

Scott Barnes
Visiting Assistant Professor
Accounting

Academic Background

Legum Magister, Taxation, University of Alabama, 2016

Juris Doctor, University of South Carolina, 2013

Masters of Accountancy, University of South Carolina, 2013

Bachelor of Science in Business Administration, University of South Carolina, 2005

Double Major, Accounting and Finance

Faculty Qualification Status

Scholarly Academic

Teaching

List Courses taught in the past at PLU and currently teaching

A. Undergraduate Level:

ACCT323 Cost Accounting

ACCT322 Intermediate Accounting II

ACCT424 Auditing

ACCT320 Accounting Information Systems

B. Graduate Level:

BSMF512 Financial Accounting, Reporting, & Analysis

BMBA517 Financial Resources

C. Executive/ Continuing Education:

List the short courses delivered in Continuing ed or exec ed as applicable.

Intellectual Contributions

5 year summary (2016-21)

Category	BDS	AIS	TLS	Total
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Articles in Refereed Journals (including accepted)	0	1	4	5
Book Chapters/ Books/ Monographs	0	0	3	3
Articles in Non-Peer Reviewed Journals	2	0	0	2
Publications in Refereed Conference Proceedings	2	0	0	2
Presentations in Refereed conferences	6	0	3	9
Presentations of Non-Refereed Papers	0	4	0	4

BDS- Basic/ Discovery; AIS: Applied; TLS: Pedagogy oriented

Refereed Articles (5 Year)

Barnes, Exploring the Taxation of New York’s New Paid Family Medical Leave Benefit, 19 Tax Law & Policy J. 78 (2018).

Tkatchov, M., Hugus, E., & **Barnes**, &, Reconciling Assessment Best Practices and “Double Assessment” in Competency-Based Higher Education *Journal of Competency Based Education* (Sept. 2020).

Barnes, Popham, A., Pottinger, C., Lowe, V., & Hall, R., Lessons from An Online Teacher Preparation Program: Flexing Work Experience to Meet Student Needs and Regulators’ Requirements in the United States, *Journal of Education for Teaching* (Sept. 2020).

Barnes, The Ship in a Storm: What Kind of Scholarship in a Time of Crisis?, *Transnational Journal of Business* (Fall 2020).

Barnes, Saunders, J., King-Robertson, A., & Howlett, B., Learner-Centered Faculty: Quickly Determining When Online Students Need Faculty Support (2020), *forthcoming at Transnational Journal of Business* (accepted August 12, 2020).

Book Chapters/ Books/ Monographs

Barnes, Heath, T., & Clarkson, A., “The Future of Regulatory Compliance in a Post-Pandemic World,” in *Future of Work and Education: Implications for Curriculum Delivery and Work Design* (forthcoming summer 2021).

Barnes, & Warrington, K., “Managing Performance of Faculty in a Virtual Environment,” in *Future of Work and Education: Implications for Curriculum Delivery and Work Design* (forthcoming summer 2021).

Barnes, & Fonner, C., “Inspiring and Motivating Virtual Faculty” in *Future of Work and Education: Implications for Curriculum Delivery and Work Design* (forthcoming summer 2021).

Peer Reviewed Conference Proceedings

Barnes, The CPA-Created Sinkhole: Employer Sponsored Health Savings Accounts in Bankruptcy, *Proceedings of the Southeastern Decision Sciences Association* (April 2020).

Barnes, Disrupting the Myth: The TCJA's Impact on In-Place Child Custody Orders, *Proceedings of the Southeastern Decision Sciences Association* (April 2020).

Peer Reviewed Conference Presentations

Barnes, *Competency Based Education in CPA-Prep Curriculums*, Kentucky Accounting Educators Conference, Louisville, KY, May 25, 2016.

Barnes, *Taxation of New York Paid Family Medical Leave Benefits*, American Taxation Association, Washington, DC, February 21, 2019.

Barnes, & Sawyers, R., *The Effectiveness of Penalties on Taxpayer Propensity to Accumulate Assets in Tax Deferred Plans*, George Mason University Behavioral Tax Symposium, Washington, DC, June 8, 2019.

Barnes, *Disrupting the Myth: The TCJA's Impact on In-Place Child Custody Orders*, Southeastern Decision Sciences Conference, Charleston, SC, February 13, 2020.

Barnes, *The CPA-Created Sinkhole: Employer-Sponsored Health Savings Accounts in Bankruptcy*, Southeastern Decision Sciences Conference, Charleston, SC, February 13, 2020.

Barnes, *The Collapsing National Practice Marketplace: Differential State CPA-Licensure Ethics Requirements*, AAA Public Interest Section Meeting, Washington, DC (March 25, 2020) (this presentation was online due to the cancellation of the meeting due to the COVID-19 pandemic).

Barnes, McCarty, L., & Wrendling, L., *Teaching Online With a Disaggregated Faculty*, AAA Impact the Future Conference, Charlotte, NC (March 26, 2020) (**canceled** due to the COVID-19 pandemic).

Barnes, Franklin J., Souder, M., & Cherry, P. Panel Discussion: *Teaching Accounting Principles Online at Scale*, AAA Impact the Future Conference Los Angeles, CA (April 28, 2020) (**canceled** due to the COVID-19 pandemic).

Barnes, Saunders, J., & Murray, N., *Teaching Through Social Emotional Learning*, Missouri Community College Association (Nov. 2020).

Barnes, *Racial Justice & Tax Marriage Penalties*, Southeastern Association for Legal Studies in Business (Nov. 13, 2020).

Barnes & Eldridge, D., *Publication Opportunities in Competency-Based Education*, CBExchange Virtual Conference 2020, (Nov. 13, 2020).

Articles in Non-Refereed Publications

Barnes and Walker, D., Marketed Wellness and Health Plans May Not Pass Muster, *The Tax Adviser* (2017) reprinted in *The Tax Insider* (2017).

Barnes, Need to Know: COVID-19 Unemployment Benefits for the Self-Employed, *North Carolina State University Extension Service* (2020) (this article went viral).

Non-refereed Presentations (This can include workshops, seminars such as UWT presentations)

Barnes, *Choice of Entity: Understanding Issues in Small Business Startup*, University of North Carolina at Pembroke Entrepreneurship Incubator Speaker Series, Pembroke, NC, January 24, 2017

Barnes, *Employee v. Contractor: Issues in Employee Classification for Small Businesses*, University of North Carolina at Pembroke Entrepreneurship Incubator Speaker Series, Pembroke, NC February 21, 2017.

Barnes, *Debt Collection: A Consumer's Guide*, University of North Carolina at Pembroke Student Financial Fitness Initiative, February 28, 2017 (encore of December 2, 2015 presentation by popular request).

Other Intellectual Contributions (Whatever does not fit under the above including trade journals, newspaper columns)

Competency Based Education in CPA-Prep Curriculums, Florida State Board of Accountancy, Education Committee, Invited Testimony (February 1, 2017).

Fox 8, Greensboro, NC, *NC State University Answers Your Questions About Pandemic Unemployment*, April 21, 2020.

Grants and Awards (5 year)

Wells Fargo Foundation, Low Income Taxpayer Assistance Program Grant (2017-2018) (Awarded, \$100,000).

United States Department of Treasury, Low Income Taxpayer Assistance Program Grant (2017-2018) (Awarded, \$100,000).

Service

Service to the Institution

Member, Pacific Lutheran University, Provost's COVID-19 Task Force	2020-Present
Member, Pacific Lutheran University, Employee Benefits Committee	2020-Present
Member, PLU School of Business, Undergraduate Programs Committee	2020-Present

Service to the Profession

Content Director, American Bar Association, Business Law Section, Tax Section	2016-2019
Member, AICPA Employee Benefits Technical Tax Resource Panel	2015-2019
Chair, Tax Policy Committee, American Accounting Assoc., Taxation Section	2015-2016
Member, Technology Committee, American Accounting Assoc., Tax Section	2019-Present
Associate Editor, <i>Journal of Competency-Based Education</i>	2020-Present
Reviewer, <i>Journal of Competency Based Education</i>	2016-Present
Reviewer, <i>Journal of Legal Tax Research</i>	2018-Present
<i>Ad hoc</i> reviewer, Southeastern Decision Science Conference (7 articles)	2020
<i>Ad hoc</i> reviewer, AAA Public Interest Section Conference (4 articles)	2020

Service to the Community

Assistant Director, NCSU Volunteer Income Tax Assistance Program	2018-2019
Director, NCSU Volunteer Income Tax Assistance Program	2019-2020

Professional Development

AACSB Assurance of Learning Seminar, Tampa, FL	2017
AACSB Applied Assessment Seminar, Charlotte, NC	2018

Honors/Awards

Course Faculty Manager (department chair equivalent) of the Year Western Governors University, School of Business	2018
Southeastern Decision Sciences Conference Top Reviewer	2020

Miscellaneous