

Felicia C. Farrar
Director, MBA Programs/Assistant Professor

Alabama A&M University
College of Business and Public Affairs

Contact Information:
Office Phone: (832) 978-3629
E-mail: felicia.farrar@aamu.edu

EDUCATION AND CERTIFICATION

Ph.D. Business Administration (Accounting) - Oklahoma State University

- **Dissertation:** Tax Reform: An Analysis of the Tax Cuts and Jobs Act of 2017 Internal Revenue Code §199A Qualified Business Income Deduction (**Obtained IRS Archival Data**)

Master of Business Administration

Bachelor of Business Administration-Accounting Executive

Leadership Program, Georgetown University

Post Graduate Accounting Certificate, Texas Woman's University

Certified Public Accountant, Texas License Number 108550

Certified Public Accountant, Delaware License Number CA-0004206

Certified Public Accountant, Alabama License Number 14857-R

Certified Fraud Examiner, License Number 582774

RESEARCH AND TEACHING INTERESTS

Research: Tax Reform, Tax Compliance, Diversity and the Accounting Profession, Accounting Education Managerial Accounting,

Teaching: Individual Tax, Corporate Tax, Intermediate Accounting I & II, Accounting Analysis for Governmental & Not-For-Profit Accounting, Managerial Accounting

PUBLICATIONS

- **Dissertation:** Tax Reform: An Analysis of the Tax Cuts and Jobs Act of 2017 Internal Revenue Code §199A Qualified Business Income Deduction
- "Role and Function of the Public Company Accounting Oversight Board and Auditing Standard No. 5 an Audit Internal Control Over Financial Reporting that Integrated with an Audit of Financial Statements, Ten 10 List on Corporate Governance and Accounting Journals" (2010)
- "A New Supply of Seasoned, Experienced CPAs" *Practical Accountant* (2005)
- "Federal Agencies Face New Internal Control Standards" *Compliance Week* (2005)

WORKING PAPERS

- “What is The Impact of Diversity in the Accounting Profession?”
- “Whistleblower – Hero or Villain”
- ESG: Communication Between the Financial Accounting and Management Teams
- Is State CPA Societies Impacting the Accounting Pipeline?

Conference Paper

Product Mix: Strategic Operational and Valuation Decisions – Presenting - 2024 MAS/IMA Teaching Case Conference!

TEACHING EXPERIENCE

Student Evaluations: (last two years – 4.8 (5 point scale, 5 Best, 1 Worst))

Courses Taught:

Alabama A&M University

- Intermediate Accounting, I
- Intermediate Accounting II
- Advance Accounting
- Individual Tax
- Corporate Tax
- Auditing
- Financial Accounting
- International Accounting

University of Louisville (2021 – 2024)

- MBA – Managerial Accounting

University of Houston (2022-2023)

- Principles of Accounting

Houston Community College (2017-Present)

- Intermediate Accounting, I
- Intermediate Accounting II
- Individual Tax
- Corporate Tax
- Governmental & Not-For-Profit Accounting

Franklin University

- Financial Statement Fraud
- Individual Tax
- Corporate Tax
- Governmental & Not-For-Profit Accounting

Lone Star College

- Business Management

Prince George Community College

- Individual Tax
- Corporate Tax
- Governmental & Not-For-Profit Accounting

INVITED PRESENTATIONS

Houston CPA Society Spring Accounting Education Conference

- “Incorporating the CPA in the Classroom”
- “Tax Returns and Financial Statements what you need to know”

Rutgers University – “The Importance of a CPA”
“Tax Reform”

Hampton University – “The Importance of a CPA”

Lamar University – “The Importance of a CPA”
“Government Accounting”

AICPA Tax Conference
“Tax implications of foreign employees”

HBCU White Initiative Conference
“Diversity in Accounting”
“Accounting and STEM”

KPMG PhD Project Conference
“Diversity in Accounting”

Tom Joyner FV Cruise
“How to Get and Keep Your Side Hustle.”
“The Big Giveback: Why Non-Profits fail and how you can create a successful one.”

NABA Accounting Career Awareness Program
“Accounting Certifications & Advanced Degrees”

OTHER PRESENTATIONS

NABA Accounting Career Awareness Program – Summer 2016 - Present “Accounting Certifications & Advanced Degrees”

SERVICE

Alabama A&M University

Director, MBA Program
Accounting Program Coordinator
Faculty Senate
AOL Committee
Search Committee – Chair
Developed MBA in Accounting Analysis Program

National Society of Certified Public Accountants, Inc.

Vice Chair
CPA Exam Bootcamp Developer and Curriculum Writer

TXCPA Houston (Houston CPA Society)

Chair Diversity and Inclusion
Tax Expo Committee
Nominating Committee

TXCPA

Diversity and Inclusion
Awards Committee

National Association of Black Accountants (NABA)

Western Region CPA Review Boot Camp Co-Director
Western Regional Council
National Director
Accounting Career Awareness Program (ACAP) Committee

American Institute of Certified Public Accountants (AICPA)

Academic Education Committee
Accounting Scholars Leadership Workshop – Application Reviewer

Delta Sigma Theta Sorority Incorporated

Economic Development Committee
Social Action Committee
Internal Audit Chair
Treasurer

Wheeler Ave Baptist Church

Financial Empowerment Ministry – Chair
Women’s Guild – Treasurer

AICPA

Academia Executive Committee

American Accounting Association

Tax Section

Leadership Section

Diversity Section

KPMG PhD Project

AFAA Planning Committee

Conference Discussant

CONFERENCES

Participant:

AICPA Women’s Global Leadership Summit

Chicago, Illinois

AICPA Accounting Profession Diversity Pipeline Symposium

Atlanta, GA

Houston, Texas

Washington, DC

American Accounting Association Annual Conference

Washington, DC - 2024

San Francisco, California

PhD Project Annual Doctoral Tax Consortium and Conference

New York, New York

Washington, DC – AFAA Planning Committee

AACSB Aol Conference

PWC HBUC Faculty Conference

2018 - 2024

Deloitte MADE Conference

KPMG Faculty Conference

FELLOWSHIPS, AWARDS, AND HONORS

- Association of Government Accountants Scholarship
- Houston CPA Society Education Award
- National Association of Black Accountants Outstanding Member
- TXCPA, Significant Contribution by Member in Education Award
- TXCPA, Presidential Citation Award for Diversity & Inclusion

WORK EXPERIENCE

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)

- Item Writer

INTERNAL REVENUE SERVICE

- Joint Committee Specialist

Designated Subject Matter Expert appointed to review examinations of large net-worth individuals, large complex corporations with subsidiaries, diversified activities, multiple partners, national or international scope and operations, and other high asset entities, partnerships, estates, or fiduciaries. Resolve critical and unusual problems for complex tax examination issues, guide significant examination projects or programs, and serve as an expert in an area covered by obscure or difficult-to-apply tax laws.

- Instruct, provide expert testimony, participate in grand jury cases, examine special areas of taxation, and participate as a cooperating agent in joint investigations.
- Approve or disapprove recommendations and reports prepared by examining agents, reducing errors, and ensuring fairness, regulatory compliance, and governance education.
- Promote the fair application of the law and regulations by proactively resolving litigation issues.
- Advise the Committee staff or the Assistant to the Commissioner.
- Instructor and Subject Matter Expert on identifying, interpreting, and applying international tax laws.
- Collaborated with and advised counsel, competent authorities, and the International Practice Network to resolve complex international tax issues involving Transition Tax IRC 965 and transfer pricing.
- Provided leadership in revamping and updating the Internal Revenue Manual (IRM).
- Trained Revenue Agents

- Internal Revenue Agent for LARGE BUSINESS & INTERNATIONAL
- Return Preparer Coordinator for Gulf States, Lateral Detail
- Internal Revenue Agent for SMALL BUSINESS & SELF EMPLOYED

BECKER PROFESSIONAL EDUCATION

- CPA Review Faculty

KPMG, LLP

- In Charge Senior

PROFESSIONAL DEVELOPMENT

- NASBA Conference
- SEC Conference
- HCC Online Teaching Certificate Program
- American Accounting Association (AAA)
- New Markets Tax Credit Summit, CohnRenizk LLP (2014)
- Transfer Pricing Notice of Proposed Adjustment (NOPA) Session 2
- Transfer Pricing NOPA Session 1
- International Overview
- Branch Rules for Foreign-Based Company Service Income
- Global Tax Organization Chart Part II
- Global Tax Organization Chart Part I
- IBC IRC 956 & Other Repatriation Strategies
- Inbound Repatriation & Jurisdiction to Tax
- Outbound Income Shifting
- Outbound Deferral Planning Accessing FTCs (Section 861, Allocation and Apportionment)
- Outbound Deferral Planning Accessing FTCs (Interest)
- YK-1 Training Sources of Foreign Information & JITSIC
- Ph.D. Project Annual Conference Attendee
- HBS Teaching with Case Studies
- American Accounting Association