Dr. Joshua C. Racca CPA

Education and Certifications

Ph.D.	2011 University of North Texas – Accounting Minor – Economics
MBA	2005 University of North Texas
B.S.	2000 Texas A&M University – Computer Engineering
Certified Public Accountant – Texas #099587	

Awards

AICPA Fellowship for Minority Doctoral Students KPMG Minority Accounting Doctoral Scholarship

Research

Refereed Publications

Miller, C., & Racca, J. C. (2020). "*A Pandemic Case Study of Stress and Modality in an Accounting Course*", Business Education Innovation Journal 12(2)

Racca, J. C. & Badua, F. (2017). "Pacioli, Profit, and Positivism: How Inherited Professional and Academic Traditions Have Stymied Accounting Scholarship," Accounting Historians Journal.

Racca, J. C. & Robinson, S. (2016). "*One Course May Not Fit All: Online Accounting Course Offerings*," The Journal of Higher Education Theory and Practice, Issue 16(2)

Refereed Proceedings

Racca, J. C. (2013). The Effect of Prior Earnings Growth on the Book-Tax Difference to Future Income Relationship. European Institute for Advanced Studies in Management : Workshop On Current Issues in Taxation.

Frost, C. A., Racca, J. C., & Stanford, M. (2013). Evidence on the Market Perception of Declines in Corporate Governance. 2013 AAA Annual Meeting.

Dietz, G., Hansen, J., & Racca, J. C. (2013). *EXAMINING THE LINK BETWEEN SALES FORCE INVESTMENTS AND FIRM FINANCIAL PERFORMANCE*. National Conference in Sales Management.

Racca, J. C. (2008). *The Historical Development of Accounting and Modern Accounting Research*. 2008 AAA Annual Meeting.

Pike, B. J., Chui, L., Kurdi, A., Merino, B., Racca, J. C., Samantha Liu, University of North Texas (2008). *Turning a Blind Eye and Deaf Ear to Berle and Means' Managerial Power Thesis: Assessing Corporate Scandals and Audit Failures at the turn of the 21st Century.* 2008 AAA Annual Meeting.

Presentation of Refereed Papers

Racca, J. C. Authored with Badua, F. (2016, June). "Pacioli, Profit, and Positivism: How Inherited Professional and Academic Traditions Have Stymied Accounting Scholarship," World Congress of Accounting Historians, Pescara, Italy.

Racca, J. C. Authored with Robinson, S. (2013, November). *Self Selection for Online Learning among Senior Level Accounting Students*. Accounting Education and Research Forum, Texarkana, Texas.

Racca, J. C. Authored with Frost, C.A., & Stanford, M.(2013, August). *Evidence on the Market Perception of Declines in Corporate Governance*. AAA Annual Meeting, Anaheim, California.

Racca, J. C. (2013, July). *The Effect of Prior Earnings Growth on the Book-Tax Difference to Future Income Relationship.* European Institute for Advanced Studies in Management : Workshop On Current Issues In Taxation, Munster, Germany.

Racca, J. C. (2011, August). *Stable Book-Tax Differences, Prior Earnings, and Earnings Persistence.* PhD Project Accounting Doctoral Students Association Annual Meeting, Denver, Colorado.

Racca, J. C. (2008, August). *The Historical Development of Accounting and Modern Accounting Research*. AAA Annual Meeting, Anaheim, California.

Working Papers

Dietz, G., Hansen, J., & Racca, J. C. (2017). "Examing the Link Between Sales Force Investments and Firm Financial Performance,"

Frost, C. A., Racca, J. C., & Stanford, M. (2017). "Shareholder Wealth Effects of Corporate Governance Deficiencies on Nasdaq," http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2515595

Teaching Experience

University of Connecticut

Coordinate undergrad management accounting course with 400+ students per semester across 10 sections. Developed and taught Data Analytics graduate courses in the online Masters of Science in Accounting program, and MBA Cost Accounting Courses Taught

2016 - Present

Managerial Accounting, ACCT 2101/BADM 2710 (in person and online) Data Analytics Skills for Accountants, ACCT 5554 (online) Applications in Data Analytics, ACCT 5555 (online) MBA Cost Accounting, ACCT 5123 (in person and online)

University of Alabama at Birmingham 2011 - 2016

Develop and teach online and in-person courses in support of the accounting degree programs. Developed 3 online courses in the award winning completely online accounting degree programs, the most of any faculty member. Spring 2015 Teaching Evaluations: 4.3 / 5.0

Courses Taught:

Taxation II (corporations, partnerships), AC 452 Cost Accounting, AC 401 Cost Accounting, AC 401 Online Taxation of Individuals, AC 402 Taxation of Individuals, AC 402 Online Tax Entities (tax research and corporation/partnerships), AC 620 Online

University of North Texas

2007 - 2011

Courses Taught:

Federal Income Tax, ACCT 4300 Federal Income Tax, ACCT 5300 Managerial Accounting, ACCT 2020

South University

2009-2010

Courses Taught: Federal Income Tax (online) Managerial Accounting (online) Financial Accounting (online)

Industry Experience

- 2005 2018 Consultant and Tax Accountant, Dobbs & Co / Self Employed Complete Individual, Corporate, and Partnership tax returns and performed client tax planning engagements, primarily related to gift/estate tax and mergers/acquisitions/investor funding of small and mid-sized businesses.
- 2017 2019 CFO and Investor, Surface to Surface Managed the financial operations and redesigned business processes to grow business, starting with a single crew stamped concrete business.
- 2007 2012 CFO and Investor, Pestworks LLC Completed turn-around of small business as investor and CFO, from struggling to make payroll, through successful sale to industry leader. Produced significant positive returns for myself and owners, and saved the jobs of all

employees, eventually sold the business to large national pest control company.

- 2006 2007 Bank of America, Project Manager Served as a mainframe testing liaison for one of the largest portfolio conversions in United States banking industry, which was successfully completed on-time and on budget, while continuing to serve as departmental and project financial analyst.
- 2000 2006 MBNA Network Engineer / Project Manager Prepared mainframe network capacity reports using mainframe SAS, managed mainframe technology projects and processes through all stages, served as departmental and project financial analyst.
- 2000 2001 MBNA, Technical Excellence Development Program
 Participant in management development program for technical managers.
 Developed replacement time management system for project financial tracking and participated in rotations with bank functional areas, including credit, collections, finance, and marketing.

Service

Reviewer for Financial Accounting Reporting Section Midyear Meeting 2010 AACSB Accounting Accreditation Documentation Committee 2011 UAB School of Business Faculty Affairs Committee 2011-2013 UAB Faculty Senate 2012-2014 UAB Faculty Senate Research Committee 2012-2014 AAA Annual Meeting Moderator for Financial Section 2012 AAA Annual Meeting Moderator for Tax Section 2012 AAA Annual Meeting Moderator for International Section 2012 American Taxation Association New Faculty Concerns Committee 2012 Treasurer for Young Adult SEEK Camp 2011-2020

Affiliations

American Accounting Association (Tax, Managerial, Diversity, and Financial Accounting Sections) PhD Project Accounting Doctoral Students Association National Tax Association Beta Gamma Sigma American Institute of Certified Public Accountants