

# FACULTY DATA SHEET

*MELANIE G. MCCOSKEY*

Assistant Professor of Accounting  
Department of Accounting and Finance  
University of Tennessee at Chattanooga  
Chattanooga, TN 37403  
Phone: (423) 755-5253

## EDUCATION

Ph.D. – 1996, The University of Georgia  
Major: Accounting  
Minors: Finance and Econometrics  
Dissertation Title: Incentives to Manage Expenses in Mutual Life  
Insurance Firms: Tax Minimization or Increased Perquisite Consumption

B.B.A. – 1987, The University of Georgia  
Major: Accounting

## PROFESSIONAL CERTIFICATIONS

Certified Public Accountant

## PROFESSIONAL EXPERIENCE

2003-present: Associate Professor of Accounting

1998-2003: Assistant Professor of Accounting

1996-1998: Assistant Professor of Accounting  
The University of South Florida

1987-1991: Tax accountant, Arthur Andersen, Atlanta, Georgia

## TEACHING

### Masters Level:

BACC 589 Accounting Policy - The course covers the functions of accounting and requires the integration of subject matter studied in the core courses in managerial and financial accounting, systems, auditing, and taxation. The student must demonstrate his/her ability to recognize, analyze and solve accounting policy problems. Content objectives: Research financial accounting and tax laws, identify multiple accounting

issues and form solutions, identify ethical issues and proper responses, identify fraud and prevention techniques.

BACC 542 Tax Planning for Business Decision Making - Tax Research and Advanced Tax Topics such as complex distributions from partnerships, optional partnership basis adjustments, alternative minimum tax for C corporations, consolidated C corporation tax returns and NOL carrybacks and carryforwards, S corporation taxes, and international tax.

BACC 572 Foundations of Accounting – Covers both financial and managerial accounting. Provides an understanding of the concepts used in the preparation of the statement of income, the statement of financial position, and the statement of cash flows and a survey of contemporary financial and managerial topics that might affect the use of financial information.

BACC 532 Income Taxation and Business Decisions – Practices and guidelines which underlie the determination and timing of the tax liabilities of businesses, with particular emphasis on the different types of business entities and on employee compensation and benefits.

Advanced Corporate Taxation – Formation, Operations, Distributions from and Dissolutions of C and S Corporations. University of South Florida.

Entities II – Taxation of Distributions from and Dissolutions of C Corporations, S Corporations and Partnerships. University of South Florida.

Undergraduate Level:

BACC 411 Corporate and Partnership Taxation

BACC 307 Concepts in Federal Taxation

Individual Taxation. University of Georgia

Principles of Taxation for Non-Accounting Majors. University of Georgia

BACC 201 Principles of Accounting (Financial)

BACC 202 Principles of Accounting (Managerial)

INTELLECTUAL CONTRIBUTIONS/RESEARCH

**Article**

Published in Refereed Journals:

Bryant, Aaron, and Melanie G. McCoskey, Service Learning in Accounting Education: A Student's and a Professor's Perspective, August, 2003, *New Accountant*.

McCoskey, Melanie G., Stephanie Bellar, and Lisa Blair, Trust, Trusts, and Accountability: The Role of States in College Savings Plans, Fall, 2003, Vol 23:3, *Public Budgeting and Finance*.

McCoskey, Melanie G., and D. Lee Warren, "Service Learning: An Innovative Approach to Teaching Accounting," Dec, 2003, v. 12, No. 4, 405-413, *Accounting Education: An International Journal*.

Sparks, Ryan C., and Melanie G. McCoskey, "Can Internet Sales Be Taxed?" 2004, Volume 4, No. 2, *Public Finance and Management*.

#### Papers Presented at Meetings

McCoskey, Melanie G., and Stephanie Bellar, "Deficit-Environment Management," Presented at the National Business and Economics Society Annual Conference, Hawaii, March 10-13, 2004.

#### Invited Articles

McCoskey, Melanie G. , "Higher Education Expenses: Educational IRAs and Section 529 Plans," December, 2003, *The Edge*.

### **PROFESSIONAL DEVELOPMENT**

#### **Professional Meetings**

2007: American Society of Women Accountants, Orlando, Florida

### **SERVICE**

#### **University Service**

2002/2003, 2003/2004, 2004/2005, 2005/2006: Member  
*Recruiting Committee*, College of Business, University of Tennessee at Chattanooga

2002/2003, 2003/2004: Member  
*COBA Development Committee*, College of Business, University of Tennessee at Chattanooga

2002/2003: Member  
Faculty Senate, College of Business, University of Tennessee at Chattanooga

2002/2003, 2003/2004: Chair  
*Departmental Recruiting Committee*, Department of Accounting and Finance, University of Tennessee at Chattanooga

2003/2004, 2004/2005: Member

*Internship Committee*, College of Business, University of Tennessee at Chattanooga

2003/2004, 2004/2005: Member

*Strategic Planning Committee*, College of Business, University of Tennessee at Chattanooga

2003/2004, 2004/2005: Member

*Instructional Excellence Committee*, University of Tennessee at Chattanooga

2004/2005, 2005/2006: Member

*MAcc Curriculum Committee*, Department of Accounting and Finance, University of Tennessee at Chattanooga

2004/2005, Member, 2005/2006: Chair

*Undergraduate Petitions Committee*, University of Tennessee at Chattanooga

2005/2006 2006/2007, 2007/2008: Chair

*Mission and Objectives Committee*, Department of Accounting, University of Tennessee at Chattanooga

2005/2006, Member

*Mission and Objectives Committee*, College of Business, University of Tennessee at Chattanooga

2003/2004, 2004/2005, 2005/2006, Member

*Faculty Recruiting Committee*, College of Business, University of Tennessee at Chattanooga

## **Professional Service**

2003/2004: Chair and Member

*Educational Committee*, American Society of Women Accountants, Chattanooga Chapter

2006/2007, 2007/2008: Chair and Member

*Program Committee*, American Society of Women Accountants, Chattanooga Chapter

2007/2008: President-Elect

American Society of Women Accountants, Chattanooga Chapter

2008/2009: President

American Society of Women Accountants, Chattanooga Chapter

2003, Leader

*ASWA Monthly Meeting*, presented one-hour lecture on Internet Sales Taxes

2003, Leader,

*ASWA Educational Meeting*, presented two-hour lecture on Saving, and Paying for a College Education

2004, Leader

*Chattanooga Tax Practitioners*, presented one-hour lecture on Recent Developments with respect to Disguised Dividends

2005, Leader,

*Joseph Decosimo and Company*, presented a two-hour lecture on tax research.

2006, Leader

*Joseph Decosimo and Company*, presented a two-hour lecture on IRC Sections 751 and 754.

2006, Leader

*ASWA Monthly Meeting*, presented one-hour lecture on reasonable compensation.

2007, Leader

*Chattanooga Tax Practitioners*, presented one-hour lecture on qualifying redemptions under IRC Sections 302 and 303.

2007, Leader

*ASWA Monthly Meeting*, presented one-hour lecture on US Production Activities Deduction

### **Service to the Community**

2005, Site Coordinator

*VITA*. Students and professors prepared over 250 tax returns and generated over \$450,000 for low-income residents over a six-week period at a local community center.

2006, Site Coordinator

*VITA*. Students and professors prepared over 350 tax returns and generated over \$650,000 for low-income residents over a six-week period at a local community center.

2007, Site Coordinator

*VITA*. Students and professors prepared over 420 tax returns and generated over \$750,000 for low-income residents over a six-week period at a local community center.

2008, Site Coordinator

*VITA*. Students and professors prepared over 400 tax returns and generated over \$720,000 for low-income residents over a four-week period at a local community center

## **PROFESSIONAL MEMBERSHIPS**

American Society of Women Accountants

## **HONORS AND AWARDS**

2002 – Excellence in Teaching Innovation, College of Business Administration, Faculty Honors Day

2001 – present: Holland Assistant Professor of Taxation

2001 - Beta Alpha Psi Professor of the Year (co-recipient)

2003 – Dean’s Merit

2004 – Exceptional Merit

## **GRANTS**

2003 – American Tax Policy Institute