

JOHN ROBERTSON

PROFESSOR OF ACCOUNTING

CONTACT INFORMATION

Office Number: 303

Office Building: Business Building

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EDUCATION

L.L.M. Taxation, The University of Alabama, Tuscaloosa, AL, 1999
J.D. Law, Vanderbilt University, Nashville, TN, 1984
M.B.A. Accounting, Vanderbilt University, Nashville, TN, 1984
B.A. Anthropology, The University of Tennessee, Knoxville, TN, 1980

PROFESSIONAL LICENSURES & CERTIFICATIONS

Certified Management Accountant, Institute of Management Accountants 2011

CFP, Certified Financial Planner Board of Standards, Inc. 1992

CPA, State of Tennessee 1987

Licensed Attorney, State of Tennessee 1985

EMPLOYMENT

2015 - Ongoing Professor of Accounting, Arkansas State University

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2012 - 2015 Chair of Accounting and CIT and Professor of Accounting, Arkansas State University

2009 - 2012 Chair of Accounting and CIT and Associate Professor of Accounting, Arkansas State University

2007 - 2009 Associate Professor of Accounting, Arkansas State University

2005 - 2007 Assistant Professor of Accounting, Arkansas State University

2001 - 2005 Assistant Professor of Business Law, Arkansas State University

2000 - 2001 Visiting Assistant Professor of Business Law, Arkansas State University

1995 - 2000 Tax Manager, Dempsey, Vantrease & Follis, PLLC, CPA's

1989 - 1995 Tax Manager, Winnett Associates CPA's

1987 - 1988 Tax Supervisor, Dew, Williams, Crosslin & Sparks CPA's

1984 - 1986 Staff Accountant, Coopers & Lybrand (now PwC, LLP)

PROFESSIONAL MEMBERSHIPS

Academy of Legal Studies in Business
Arkansas Society of Certified Public Accountants
Institute of Management Accountants
Tennessee Society of Certified Public Accountants
Northeast Arkansas Chapter of the Arkansas Society of CPAs
Memphis Chapter of the Tennessee Society of Certified Public Accountants, 2001 - 2013

HONORS AND AWARDS

You Made a Difference Academic Advisor Award Nominee, Wilson Advising Center, 2013
Friend of Diversity, Arkansas State University, 2013
College of Business Faculty Award for Excellence in Service, Arkansas State College of Business, 2004

TEACHING: COURSES TAUGHT

Arkansas State University

ACCT 2033, Introduction to Financial Accounting, 6 courses.
ACCT 3003, Intermediate Accounting I, 1 course.
ACCT 3033, Intermediate Accounting III, 1 course.
ACCT 4013, Tax Accounting I, 20 courses.
ACCT 4033, Accounting Information Systems, 24 courses.
ACCT 4053, Auditing I, 5 courses.
ACCT 4113, Tax Accounting II, 18 courses.
ACCT 4163, Estate Planning and Taxation, 3 courses.
ACCT 430, Special Problems--Corporate Taxation, 1 course.
ACCT 5013, Tax Accounting I, 3 courses.
ACCT 5113, Tax Accounting II, 10 courses.
ACCT 6043, Tax Planning and Research, 13 courses.
ACCT 6083, Ethics and Professional Responsibility, 8 courses.
ACCT 6093, Directed Individual Study, 1 course.
ACCT 6503, Special Problems in Accounting, 5 courses.
CIT 4093, Special Problems Advanced Word Processing, 1 course.
LAW 2023, Legal Environment of Business, 21 courses.
LAW 4043, Law of Business Organizations, 5 courses.
LAW 6023, Law and Ethics in Business, 5 courses.
MBA 505, Survey of Statistics, 2 courses.
MBA 509, Survey of Operations Management, 2 courses.

SCHOLARLY CONTRIBUTIONS AND CREATIVE PRODUCTIONS

Presentations

Completed/Published

Gannon, S. (Presenter & Author), Robertson, J. (Presenter & Author)
Saving for Disabled Children under the ABLE Act. *ACTEB 64th Annual Meeting*, 2015.

Type: Academic

Scope: State

Published Proceeding: No

Published Elsewhere: No

Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

Class Arbitrations, a Drafting Dilemma. *NARBLA Annual Conference*, 2014.

Type: Academic

Scope: Regional

Published Proceeding: No

Published Elsewhere: Yes

Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J. (Author Only), Robertson, P. Q. (Presenter & Author), Quinn, T. (Author Only)

Challenges to the Defense of Marriage Act. *62nd Arkansas College Teachers of Economics and Business Conference*, 2013.

Type: Academic

Scope: State

Published Proceeding: No

Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

FICA or Not, the Sixth Circuit Complicates a "Settled" Area of the Tax Law. *62nd Arkansas College Teachers of Economics and Business Conference*, 2013.

Type: Academic

Scope: State

Published Proceeding: No

Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

AICPA Proposed Financial Reporting Framework for Small and Medium Sized Entities. *Accounting Alumni Appreciation Day 2013*, 2013.

Type: Non-Academic

Scope: State

Published Proceeding: No

Published Elsewhere: No
Classification: Contributions to Practice
Invited/Accepted: Invited
Reference Creator: Yes
Robertson, J. (Presenter & Author), Robertson, P. Q. (Author Only)
Interpreting "Aiding and Abetting" in the Criminal Tax Law. *49th Annual MBAA Conference*, 2013.
Type: Academic
Scope: Regional
Published Proceeding: No
Published Elsewhere: No
Classification: Contributions to Practice
Invited/Accepted: Accepted
Reference Creator: Yes
Robertson, P. Q. (Presenter & Author), Robertson, J. (Author Only)
Windfall Taxes as Creditable Income Taxes. *49th Annual MBAA Conference*, 2013.
Type: Academic
Classification: Contributions to Practice
Invited/Accepted: Accepted
Reference Creator: No
Robertson, J. (Presenter & Author), Robertson, P. Q. (Author Only)
Christopher v. Smithkline Beecham Corp. *61st Arkansas College Teachers of Economics and Business*, 2012.
Type: Academic
Scope: State
Published Proceeding: No
Published Elsewhere: Yes
Classification: Contributions to Practice
Invited/Accepted: Accepted
Reference Creator: Yes
Robertson, P. Q. (Presenter & Author), Robertson, J. (Presenter & Author)
Manifest Disregard in Arbitration Post-Hall Street. *Academy of Legal Studies in Business Annual Meeting*, 2012.
Type: Academic
Scope: International
Classification: Contributions to Practice
Reference Creator: No
Robertson, J. (Presenter & Author), Robertson, P. Q. (Presenter & Author)
Plain Language in the Tax Law. *87th Annual Meeting of the Academy of Legal Studies in Business*, 2012.
Type: Academic
Scope: National
Published Proceeding: No
Classification: Contributions to Practice
Invited/Accepted: Accepted
Reference Creator: Yes
Robertson, J. (Author Only), Robertson, P. Q. (Presenter & Author)
Motions to Compel Arbitration and Suits on the Underlying Merits. *Annual Conference North Atlantic Regional Business Law Association*, 2012.
Type: Academic
Scope: Regional
Published Elsewhere: Yes
Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: No

Robertson, J.

Teaching Ethics Panel. *ASCPAs Educators' Conference*, 2012.

Type: Academic

Scope: State

Published Proceeding: No

Published Elsewhere: No

Classification: Learning and Pedagogical Research

Invited/Accepted: Invited

Reference Creator: Yes

Robertson, P. Q. (Presenter & Author), Robertson, J. (Presenter & Author)

Salesmen Minus Enthusiasm? Pharmaceutical Sales Reps and the Fair Labor Standards Act. *Annual Conference - Academy of Legal Studies in Business*, 2011.

Type: Academic

Scope: National

Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: No

Quinn, T.; Carr, R.; Robertson, J.

Codification of the Economic Substance Doctrine. *60th Annual Meeting of ACTEB*, 2010.

Type: Academic

Scope: State

Published Proceeding: No

Published Elsewhere: Yes

Classification: Contributions to Practice

Reference Creator: No

Robertson, J.

State Tax Credits and Incentives May Encourage Violations of Federal Law. *4th International Conference American Institute of Higher Education*, Williamsburg, VA. (March 17, 2010).

Type: Academic

Scope: International

Published Proceeding: No

Published Elsewhere: No

Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

How Much You Keep: Eshelman v. Agere and Tax Gross-Ups in Employment Discrimination Cases. *North Atlantic Regional Business Law Association*, 2009.

Type: Academic

Scope: Regional

Published Proceeding: No

Published Elsewhere: Yes

Classification: Contributions to Practice

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

Changes in the Kiddie Tax Change College Savings Strategies. *Southeastern Academy of Legal Studies in Business*, 2007.

Type: Academic
Scope: Regional
Published Proceeding: No
Published Elsewhere: No
Classification: Contributions to Practice
Invited/Accepted: Accepted
Reference Creator: Yes
Robertson, J.; Lewis, J. M.
Congressional Authority to Tax Damage Awards for Emotional Distress after Murphy v. IRS. *Southeastern Academy of Legal Studies in Business*, 2007.

Type: Academic
Scope: Regional
Published Proceeding: No
Published Elsewhere: No
Classification: Contributions to Practice
Invited/Accepted: Accepted
Reference Creator: Yes
Robertson, J.
Saving for College Using Tax Deferred Plans. *46th Annual Arkansas Federal Tax Institute*, 2007.
Wrote and presented three times a one-hour continuing professional education course.

Type: Non-Academic
Scope: State
Published Proceeding: No
Published Elsewhere: No
Classification: Contributions to Practice
Invited/Accepted: Invited
Reference Creator: Yes
Robertson, J.
Tax Update. *Arkansas State University Accounting Alumni Appreciation Day*, 2007.
Wrote and presented a two-hour continuing professional education program.

Type: Non-Academic
Scope: State
Published Proceeding: No
Published Elsewhere: No
Classification: Contributions to Practice
Invited/Accepted: Invited
Reference Creator: Yes
Robertson, J.
Damages to Real Property, The Search for Reasonable Restoration Damages Continues. *Midwestern Academy of Legal Studies in Business*, 2006.
Annual Meeting, March 16-17, 2006

Type: Academic
Scope: Regional
Published Proceeding: No
Published Elsewhere: No
Classification: Contributions to Practice
Invited/Accepted: Accepted
Reference Creator: Yes
Robertson, J.
Basis Adjustments after Involuntary Conversions or Casualties. *Southeastern Academy of Legal Studies in Business*, 2005.

Annual Meeting, November 11-12, 2005

Type: Academic

Scope: Regional

Classification: Discipline-based Scholarship

Reference Creator: Yes

Quinn, T.; Robertson, J.; Carr, R.

Unreported Tip Income: A Taxing Issue. *American Accounting Association Southeast Regional Meeting*, 2005.

Published Proceeding: No

Published Elsewhere: No

Classification: Contributions to Practice

Invited/Accepted: Invited

Reference Creator: No

Robertson, J.

Accounting and Auditing Update. *CPE Conference, Elk Valley Chapter of the TSCPA, Manchester, TN*, June 17, 2004. Wrote and presented a four-hour continuing professional education program.

Type: Non-Academic

Scope: Local

Published Proceeding: No

Published Elsewhere: No

Classification: Contributions to Practice

Invited/Accepted: Invited

Reference Creator: Yes

Robertson, J.

Government Takings for Private Use—The Case for Legislative Intervention. *Southern Academy of Legal Studies in Business*, 2004.

Annual Meeting, March 18-20, 2004

Type: Academic

Scope: Regional

Published Proceeding: No

Published Elsewhere: Yes

Classification: Discipline-based Scholarship

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

The Federal Tax Lien and State Law Property Rights. *Academy of Legal Studies in Business*, 2003.

August 12-16, 2003

Type: Academic

Scope: National

Published Proceeding: No

Published Elsewhere: No

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

Payday Loans: The Arkansas Experience. *Midwestern Academy of Legal Studies in Business*, 2003.

Annual Meeting, March 12-14, 2003

Reference Creator: Yes

Robertson, J.

The Accountant's Legal Liability in the Twenty-First Century. *CPE Conference, Elk Valley Chapter of the TSCPA, Tullahoma, Tennessee*, November 1, 2002.

Wrote and presented a four-hour continuing professional education program.

Type: Non-Academic

Scope: Local

Published Proceeding: No

Published Elsewhere: No

Classification: Contributions to Practice

Invited/Accepted: Invited

Reference Creator: Yes

Robertson, J.

Planning for Incapacity after The Economic Growth And Tax Relief Reconciliation Act Of 2001.

Southern Academy of Legal Studies in Business, 2002.

Annual Meeting, March 6-9, 2002

Type: Academic

Scope: Regional

Published Proceeding: Yes

Published Elsewhere: No

Classification: Discipline-based Scholarship

Invited/Accepted: Accepted

Reference Creator: Yes

Robertson, J.

Private Inurement and the For-Profit Service Provider. *Southern Academy of Legal Studies in Business*, 2001.

Annual Meeting, February 27-March 3, 2001

Type: Academic

Scope: Regional

Published Proceeding: No

Published Elsewhere: Yes

Classification: Discipline-based Scholarship

Invited/Accepted: Accepted

Reference Creator: Yes

Journal Publications

Completed/Published

- Robertson, J., Robertson, P. Q. (2015). Equitable Remedies under ERISA: the Sixth Circuit's Position in Rochow. *Business Law Review*, 48, 91-102.
- Robertson, J. (2014). Class Arbitrations, a Drafting Dilemma. *Business Law Review*, 47, Spring 2014, 77-95.
- Quinn, T., Robertson, J., Robertson, P. Q. (2013). Challenges to the Defense of Marriage Act. *Journal of Business Administration Online*, Vol 12(No 2).
- Robertson, P. Q., Robertson, J. (2012). Christopher v. Smithkline Beecham Corp. *Journal of Business Administration Online*, 11(2), 10. www.atu.edu/jbao/
- Robertson, J., Robertson, P. Q. (2012). Motions to Compel Arbitration and Suits on the Underlying Merits. *Business Law Review*, 45, 89-107.
- Robertson, P. Q., Robertson, J. (2011). The Ku Klux Klan Act and the Intracorporate Conspiracy Doctrine. *Business Law Review*, 44, 235-255.
- Robertson, J., Quinn, T., Carr, B. (2010). Codification of the Economic Substance Doctrine. *Journal of Business Administration Online*, Fall 2010(Vol. 9 No. 2). jbao.atu.edu

- Robertson, P. Q., Robertson, J. (2010). Grumbling, Retaliation, and the Fair Labor Standards Act: Kasten v. St. Gobain Performance Plastics Corp. *Business Law Review*, 43, 133-149.
- Quinn, T., Robertson, J. (2009). Interests in LLPs, LLCs and Tenancies in Common Not Limited Partnership Interests. *Journal of Accountancy*, 208(4), 68-69. www.journalofaccountancy.com
- Robertson, P. Q., Robertson, J. (2009). How Much You Keep: Eschelman v. Agere and Tax Gross-Ups in Employment Discrimination Cases. *Business Law Review*, 42, 127-138. www.narbla.org/
- Robertson, J., Robertson, P. Q. (2008). Multi-State Taxation and Captive REITS: Wal-Mart's "Rollback" of Taxes. *Business Law Review*, 41(Spring 2008), pp. 89-108.
- Robertson, J., Quinn, T., Carr, B. (2006). Unreported Tip Income. *The CPA Journal*, V. LXXVI (NO. 12), 30-39. www.cpapj.com
- Pittman, J., Robertson, J. (2004). Employment Law Meets Labor Law – A Quiet Wedding. *The ALSB Journal of Employment and Labor Law*, Vol. 10(No. 1), 8 pages. <http://www.eiu.edu/~alsb/>
- Robertson, J. (2004). Government Takings for Private Use—The Case for Legislative Intervention. *Southern Law Journal*, Vol. XIV (No. 1), pp. 188-198. <http://www.salsb.org/>
- Robertson, J. (2001). Private Inurement and the For-Profit Service Provider. *Southern Law Journal*, Vol. XI (No. 1), pp. 35-45.

Conference Proceedings

Completed/Published

- Robertson, J. *Planning for Incapacity after The Economic Growth And Tax Relief Reconciliation Act Of 2001* (Fall 2002 ed., pp. pp. 5-13). Proceedings of the Southern Academy of Legal Studies in Business.

Periodicals

Completed/Published

- Robertson, J. (2003). *Credit Can Help Retirement Savings* (01-19-2003 ed., pp. 7B). Jonesboro, AR: The Jonesboro Sun.
- Robertson, J. (2002). *New Law Helping Taxpayers* (05-05-2002 ed., pp. 8B). Jonesboro, AR: The Jonesboro Sun.

SERVICE

Department Service

- Committee Chair, Accounting Search Committee. (July 1, 2015 – May 15, 2016).
- Committee Chair, Accounting Scholarship Committee. (2009 - 2015).
- Committee Member, Management and Marketing PRT Committee. (2009).

- Committee Chair, Accounting Alumni Committee. (2007 - 2009).
- Committee Member, Accounting Graduate Curriculum Committee. (2007 - 2009) (2015 – Present).
- Committee Member, Accounting PRT Committee. (2007 - 2009) (2015 – Present).
- Committee Chair, Accounting Search Committee. (2006 - 2009).
- Committee Chair, Accounting Curriculum Committee. (2005 - 2009).
- Committee Member, Accounting and Law Technology Committee. (2007 - 2008).
- Committee Chair, Accounting Search Committee. (2004 - 2005).
- Committee Member, Ad Hoc Committee on Economics Major with Pre-Law Emphasis.
- Committee Member, Law Curriculum Committee. (2004 - 2005).
- Committee Member, Accounting Undergraduate Curriculum Committee. (2001 - 2005) (2016 – Present).
- Committee Member, Accounting Curriculum and CPA Curriculum Committee. (2003 - 2004).
- Committee Member, Accounting Search Committee. (2003 - 2004).
- Committee Member, Dept. of Accounting, Finance and Law Grievance Committee. (2000 - 2004).

College Service

- Committee Member, College of Business Executive Committee. (July 1, 2009 - June 30, 2015).
- Committee Member, College of Business Planning Committee. (July 1, 2009 - June 30, 2015).
- Committee Member, College of Business Graduate Curriculum Committee. (2007 - 2009).
- Committee Chair, College of Business Scholarship and Recognition Committee. (2005 - 2009).
- Committee Member, College of Business Undergraduate Curriculum Committee. (2005 - 2009).
- Committee Member, College of Business Faculty Development Committee. (2004 - 2009).
- College of Business Publicity and Outreach Committee. (2004 - 2005).
- Committee Member, College of Business Recruiting and Scholarships Committee. (2004 - 2005).
- Committee Member, College of Business Ad Hoc Committee on ASU College of Business Research Code of Conduct. (January 2003 - December 2004).

- Committee Member, College of Business Scholarship and Recognition Committee. (2000 - 2004).

University Service

- Committee Member, Computers and Technology Committee. (August 15, 2013 - June 30, 2015).
- Committee Member, Chairs Council. (July 1, 2009 - June 30, 2015).
- Committee Member, University Honors Council. (January 2009 - May 2009).

University Service other than Committees

- ASU Chapter of Golden Key International Honour Society (University) Spring 2002 - Fall 2007 Role: Faculty Advisor
- A-State Chapter of the National Association of Black Accountants. Role: Faculty Advisor

Service to Professional Organizations

- Committee Member, Institute of Management Accountants (IMA) Committee on Academic Relations Summer 2012 - Summer 2013
- Officer, President/Elect/Past, NEA Chapter of ARSCPA Spring 2012 - Fall 2012
- Officer, Vice President, NEA Chapter of ARSCPA Spring 2011 - Fall 2011
- Committee Member, Arkansas Society of CPAs, Professional Ethics Committee Spring 2011 - Ongoing
- Committee Member, Arkansas Society of CPAs, Taxation Committee Spring 2011 - ongoing

Service to the Community

- Advisor/Member, Advisory Board of the Jonesboro Hispanic Center Spring 2005 - Fall 2012
- Site Coordinator, Internal Revenue Service VITA Spring 2002 - Spring 2004
- Internal Revenue Service Volunteer, VITA program Spring 2001