations*, Panelist at Association for Computers and Taxation Conference, New Orleans, Louisiana, 1999.

One of three panelists invited to discuss provision system implementation issues, including challenges in and lessons learned from the implementation process.

## TEACHING

### Academic Courses

#### *Middle Tennessee State University*

Fall 2019 – Spring 2020 ACTG 6550 U.S. International Taxation (1 section)  
ACTG 4550 Introduction to Federal Income Tax (3 sections)

Fall 2018 – Spring 2019 ACTG 6550 U.S. International Taxation (1 section)  
ACTG 4550 Introduction to Federal Income Tax (3 sections)

Fall 2017 – Spring 2018 ACTG 6510 Federal Income Tax Research and Planning (1 section)  
ACTG 6550 U.S. International Taxation (1 section)  
ACTG 4550 Introduction to Federal Income Tax (3 sections)

Fall 2016 – Spring 2017 ACTG 6510 Federal Income Tax Research and Planning (1 section)  
ACTG 6550 U.S. International Taxation (1 section)  
ACTG 4550 Introduction to Federal Income Tax (3 sections)

Fall 2015 – Spring 2016 ACTG 6510 Federal Income Tax Research and Planning (1 section)  
ACTG 6550 U.S. International Taxation (1 section)  
ACTG 4550 Introduction to Federal Income Tax (3 sections)

Fall 2014 – Spring 2015 ACTG 4550 Introduction to Federal Income Tax (6 sections)

Fall 2013 – Spring 2014 ACTG 6510 Federal Income Tax Research and Planning (1 section)  
ACTG 4550 Introduction to Federal Income Tax (5 sections)

#### *Georgia Southwestern State University*

Fall 2012 ACCT 3250 Intermediate Accounting I (1 section, delivered on-line)

#### *Shorter University*

Spring 2010 ACCT 2020 Financial Accounting II (1 section)

## Corporate Training

Led one-on-one, small and large group training on technical accounting and tax concepts for permanent and contract employees. Representative topics/sessions include

- *Provision Process Integration*, NCR Corporation Acquisition Integration Meeting.
- *Process Implications of SOX*, Cox Enterprises, Inc. Annual Compliance Kick-off.
- *Provision to Return Reconciliations*, Cox Enterprises, Inc. Annual Compliance Kick-off.
- *Accounting for Income Taxes under FAS109*, Cox Enterprises, Inc. In-House CPE Session.

## PROFESSIONAL SERVICE

### University Service

#### *Middle Tennessee State University Accounting Department*

Lead Faculty Advisor, Beta Alpha Psi, 2018-2019, 2019-2020 academic year  
Chair, Student Awards Committee, 2018-2019 academic year  
Chair, Student Success Committee, 2014-2015 academic year  
Member, Principles Oversight Committee, 2019-2020 academic year  
Member, Strategic Planning Committee, 2017-2018, 2019-2020 academic years  
Member, Student Awards Committee, 2016-2017, 2017-2018, 2018-2019 academic years  
Member, Graduate Curriculum Committee, 2015-2016 academic year  
Member, CPE and Faculty Development Committee, 2013-2014, 2014-2015 academic years  
Member, Tax Committee, 2013-2014 academic year

#### *Middle Tennessee State University Jones College of Business*

Member, Faculty Development Committee, 2018-2019, 2019-2020 academic years  
Member, Ignite Program Committee, 2018-2019, 2017-2018, 2019-2020 academic years

### Other Academic Service

#### *American Institute of Certified Public Accountants*

Member, CPA Exam Practice Analysis Focus Group, 2014

#### *American Taxation Association*

Member, External Relations Committee, 2016-2017 academic year  
Member, Concerns of New Faculty Committee, 2014-2015, 2015-2016 academic years  
Member, ATA Program Committee, 2014-2015 academic year  
Ad Hoc Reviewer for ATA Section, 2015 AAA Annual Meeting

### Community Service

#### *The Extension* (non-profit organization), Marietta, Georgia

Board Member and Finance Committee, 2009 – 2013  
Executive Committee, 2010 – 2011

## ACADEMIC AND PROFESSIONAL AFFILIATIONS

American Accounting Association  
American Taxation Association  
National Tax Association  
Tax Executives Institute (former)  
Tennessee Society of Certified Public Accountants

## CONFERENCE PARTICIPATION

Beta Alpha Psi, Annual Meeting, Washington, D.C., 2018.  
Beta Alpha Psi, Regional Meeting, Jacksonville, Florida, 2019.  
Beta Alpha Psi, Annual Meeting, Chicago, Illinois, 2019.

American Taxation Association Mid-Year Meeting and JATA Conference, New Orleans, Louisiana, 2018.  
American Accounting Association Southeast Region Meeting, Miami, Florida, 2017.  
American Accounting Association Annual Meeting, New York, New York, 2016.  
American Taxation Association Mid-Year Meeting and JATA Conference, Orlando, Florida, 2016.  
American Accounting Association Annual Meeting, Atlanta, Georgia, 2014.  
American Taxation Association Mid-Year Meeting and JATA Conference, San Antonio, Texas, 2014.  
American Accounting Association New Faculty Consortium, Leesburg, Virginia, 2014.  
American Accounting Association Annual Meeting, Washington, D.C., 2012.  
American Accounting Association Southeast Region Meeting, Savannah, Georgia, 2012.  
American Taxation Association Mid-Year Meeting, JATA Conference, and Doctoral Consortium, New Orleans, Louisiana, 2012.  
American Taxation Association Mid-Year Meeting, JATA Conference, and Doctoral Consortium, Washington, D.C., 2011.

## PROFESSIONAL EXPERIENCE

*NCR Corporation*, Atlanta, Georgia

Director of Tax Operations, 2009-2012

- Oversaw global income tax accounting and U.S. and Canadian return compliance for multinational corporation operating in more than 50 countries.
- Led SEC reporting for the income tax function including calculation of current and deferred tax expense, analysis of FIN 48 exposure, documentation of permanently reinvested foreign earnings, drafting of income tax footnotes and disclosures, financial statement implications of purchase accounting and discontinued operations, and tax-related responses to an SEC comment letter.
- Instrumental in relocation of corporate headquarters from Dayton, Ohio to Atlanta, Georgia including interviewing, hiring, and training tax personnel for new location.

*Cox Enterprises, Inc.*, Atlanta, Georgia

Tax Director, 2002-2009; Tax Manager, 1996-2002; Senior Tax Specialist, 1995-1996; Tax Specialist, 1994-1995

- Oversaw income tax reporting for four sets of audited financial statements including the review of effective tax rate calculations, footnote disclosures, discontinued operations and carve-outs.
- Implemented FIN 48 for publicly traded and privately held subsidiaries as well as SOX controls testing for publicly traded subsidiaries.
- Led consolidated return process for federal filing group that included 99 pro forma 1120s, partnership returns, and multi-state filings. Implemented and maintained tax planning strategies; addressed technical issues associated with deconsolidation, acquisitions, and investments.
- Held preparer and reviewer roles in all areas of the income tax function.

*InterContinental Hotels Group*, Atlanta, Georgia

Senior State Tax Specialist, 1993-1994; State Tax Specialist, 1993

- Prepared and reviewed separate company and combined state income tax returns for multi-state corporations. Conducted related tax research.
- Reconciled tax accounts and prepared monthly journal entries.

*PricewaterhouseCoopers*, Atlanta, Georgia

Tax Associate, 1990-1993

- Prepared and reviewed federal and state tax returns for individuals, partnerships, S-corporations, and C-corporations. Conducted related tax research.
- Compiled client financial statements and posted monthly journal entries.