

# Joshua L. Simer

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## EDUCATION AND CERTIFICATION

**Doctor of Philosophy**, Accountancy Major, Taxation Minor – May 2020  
University of Mississippi, Oxford, MS

**Master of Business Administration**, Accounting Focus – May 2011  
Tennessee Technological University, Cookeville, TN

**Bachelor of Science in Business Administration**, Accounting Major – December 2009  
Tennessee Technological University, Cookeville, TN

**Certification:** Certified Public Accountant (TN - Inactive)

## SCHOLARSHIP

**Research Interests:** Taxation, tax policy, taxpayer and tax professional behavior, tax history  
**Primary Research Methodology:** Behavioral

### Papers Published in Peer-Reviewed Journals:

Holley, B., and J. Simer. 2022. Lessons from a Tax Education Pioneer: A Tribute to Edward J. Filbey. *Accounting Historians Journal* (forthcoming).

Simer, J., and A. Almand. 2020. Self-Employed Health Insurance Deduction: Nice Tax Break or Gross Inequity? *Tax Development Journal* 10 (Fall 2020): 10-23.

Simer, J., and T. Flesher. 2019. Barber Conable: A Tribute to His Contributions to Tax Law and Lessons for Tax Education. *Accounting Historians Journal* 46 (1): 93-102.

### Other Publications:

Simer, J. 2019. Charities: Use Care in Discussing Tax Deductions. *Arkansas Business* 36 (43): 23.

## **Research in Progress:**

“The Effects of Eligibility Complexity and Incentive Structure on the Relationship between Tax Incentives and Taxpayer Behavior,” with Morris Stocks. *Revising for resubmission to the Journal of the American Taxation Association.*

“Tax Return Projects: Best Practices,” with Ashley Phillips and Andrew Almand. *Writing and collecting data for future journal submission.*

## **Peer-Reviewed Presentations (including presentations by coauthors):**

“Client Communication Tasks in Tax Return Projects,” with Andrew Almand and Ashley Phillips. Presented (poster session) at the American Accounting Association – Southwest Region Meeting (New Orleans), March 2022.

“Tax Return Projects: Best Practices,” with Andrew Almand and Ashley Phillips. Presented by Ashley Phillips (roundtable discussion) at the Teaching and Curriculum Conference at the Midyear Meeting of the American Taxation Association (St. Louis), February 2022.

“The Effects of Eligibility Complexity and Incentive Structure on the Relationship between Tax Incentives and Taxpayer Behavior,” with Morris Stocks. Presented at the Behavioral Tax Symposium (Virtual), June 2021.

“Lessons from a Tax Education Pioneer: A Tribute to Edward J. Filbey,” with Brandi Holley. Presented at the American Accounting Association – Southwest Region Meeting (Virtual), March 2021.

“The Effects of Eligibility Complexity and Incentive Structure on the Relationship between Tax Incentives and Taxpayer Behavior” (research proposal). Presented at the Behavioral Tax Symposium (Washington, D.C.), June 2019.

“Barber Conable: A Tribute to His Contributions to Tax Law and Lessons for Tax Education,” with Tonya Flesher. Presented at the American Accounting Association – Annual Meeting (San Diego), August 2017.

## **Other Research Presentations:**

Coastal Carolina University, November 2018  
University of Central Arkansas, September 2018

## **TEACHING**

**Interests:** Individual taxation, tax policy, accounting principles

**Experience:**

University of Mississippi – Clinical Assistant Professor

- Income Taxes I (F-2022)

University of Central Arkansas – Assistant Professor

- Individual Taxation (F-2020, S-2021, Sum-2021, F-2021, S-2022)
- Principles of Accounting II (F-2020, S-2021, F-2021, S-2022)
- (Graduate) Tax Policy (Sum-2021)

University of Central Arkansas – Instructor

- Individual Taxation (F-2019, S- 2020, Sum-2020)
- Principles of Accounting II (S-2020)

University of Mississippi – Graduate Instructor

- Introduction to Accounting Principles I (Sum-2018, Sum-2017)
- Introduction to Accounting Principles II (S-2019, S-2017, F-2016, Sum-2016, S-2016)
- Income Taxes I (F-2018, S-2018, F-2017)

## **SERVICE**

### **University, College, and Department Committees:**

University of Central Arkansas:

- Member, Academic Adjustments and Appeals Committee – 2020 to 2022
- Member, COB Curriculum and Assessment Committee – 2021 to 2022
- CAC Representative, COB Improvement Team: Teamwork – 2021 to 2022
- Member, Accounting Dept. Faculty Search Committee – 2019 to 2022

### **Non-Committee Service to University, College, and Department:**

University of Central Arkansas:

- Recruiter, Master of Accountancy Program – 2020 to 2022
- Accounting Dept. Faculty Representative, COB Intro to Business – Fall 2021
- Honors Thesis Second Reader, McKayla Phan – 2021
- Contract Class Director, University Scholars Program – Fall 2021
- Contract Class Director, University Scholars Program – Fall 2020
- Honors Thesis Second Reader, Elle Johnson – 2019

### **Service to the Academy and the Profession:**

Secretary, Arkansas Accounting Research Consortium – 2021 to 2022

Volunteer reviewer, Behavioral Tax Symposium – 2021

Presenter, UCA Accounting Department CPE Event – December 2020

Ad hoc reviewer, *Journal of Forensic and Investigative Accounting* – 2020

Ad hoc reviewer, *Accounting Historians Journal* - 2022

### **Community Service:**

Member, Counting Team, 2ND Baptist Greenbrier (AR) – 2021 to 2022

Home Group Leader, 2ND Baptist Greenbrier (AR) – 2021 to 2022

Small Group Leader, 2ND Baptist Conway (AR) – 2020 to 2021

## CONFERENCE PARTICIPATION

AAA Southwest Region Meeting, New Orleans, LA - 2022  
Individual Income Tax Update Course by Surgent, Virtual – 2021  
UCA College of Business Teaching Workshop, Virtual – 2021 to 2022  
UCA CETAL Early Career Coaching Circle, Virtual – 2021 to 2022  
UCA CETAL Mini-Conference, Conway, AR – 2021  
Arkansas Accounting Research Consortium, Conway, AR – 2021  
Behavioral Tax Symposium, Virtual – 2021  
ARCPA Educators Conference, Virtual – 2021  
AAA Southwest Region Meeting, Virtual – 2021  
ATA Midyear Meeting Teaching & Curriculum Conference, Virtual – 2021  
UCA Accounting Department Diversity CPE Conference, Virtual – 2021  
UCA Accounting Department CPE Conference, Conway, AR – 2020  
Behavioral Tax Brownbag Series, Virtual – 2020  
ARCPA Educators Conference, Virtual – 2020  
UCA Accounting Department CPE Conference, Conway, AR – 2019  
Behavioral Tax Symposium, Washington, D.C. – 2019  
AAA Annual Meeting, San Diego, CA – 2017  
Behavioral Tax Symposium, Washington, D.C. – 2017  
ATA Mid-Year Meeting and Doctoral Consortium, Phoenix, AZ – 2017

## PROFESSIONAL EXPERIENCE

<b>Community Health Systems, Franklin, TN</b> <ul style="list-style-type: none"><li>• Corporate Tax Accountant</li></ul>	July 2014-June 2015
<b>Faulkner, Mackie &amp; Cochran, P.C., Nashville, TN</b> <ul style="list-style-type: none"><li>• Advanced Staff Accountant (Tax)</li></ul>	July 2011-July 2014

## PROFESSIONAL ORGANIZATIONS

Arkansas Society of Certified Public Accountants – 2019 to present  
American Accounting Association (American Taxation Association section) – 2015 to present  
American Institute of Certified Public Accountants – 2012 to present  
Tennessee Society of Certified Public Accountants – 2012 - 2021

## AWARDS / HONORS

Graduate Instructor Excellence in Teaching Award, CETL, University of Mississippi – 2019  
Patterson School of Accountancy Doctoral Teaching Award – 2018  
University of Mississippi Graduate Achievement Award – 2017  
ESPN The Magazine Academic All-America – Men's at Large Team (Golf) – 2010