

CURRICULUM VITAE

ALLEN J. RUBENFIELD, M.B.A., J.D., C.P.A.

PERSONAL INFORMATION:

Home Address:

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EDUCATION:

B.A., Pennsylvania State University
J.D., University of Pittsburgh
M.B.A./Accounting, University of Pittsburgh

PROFESSIONAL CERTIFICATIONS:

Attorney, Pennsylvania
Attorney, District of Columbia
Certified Public Accountant, CPA, Maryland

AREAS OF COMPETENCE:

A. Specific Areas of Teaching Competence

Taxation, Accounting, Law, Ethics and General Business Courses on both the graduate and undergraduate levels.

B. Specific Areas of Research

Taxation, Accounting, Law, Ethics and Education Issues.

EMPLOYMENT HISTORY:

Lecturer of Tax and Accounting, Mercer University (2007 - Present). Teach graduate and undergraduate tax and accounting courses. Research and publish.

Associate Professor of Tax, Accounting and Management, Clark Atlanta University (1998 - 2007). Teach graduate and undergraduate tax, accounting and law/ethics courses. Develop courses and programs. Advise students. Research and publish. Committee work.

Chair (Interim) Accounting, Finance and Economics Departments, Clark Atlanta University (Fall, 2005).

Certified Public Accountant, tax-per-diem basis, self-employed and for smaller Allegheny County accounting firms (1997 - present). Preparation of state and federal tax returns for individuals, corporations and partnerships. Tax review and research. Personal financial and estate planning.

Part-time Faculty of Accounting, Community College of Allegheny County, North (1997 - 1998). Taught undergraduate accounting and business law courses.

Part-time Faculty of Accounting, Robert Morris College (1997 - 1998). Taught undergraduate accounting and tax courses.

Assistant Professor of Taxation, Duquesne University (1991 - 1996). Taught graduate and undergraduate tax and accounting courses. Developed courses and programs. Advised students. Researched and published. Committee work.

Adjunct and Part-time Faculty of Business, University of Maryland, College Park, University of Maryland, University College, Mt. Vernon College (1986 - 1991). Taught undergraduate business courses including tax, accounting, finance and business law. Advise students.

Marvin B. Riibner and Associates, Certified Public Accountant, Tax full-time (1989 - 1991). Preparation of state and federal tax returns for individuals, partnerships, corporations and estates and trusts. Tax review and research. Personal financial planning.

Certified Public Accountant, tax-per-diem basis for a number of Montgomery County, Maryland firms (1986 - 1989). Preparation of state and federal tax returns for individuals, partnerships and corporations. Tax review and research. Personal financial planning.

Assistant Professor of Finance and Business Law, University of Wisconsin-Whitewater (1982 - 1986). Taught undergraduate and graduate business courses. Advised students. Committee work. Research.

Instructor of Business Administration, Pennsylvania State University-Beaver Campus (1981 - 1982). Taught undergraduate business courses. Advised students. Committee work.

TEACHING AND COURSES TAUGHT:

Award:

Outstanding Teacher of the Year, 8th Annual Spring Leadership Conference, Clark Atlanta University, April 4, 2003.

Accounting:

Introductory Accounting 1
Introductory Accounting 2 (Managerial)
Intermediate Accounting 1
Intermediate Accounting 2
Auditing
Not-for-Profit
Cost
Accounting for Nonbusiness Students
Accounting Theory and Practice (Graduate)
Managerial and Financial Accounting 2 (Graduate)

Tax:

Fundamentals of Federal Income Taxation
Business Income Tax
Taxation of Individuals (Graduate)
Partnership Taxation (Graduate)
Corporate Taxation (Graduate)
Federal Estate, Gift and Trust Taxation (Graduate)

Business Law:

Introductory
Commercial Law and Transactions
Legal Environment of Business (Graduate)
Administrative Law and Government
Business Legal Issues (Graduate)

Ethics:

Corporate Ethics (Graduate)

Finance:

Financial Management
Senior Seminars in Finance

Marketing:

Introductory

Supervised Student Internships**COURSE DEVELOPMENT:**

Developed Duquesne University's Federal Estate, Trust and Gift Tax course for the Graduate School of Business.

Redeveloped Duquesne University's Corporate Tax course for the Graduate School of Business.

Developed Clark Atlanta University's Business Legal Issues/Ethics course for its weekend MBA for Working Professionals program.

PROGRAM DEVELOPMENT:

Graduate tax program. Developed Duquesne University's Master in Taxation.

CURRICULUM DEVELOPMENT:

New accounting curriculum for Clark Atlanta University. Preparing rough draft as starting point.

SCHOLARLY AND PROFESSIONAL ACTIVITIES:

A. Grants

“The Impact of Syllabus on Faculty and Students,” with Brian M. Nagle, State System of Higher Education, Summer Academy Expansion Project, Teacher/Scholar Grant, 1995.

B. Publications

“Auditor Compensation Pattern of S & P 500 Corporations Before and After the Passage of Sarbanes-Oxley Act,” with Ganesh Pandit, Adelphi University and Vijaya Subrahmanyam, Mercer University, Journal of Applied Business Research, Summer 2007

“Tax ‘Cheating’ by Ordinary Taxpayers,” with Ganesh Pandit, Adelphi University, The CPA Journal, March 2007.

“How NASDAQ Corporations are Reporting Their Comprehensive Income in Response to SFAS 130,” with Ganesh Pandit, Adelphi University and Jeff Phillips, Clark Atlanta University, MidAmerican Journal of Business, Spring 2006.

“Is it time to *Direct-file?*,” with Ganesh Pandit, Adelphi University and Jack Angel, Adelphia University, the New Accountant, December 2005.

“Charitable Giving or Membership Dues?” with Ganesh Pandit, Adelphi University, NSA MemberLink, National Society of Accountants, June 10, 2004.

“E-Filing: The Ups and Downs” with Ganesh Pandit, Clark Atlanta University, The CPA Journal, September 2003.

“A Case for Using Experiential Education in Accounting,” with Ganesh Pandit, Clark Atlanta University, to the Accounting Instructor’s Report, Fall 2003.

“Student Perceptions on the Importance of Course Syllabi,” with Brian Nagle, Duquesne University, and Ganesh Pandit, Clark Atlanta University, the Journal of Business Disciplines, Fall 2003.

“Learning the Law...What You Need To Know,” with Raphael Boyd, Clark Atlanta University, the New Accountant, October/November 2000

“Teaching Inventory Fraud and Its Consequences To First Year Accounting Students,” with Raphael Boyd, Clark Atlanta University, The Accounting Instructors’ Report, Fall 2000.

“Big CPA Firms and Perceptions of Clients: Evidence from Publicly Traded Companies,” with Ganesh M. Pandit Clark Atlanta University, The Journal of Accounting and Finance Research, Winter 1999.

“Accounting for Stock-Based Compensation: Options on Options,” with Ronald R. Rubenfield, Robert Morris University, The Journal of Accounting and Finance Research, Spring 1997.

“For Not-for-Profits: How to Complete Form 990,” The Journal of Accounting, Taxation and Finance for Business, Summer 1996.

“Paperless Recordkeeping and Taxpayer Penalties,” The Journal of Accounting, Taxation and Finance for Business, Spring 1996.

“Back to the Future with Electronic Filing,” with George H. Bodnar, Duquesne University, The Journal of Accounting, Taxation and Finance for Business, Summer 1995.

“Implications of the Revenue Reconciliation Act of 1993 on Individual Donations to Charitable Organizations,” with Seleshi Sisaye, Duquesne University, Pennsylvania CPA Journal, April 1995.

“Tax-Record Retention Requirements,” with George H. Bodnar, Duquesne University, Internal Auditing, Vol. 8, No. 4, Spring 1993.

C. Proceedings

“Teaching Business Students about Inventory Fraud,” with Raphael Boyd, Clark Atlanta University, Hawaii International Business Conference, May 2006.

“Sarbanes-Oxley Act and the Redistribution of Revenues among the Big Four CPA Firms,” with Ganesh Pandit, Adelphi University, Mid-Atlantic American Accounting Association, Selected Abstracts, Pittsburgh, PA, September 2006.

“Are Corporations Spending Less on Non-audit Services After the Passage of Sarbanes-Oxley Act?” with Ganesh Pandit, Adelphi University and Vijaya Subrahmanyam, Mercer University, North American Accounting Association Proceedings, March 2006.

“The Taxing Issues of Incentive Compensation,” with Ronald Rubenfield, Robert Morris University, Academy of Business Disciplines Proceedings, November 2005.

“GPR Aviation Interiors, Inc.,” with Virgil Carr, Clark Atlanta University and Jeff Phillips, Clark Atlanta University, American Academy of Accounting and Finance Proceedings, January 2005.

“A Sample Study of How NASDAQ Corporations Are Reporting Their Comprehensive Income in Response to SFAS 130” with Ganesh Pandit, Clark Atlanta University and Jeff Phillips, Clark Atlanta University, Southeast American Accounting Association Published Program, April 2004.

“Social Awareness of Undergraduate Accounting Students: Before and After the Financial Reporting Crisis,” with Ganesh Pandit and Vijaya Subrahmanyam, Clark Atlanta University, Decision Sciences Institute Proceedings, November 2003.

“Social Awareness of Undergraduate Accounting Students: Before and After the Enron Debacle,” with Ganesh Pandit, Clark Atlanta University, Southeastern American Accounting Association Annual Meeting Proceedings, March 2003.

“Teaching Business Law to Accounting Students,” with Raphael Boyd, Clark Atlanta University, The American Academy of Accounting and Finance Proceedings, December 2000.

“Student Perceptions on the Importance of Course Syllabi,” with Brian Nagle, Duquesne University, and Ganesh Pandit, Clark Atlanta University, *Conference Proceedings*, February 17, 2000, The American Society of Business and Behavioral Sciences Annual Meeting.

“Teaching Accounting’s Conceptual Framework,” with Ronald R. Rubenfield, Robert Morris College, *Educator’s Roundtable*, June 20, 1999, Institute of Management Accountants.

“Tax-exempt Organizations: Form 990 and the Statement of Functional Expenses,” The American Academy of Accounting and Finance Proceedings, December 1996.

“Tax Reform in the 90’s: A Look at the Flat Tax,” with Ronald R. Rubenfield, The American Academy of Accounting and Finance Proceedings, December 1995.

“Stock Based Compensation: Options on Options,” with Ronald R. Rubenfield, The American Academy of Accounting and Finance Proceedings, December 1995.

“An Analysis of the Theory and Practice Based teaching Approaches in Professional Education: Lessons from Accounting and Legal Education,” with Seleshi Sisaye, Decision Sciences Institute Proceedings, November 1995.

“Teaching Approaches in Accounting and Legal Education,” with Seleshi Sisaye, Northeast Decision Sciences Proceedings, March 1995.

“An Examination of the Inter-Relationship Between Theory and Practice in Accounting Education,” with Seleshi Sisaye, Mid-Atlantic American Accounting Association Proceedings, March 1995.

“An Examination of the Inter-Relationship Between Theory and Practice in Legal Education,” with Seleshi Sisaye, Midwest Academy of Legal Studies in Business Proceedings, March 1995.

“The Legality of an Affirmative Action Plan in a Collective Bargaining Agreement,” with James L. Molloy, Selected Papers, Pacific Northwest Business Law Association, October 1986.

“Tax Reform: Real Estate; Where We’ve Been, Where We’re Headed,” with James L. Molloy, Selected Papers, Pacific Northwest Business Law Association, October 1986.

C. Presentations

“Sarbanes-Oxley Act and the Redistribution of Revenues among the Big Four CPA Firms,” with Ganesh Pandit, Adelphi University, the Mid-Atlantic American Accounting Association, annual meeting, Pittsburgh, PA, April 2006.

“Teaching Business Students about Inventory Fraud,” with Raphael Boyd, Clark Atlanta University, to be presented at the annual meeting of the Hawaii International Business Conference, May 2006.

“Are Corporations Spending Less on Non-audit Services After the Passage of Sarbanes-Oxley Act?” with Ganesh Pandit, Adelphi University and Vijaya Subrahmanyam, Mercer University. The annual meeting of the Midwest Business Administration Association, North American Accounting Association Chicago, IL, March 2006.

“Incentive Compensation, Stock Options: Where are They Headed,” with Ronald Rubenfield, Robert Morris University, Academy of Business Disciplines Annual Meeting, Fort Myers, Florida, November 2005.

“GPR Aviation Interiors, Inc.,” with Virgil Carr, Clark Atlanta University and Jeff Phillips, Clark Atlanta University, American Academy of Accounting and Finance Annual Meeting, New Orleans, Louisiana, December 2004.

“A Sample Study of How NASDAQ Corporations Are Reporting Their Comprehensive Income in Response to SFAS 130” with Ganesh Pandit, Clark Atlanta University and Jeff Phillips, Clark Atlanta University, Southeast American Accounting Association Annual Meeting, Louisville, Kentucky, April 2004.

“Social Awareness of Undergraduate Accounting Students: Before and after the financial reporting crisis,” with Ganesh Pandit and Vijaya Subrahmanyam, Clark Atlanta University, National Decision Sciences Institute Annual Meeting, Washington, DC, November 2003.

“Social Awareness of Undergraduate Accounting Students: Before and After the Enron Debacle,” with Ganesh Pandit, Clark Atlanta University, Southeastern American Accounting Association Annual Meeting, Charleston, SC, March 2003.

“Teaching Business Law to Accounting Students,” with Raphael Boyd, Clark Atlanta University, American Academy of Accounting and Finance Annual Meeting, New Orleans, LA, December 2000.

“Student Perceptions of the Importance of Course Syllabi,” with Brian M. Nagle and Ganesh Pandit, American Society of Business and Behavioral Sciences Annual Conference, Las Vegas, Nevada, February 2000.

“Teaching Accounting’s Conceptual Framework,” with Ronald R. Rubenfield, Institute of Management Accountants Annual Meeting, Seattle, Washington, June 1999.

“Student Perceptions of the Importance of Course Syllabi,” with Brian M. Nagle, Pennsylvania Society of Teaching Scholars Region I and II Annual Conference, Clarion, Pennsylvania, October 1997.

“Tax-exempt Organizations: Form 990 and the Statement of Functional Expenses,” American Academy of Accounting and Finance Annual Meeting in New Orleans, Louisiana, December 1996.

“Tax Reform in the 90’s: A Look at the Flat Tax,” with Ronald R. Rubenfield, American Academy of Accounting and Finance Annual Meeting in New Orleans, Louisiana, December 1995.

“Stock Based Compensation: Options on Options,” with Ronald R. Rubenfield, American Academy of Accounting and Finance Annual Meeting in New Orleans, Louisiana, December 1995.

“An Analysis of the Theory and Practice Based Teaching Approaches in Professional Education: Lessons from Accounting and Legal Education,” with Seleshi Sisaye, Decision Sciences Institute Annual Meeting in Boston, Massachusetts, November 1995.

“What We Learned on Our Summer Vacation,” with Brian M. Nagle, Fourth Annual Conference on Advancing Teaching in the College Classrooms and Campus Cultures in State College, Pennsylvania, March 1995.

“Teaching Approaches in Accounting and Legal Based Education,” with Seleshi Sisaye, Northeast Decision Sciences Institute Annual Meeting in Providence, Rhode Island, March 1995.

“An Examination of the Inter-Relationship Between Theory and Practice in Accounting Education,” with Seleshi Sisaye, Mid-Atlantic American Accounting Association Annual Meeting in Huntington, West Virginia, March 1995.

“An Examination of the Inter-Relationship Between Theory and Practice in Legal Education,” with Seleshi Sisaye, Midwest Academy of Legal Studies in Business Annual Meeting in Chicago, Illinois, March 1995.

“Auditor Liability and Ethics: A Look at the Current Environment,” with Ronald R. Rubenfield, Midwest Business Administration Association Annual Meeting in Chicago, Illinois, March 1994.

“Paperless Recordkeeping and Taxpayer Penalties,” Midwest Business Administration Association Annual Meeting in Chicago, Illinois, March 1993.

“Corporate Taxation: Tax Reform and the Economy,” Midwest Business Administration Association Annual Meeting in Chicago, Illinois, March 1992.

“The Legality of an Affirmative Action Plan in a Collective Bargaining Agreement,” with James L. Molloy, Pacific Northwest Business Law Association Annual Meeting in Seattle, Washington, April 1988.

“Tax Reform: Real Estate; Where We’ve Been, Where We’re Headed,” with James L. Molloy, Pacific Northwest Business Law Association Annual Meeting in Seattle Washington, October 1986.

“Justice in the Small College Town,” with James L. Molloy, Midwest Business Law Association Annual Meeting in Chicago, Illinois, April 1986.

“The American Multinational Corporation: A Crisis in Identity,” with Ronald R. Rubenfield, Midwest Business Law Association Annual Meeting in Chicago, Illinois, April 1986.

“A Note on National Retirement Income Policy,” with William Howard, Western Risk and Insurance Association Annual Meeting in Las Vegas, Nevada, January 1986.

“Business Ethics, Morals and Codes,” Midwest Business Law Association Annual Meeting in Chicago, Illinois, March 1985.

E. Submissions

Partnerships (book), BNA/TM Accounting Policy and Practice Series, Tax Management, Inc. publisher, (a subsidiary of the Bureau of National Affairs, Inc.), currently being edited for publication mid to late 2007.

F. In Process

Joint Ventures (book), BNA/TM Accounting Policy and Practice Series, Tax Management, Inc. publisher, (a subsidiary of the Bureau of National Affairs, Inc.), to be completed for editing June 2007.

“Incentive Compensation, Stock Options: Where are They Headed,” with Ronald Rubenfield, Robert Morris University. 95% complete.

“Auditor Ethics: A Historical Perspective and the Current Environment,” with Ganesh Pandit, Adelphi University. 50% complete.

G. Other Professional Activities

Associate Editor, Southeastern Business Law Journal.

Paper reviewer, 2006 for the Hawaii International Business Conference, Honolulu, HI, May 2006.

Paper reviewer, 2004 for the National Decision Sciences Institute Annual Meeting, Boston, MA, November 2004.

Paper reviewer, 2003 for the National Decision Sciences Institute Annual Meeting, Washington, DC, November 2003.

Paper reviewer, 2001–2002 Journal of the Academy of Business Education.

Taught Continuing Practice Education courses for the Community Accountants of Western Pennsylvania.

Textbook reviewer for Prentice Hall and West Publishing Companies.

Paper reviewer, 1992 Mid-Atlantic Regional Meeting of the American Accounting Association.

Discussant - tax, 1992 Mid-Atlantic Regional Meeting of the American Accounting Association.

Session chair at numerous professional conferences.

H. Membership in Professional Organizations

Pennsylvania Bar
District of Columbia Bar
Maryland CPA
Beta Alpha Phi
Pennsylvania Society of Teaching Scholars

SERVICE - COMMUNITY:

Outside reviewer for promotion candidates.

King's College site visitation team to review Master's in Tax program (October 1991).

Member, Duquesne University's Japan Study Group (May 1993).

Board member, Mt. Lebanon Aqua Club (1992 – 1997).

Have presented seminars on taxation to various professional groups.

Have been interviewed by newspapers and radio talk shows, as an expert, on a variety of tax issues.

SERVICE – UNIVERSITY, COLLEGE, DEPARTMENT:

A. Accounting Department

Coordinator of internships, scholarships and employment.

Collect student data.

Coordinate with placement in the business school, university, etc.

Course development, graduate and undergraduate.

Drew up rough draft, Accounting Departments Mission statement

Involved in Accounting Department's curriculum reform.

B. Business School

Interim Chair Departments of Accounting, Finance and Economics (2005).

Dean's Academic Leadership Team (2005)

Ad Hoc Promotion and Tenure Committee (2004 – 2005)

Research committee

Course development

C. CAU, The Business Community and the Accounting Profession

CAU committee to review grievance procedures, 2003 -

Volunteers in Tax Assistance (VITA) coordinator, 1999 & 2000

Continuing professional education course development:
The Small Business: Tax, Form and Related Issues

Small Business Administration course:
Tax Planning, Investments and Estates

CONTINUING PROFESSIONAL EDUCATION:

Deloitte's Tax Faculty Symposium, April 26 & 27, 2007

Deloitte's Tax Faculty Symposium, April 27 & 28, 2006.

Deloitte's Tax Faculty Symposium, April 28 & 29, 2005.

Management Education Alliance Workshop on Integrating Technology in Accounting Education, Bentley College, November 1999.

Continuing professional education courses in accounting and law for certification and to keep current.

Graduate of the Pennsylvania State System of Higher Education Summer Academy for the Advancement of College Teaching, August 7 -12, 1994.