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## John R. McGowan, Ph.D., CPA, CFE

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Professor of Accounting John Cook School of Business  
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### POSITIONS

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- Professor of Accounting – Saint Louis University *2003-present*
- Professor of Accounting & Chairman - Saint Louis University *1999-2003*
- Associate Professor of Accounting, Saint Louis University *1993-2000*
- Assistant Professor of Accounting, Saint Louis University *1987-1993*
- Instructor of Accounting, SIU-C *1982-1987*

### RELEVANT WORK EXPERIENCE

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- Provide expert witness services for lost wages, age discrimination, Information technology, contract, business valuation and tax cases *1996-present*
- Teaching corporate, international, partnership tax and international accounting *1988-present*
- Taught corporate, international and *multi-state tax* for Deloitte Learning *2003-2008*
- Provided tax compliance services to Deloitte Tax *2007*
- Performed transfer-pricing studies for Solutia Inc. *2001*
- Provided extensive tax compliance services to John Brandvein & Co. *1995-1998*
- Performed international tax and transfer pricing studies *1992*

### EDUCATION

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- Southern Illinois University at Carbondale, Economics/Taxation. Ph.D. *1988*
- Southern Illinois University at Carbondale, Accountancy. M.Acc. *1981*
- Southern Illinois University at Carbondale, Economics. B.A. *1977*

### PROFESSIONAL LICENSES and CERTIFICATES

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- C.P.A., Missouri *1998 - present*
- CFE Certificate (Certified Fraud Examiner) *2011*

### GRANTS AND AWARDS

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- Ernst & Young Visiting Professor at the Tax Foundation, 1994.
- Tax Foundation, sponsored by Ernst & Young; present the results of grant, \$2000, fall 1993.
- Ernst & Young Foundation research grant, with Tracy A. Kaye, "An Analysis of Tax Harmonization of the European Community and Its Implications for U.S. Tax Policy," March, 1993.

### PROFESSIONAL MEMBERSHIPS

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- American Accounting Association (1986-present)
- American Institute of Certified Public Accountants (1998-present)
- American Taxation Association (1988-present)
- Illinois Society of CPAs (1984-1987)
- Missouri Society of CPAs (1988-present)

## **PUBLICATIONS**

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"Chinese Reverse Mergers: Accounting Fraud and Stock Price Collapse," with Brittany Lang, The Journal of Forensic and Investigative Accounting, Vol. 5 Issue 2, July – December 2013.

"Recently Issued Section 108(e)(8) Regulations: An Expanded Definition of Liquidation Value," with Troy Luh and Douglass Murphy, The Tax Adviser, April 2013.

"The Financial Health of Defined Benefit Pension Plans," The Journal of Pension Planning & Compliance, (CCH), Vol. 38 No. 5 Spring 2013.

"EITC Due-Diligence Requirements: IRS Ramps Up Enforcement and Education Efforts," with Ananth Seetharaman, The Tax Adviser, January 2012.

"An Analysis of the Hire Tax Act," with Troy Luh, The Tax Adviser, December 2010.

"The Effect of IFRS on Tax," with Matt Wertheimer, The Tax Adviser, December 2009.

"New Rules and Penalties for Disclosure of Tax Data Could Land Tax Preparers in Jail," The CPA Journal, May 2009.

"The Aftermath of Abusive Tax Shelters: CPA Prosecutions on the Rise," The Tax Adviser, March 2008.

"Schedule M-3: The IRS's Latest Efforts to Close the Book-Tax Gap for Corporate Taxpayers," with David Killion, The Tax Adviser, July 2005.

"The Case of Boomeranging Corporate Franchise Taxes in Missouri: An Analysis of the Proposal to Fund Public Election Campaigns," Journal of State Taxation Vol. 19 No. 4, Spring 2001, pp. 1-10.

"The Effect of Political Affiliation on Taxpayers' Attitudes Towards Alternative Tax Systems," Journal of the American Taxation Association Vol. 22 No. 1, Spring 2000, pp. 111-128.

"Escalating Corporate Tax Burden in Missouri: A Case for Using a Portion of the Current Excess Revenues to Rollback Corporate Taxes," Journal of State Taxation Vol. 18 No. 3, Winter 2000, pp. 23-43.

"International Dimensions of Insurance Coverage and Cross-Border Tax Issues," with Kevin Carr of Marsh Inc., International Tax Journal Vol. 26 No. 2, Spring 2000, pp. 17-32.

"International Competitiveness: The Effects of the 1997 Revenue Reconciliation Bill on U.S. Based Multinational Companies," International Tax Journal Vol. 24, No. 1 winter 1998, pp. 1-22

"An Analysis of the European Community VAT: Implications for U.S. Tax Policy," with B. Anthony Billings, Journal of International Accounting, Auditing and Taxation Vol. 6 No. 2 1997, pp. 131-148.

"UNICAP and Manufacturing Firms: What Factors Promote Compliance?" with Norma Jean Gross, Oil and Gas Tax Quarterly Vol. 26 No. 2, December 1996, pp. 237-266.

"An Inter-country Comparison of Research and Development Incentives," with B. Anthony Billings, Accounting Horizons Vol. 8 No. 1, March 1994, pp. 19-34.

"New Section 6038A Treasury Regulations and Foreign Governments Response," with B. Anthony Billings and Fouad D. Alnajjar, Journal of World Trade Vol. 26 No. 1, February 1992, pp. 85-98.

"Recent U.S. Tax Legislation affecting U.S. Based Foreign Controlled Entities," with B. Anthony Billings, Oil and Gas Tax Quarterly Vol. XL No. 1, September 1991, pp. 54-62.

"Estate Value Considerations in Transfer Tax Planning", with B. J. Nissing, The Journal of the American Society of CLU & ChFC Vol. XLV No. 4, July 1991, pp. 64-71.

"A Study of Firms Compliance with the Uniform Capitalization of Inventory Rules," with Norma J. Gross, The Tax Executive Vol. 42, Nov./Dec. 1990, pp. 364-73.

"How U.S. Corporations Can Reduce Their Overall Tax Burden: Effect of Private Letter Ruling 89029." The CPA Journal Vol. LX No.7, July 1990, pp. 74-76.

"The Business vs. Nonbusiness Income Controversy: Some Recent Developments," with Dennis Murray. The Journal of State Taxation Vol. 8, No. 4, May 1990, pp. 303-314.

"A Comparison of Partnerships and Subchapter S Corporations After the Tax Reform Act of 1986," with David Joy. Saint Louis University Law Journal Vol. 33, No. 4, Summer 1989, pp. 971-1004.

"Passive Foreign Investment Companies and TAMRA of 1988," Business and Tax Planning Quarterly Vol. 5, No. 3, 1989. pp. 6-9.

"The Reform of Subchapter C and Mergers and Acquisitions after General Utilities: Now What is Congress Waiting For?" The Akron Law Review, Vol. 24, No. 1, summer 1990, pp. 129-139.

## **PAPERS PRESENTED**

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"Differential Excise Tax Rates: Their Effect on Law Enforcement Activities," with Susan Peters, Presented at the Western Economics Association, July 1999.

"Chinese Accounting Education Facing the 21st Century", with Daoyang Guo, Junjuan Yang, and Jianjun Du. presented at the International Association for Accounting Education and Research World Conference in Paris, France. October 1997.

"Excise Taxes and Sound Tax Policy" presented at the Tax Foundation Excise Tax Conference, January 1997, Miami Beach.

"An Analysis of the European Community VAT and Implications for U.S. Tax Policy" presented at the North American Tax Policy Conference, with T.A. Billings November 1996. Detroit.

"An Examination of the Compliance Experience of Manufacturing Firms with the UNICAP Tax Rules" presented at the North American Tax Policy Conference, with T.A. Billings and N. Gross November 1995. Detroit.

"An Examination of the Compliance Experience of Manufacturing Firms with the UNICAP Tax Rules" presented at the IRS Research Conference, with N. Gross, November 1991. Washington, DC.

"Closing the Tax Gap for Small Businesses" presented at The 1991 IRS Tax Research Conference, November 15, 1991, Washington, D.C.