

Roger L. Lirely, Professor

The University of Texas at Tyler
Department of Accounting, Finance & Business Law
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Education

DBA, Southern Illinois University at Carbondale, 1996.

Major: Accountancy

Dissertation Title: Corporate Tax Equity and the Tax Reform Act of 1986: An Examination of the Relationship between Effective Tax Rates and Investment Risk

MS, DePaul University, 1985.

Major: Accountancy

BA, Illinois Wesleyan University, 1974.

Major: Chemistry

Professional Positions

Professional

Corporate Treasurer and Operations Manager, Financial Services, Inc.. (1984 - 1991).

Assistant to the President and Vice-President, Millard Maintenance Service Co., Inc.. (1980 - 1983).

Academic

Assistant Professor, Western Carolina University, July 1996 – June 2002

Associate Professor, Western Carolina University, July 2002-June 2007

Professor, Western Carolina University, July 2007-June 2010

Department Head, Department of Accounting, Finance and Entrepreneurship, WCU, 2003-2007 (Note: became Department of Accounting, Finance and Economics in July 2007).

Professor, The University of Texas at Tyler, July 2010 – present

Chair, Department of Accounting, Finance and Business Law, July 2010 – August 2024

Interim Chair, Department of Management and Marketing, July 2013 – June 2014

Interim Dean, Soules College of Business, June 2018—May 2019

TEACHING

The University of Texas at Tyler

Accounting for Management Control (MBA)

Cost Accounting

Fraud Examination(Cross-listed BBA and graduate)

How to Build and Manage a Successful Accounting Career

Income Tax I--Sole proprietorships and property

Income Tax II—Entities (Graduate)

Income Tax III--Compliance and Planning (Graduate)
Income Tax Research (Graduate)
Intermediate Accounting I
Principles of Accounting--Financial
Principles of Accounting—Managerial
Survey of Accounting

Western Carolina University

ACCT 251: Principles of Accounting--Financial
ACCT 252: Principles of Accounting--Managerial
ACCT 355: Intro to Federal Income Taxation
ACCT 620: Income Tax Theory and Applications
ACCT 662: Business Taxation
PM 500: Tools for Financial Management

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles

White, K., Cowart, T. & Lirely, R. (2025). Unveiling Justice: An Analysis of IRC 7430 and the Quest for Fairness in Taxpayer Administrative and Judicial Proceedings with the IRS. 90 *Brooklyn Law Review* (2). 473-524.

Cowart, T., Lirely, R. & Brandt, A. (2023). Unauthorized Disclosure of Tax Information: When Is the United States Liable for Actions of the IRS. 15 *William & Mary Law Review*.(1). 51-115.

Fischer, M. & Lirely, R. (2022). Oil, Gas and Energy Nonfinancial Reporting. 70 *Oil, Gas and Energy Quarterly* (3). 503-23.

James, H. L., & Lirely, R. (2021). The Propensity to Save: The Effect of Sarbanes-Oxley Act. 40 *Review of Financial Economics* (1). 77-96.

James, H. L., Borah, N., & Lirely, R. (2021). The Effectiveness of Board Independence in High-discretion Firms. 85 *Quarterly Review of Economics and Finance* (Aug). 103-117.

Wu, C. Y., Pandey, V. K., & Lirely, R. (2021). The Influence of US Presidential tweets on global financial markets. 20 *Journal of Accounting and Finance* (7). 78-86.

Fessler, N., and R. Lirely. 2016. When Lifo Backfires: Lifo Accounting and Liquidity Measures in the Energy Industry in a Period of Declining Oil Prices. 65 *Oil, Gas, and Energy Quarterly* (2). 215-31.

Hsieh, C., Y. Ren, and R. Lirely. 2016. Earnings Management, Executive Compensation and Layoffs. 20 *Journal of Accounting and Financial Studies*(3). 84-103.

Swanger, S., R. Lirely, N.L. Kauffman, and R. Roig. 2015. Warwick Merchants Fleet: An Integrative Case. 21 *Journal of the International Academy for Case Studies* (6). 307-319.

Avery, S., R. McWhorter, R. Lirely, and D.H. Doty. 2014. Seeking Empirical Validity in an Assurance of Learning System. 89 *Journal of Education for Business*, (3). 156-164.

- Cowart, T.W., R. Lirely and S. Avery. 2014. Two Methodologies for Predicting Patent Litigation Outcomes: Logistic Regression Versus Classification Trees. 51 *American Business Law Journal* (3). 843-847.
- Mulligan, R., R. Lirely, and D. Coffee. 2014. An Empirical Examination of Minsky's Financial Instability Hypothesis: From Market Process to Austrian Business Cycle. 20 *Journal des Economistes et des Etudes Humaines* (1). 1-17.
- Camp, K., S. Avery and R. Lirely. 2012. Cooperative-Experiential Learning: Using Student-Developed Games to Increase Knowledge Retention. 9 *Journal of Instructional Pedagogies*. 119-128.
- Lirely, R., K. Keech, C. Vanhook, and P. Little. 2011. Developmental and Evaluative Contextual Usage of Peer Assessment of Research Presentations in a Graduate Tax Accounting Course. 2 *International Journal of Business and Social Science* (23). 89-94.
- Lirely, R., D. Coffee, R. Roig, and S. Swanger. 2010. LIFO Accounting and Liquidity Measurements in the Energy Industry. 58 *Oil, Gas, and Energy Quarterly* (No. 3): 393-406.
- Little, P., D. Coffee, R. Lirely, and B. Little. 2010. Explaining Variation in Market to Book Ratios: Do Corporate Reputation Ratings Add Explanatory Power Over and Above Brand Values? 2 *Journal of Finance and Accountancy* (January): 109-116.
- Coffee, D., R. Roig, R. Lirely, and P. Little. 2010. The Materiality of LIFO Accounting Distortions on Liquidity Measurements. 2 *Journal of Finance and Accountancy* (January): 35-46
- Coffee, D., R. Lirely and S. Swanger. 2009. Accounting for Capital Formation: Financial Accounting, Income Tax, and Auditing Issues of Related Party Loans at Unrealistic Interest Rates. II *Journal of Business Cases and Applications*. (Spring 2009): 50-52.
- Little, P., D. Coffee, R. Lirely, and S. Swanger. 2008. Relevance of Standardized Measures of Discounted Future Net Cash Flows in the Oil and Gas Industries. 57 *Oil, Gas, and Energy Quarterly* (No. 2, December): 305-312.
- Little, P., D. Coffee and R. Lirely. 2007. Decision Usefulness Of Brand Value In Explaining Variation In Market To Book Ratios. 33 *Journal of Business and Economic Perspectives* (No. 2): pp. 154-161.
- Little, P., D. Coffee, and R. Lirely, R. 2005. Brand Value and Representational Faithfulness of Balance Sheets. *Academy of Accounting and Financial Studies Journal* 9(3), pp. 79-88.
- Lirely, R., and F. Lockwood. 2005. To Flip or Not To Flip?: Using a Family Limited Partnership as a Harvesting Strategy. *Entrepreneurial Executive*, 10, 93-107.
- Coffee, D., and R. Lirely. 2005. Using APB Opinion 21 and IRC Sec. 1274 to Evaluate Accounting and Tax Issues for an Unusual Loan. *Journal of the International Academy for Case Studies*, 11(5), 1-3.
- Coffee, D., and R. Lirely. 2005. Using APB Opinion 21 and IRC SEC. 1274 to Evaluate Accounting and Tax Issues for an Unusual Loan. *Journal of the International Academy for Case Studies-Instructor Notes* 11(6), 1-8.
- Lirely, R., and D. Coffee. 2003. Counting the Returns: What Constitutes Fair Disclosure?. *International Academy for Case Studies*, 9(5), pp. 69-76.
- Lirely, R. and D. Coffee 2003. Counting the Returns: What Constitutes Fair Disclosure?. *Journal of the International Academy for Case Studies--Instructor Notes*, 9(6), pp. 63-66.

Coffee, D., B. Jones and R. Lirely. 2001. Meeting Quarterly Expectations: Jackson Semiconductor. *Journal of the International Academy for Case Studies*, 7(2), pp. 31-34.

Coffee, D., B. Jones, and R. Lirely, 2001. Meeting Quarterly Expectations: Jackson Semiconductor. *Journal of the International Academy for Case Studies-Instructor Notes*, 7(5), pp. 51-54.

Lirely, R., P. Little, and R. Welker. 2000. An Evaluation of the Effect of the 1986 Tax Reform Act on Risk-adjusted Measures of Corporate Tax Equity. *Academy of Accounting and Financial Studies Journal*, 4(1), pp. 44-64.

Lirely, R., S. Swanger, D. Coffee, and R. Rogers. 2000. Preserving the Homestead: Using the Qualified Personal Residence Trust in Financial Planning for Retirees. *Journal of Finance Case Research*, 2(2), pp. 1-4.

Lirely, R. 2000. Tax Reform Unvisited: The Need for An Academic Voice. *Academy of Accounting and Financial Studies Journal*, 4(1), pp. 117-121.

Lirely, R. 1998. The Effect of Tax Reform on the Relationship between Corporate Effective Tax Rates and Investment Risk. *Academy of Accounting and Financial Studies*, 2(2), pp. 42-55.

Karnes, A., R. Lirely, and L. Cundiff. 1997. The Limited Liability Company: A State-by-State Look at the New Pass-through Entity. *Detroit College of Law at Michigan State University Law Review*, 1997(1), pp. 2-47.

Karnes, A., and R. Lirely. (1993. "Striking Back at the IRS: Using Internal Revenue Code Provisions to Redress Unauthorized Disclosures of Tax Returns or Return Information". *Seton Hall Law Review*, 23(3), pp. 924-966.

Karnes, A. and R. Lirely, 1995. I.R.C. Section 7431: A Taxpayer's Civil Remedy for Unauthorized Disclosures of Tax Information. *Illinois Bar Journal*, 83(7), pp. 530-535.
Reprinted: Karnes, A., and R. Lirely. 1996. I.R.C Section 7431: A Taxpayer's Civil Remedy for Unauthorized Disclosures of Tax Information. *Westlaw*.

Non-Refereed Articles

Lirely, R. and B. Jones. 2007. Practical Budgeting for New Accounting Graduates. *New Accountant* 722: 24-27.

Articles In Progress

Lirely, R., White, K. & Cowart, T. Untitled empirical analysis of the factors that influence judicial decisions in taxpayer lawsuits to recover administrative and court costs in suits against the IRS. Data collected and cleaning in progress.

Proceedings

Little, P., R. Lirely, R., K. Keech and C. VanHook. 2011. Developmental and Evaluative Contextual Usage of Peer Assessment of Research Presentations in a Graduate Tax Accounting Course. *Allied Academies International Conference, Las Vegas, NV, October 2011* (forthcoming).

Lockwood, F., Lirely, R., Young, S. W. (2004). *Maximizing the Harvest by Changing to a C-Corporation from a Limited Liability Company When Selling to New Owners*. Las Vegas, NV: Allied Academies.

- Lirely, R., Coffee, D., Swanger, S., Rogers, B. (2000). *No Joy in Mudville: Tax and Ethical Considerations in Financial Planning for Retirees* (pp. pp. 113-117). Myrtle Beach, SC: Proceedings of the International Academy for Case Studies.
- Lirely, R., Coffee, D., Beegle, J., Gould, J. (2000). *The AOL Time Warner Combination: Purchase or Pooling?* (pp. p. 1). Myrtle Beach, SC: Proceedings of the International Academy for Case Studies.
- Lirely, R., O'Dell, D. (1999). *The Effects of Tax Reform on the Distribution of Corporate Effective Tax Rates: A Microeconomic Analysis of the Army and Nunn-Domenici Proposals* (pp. p. 24). Myrtle Beach, SC: Proceedings of the Academy of Accounting and Financial Studies.
- Lirely, R., Banerjee, D. (1998). *Tax Return Preparation Problems in Accounting Classes: An Innovative Approach to Generating Multiple Problems and Solutions* (pp. pp. 151-152). Proceedings of the Academy of Accounting and Financial Studies.
- Lirely, R., Coffee, D. (1998). *An Unusual Loan Case: Financial Accounting and Tax Issues* (pp. p. 169). Myrtle Beach, SC: Proceedings of the International Academy for Case Studies.
- Lirely, R., Banerjee, D. (1997). *Using Computer Software for Tax Return Problems: The Expert Tax Problem Generator/Solver* (pp. p. 580). Proceedings of the 28th Annual Meeting of the Decision Sciences Institute.

Presentations Given

- Lirely, R. Tax Update on Tax Cuts and Jobs Act of 2017. Chamber of Commerce, Kilgore, TX. March 2018.
- Lirely, R. and J. Reynolds, CPE Session for CPAs on Tax Cuts and Jobs Act of 2017. Longview, TX, March 2018.
- Lirely, R. and T. Cowart. 2015. Present day Don Quixotes – Are taxpayers seeking damages under I.R.C. section 7431 ‘Tilting at Windmills’? *Academy of Legal Studies in Business Annual Conference*, Philadelphia, PA, August 2015.
- Avery, S.; R. Lirely, and H. Doty. 2012. Searching for empirical validity in an Assurance of Learning system. *Decision Sciences Institute Annual Conference*, San Francisco, CA November 2012.
- Camp, K., S. Avery and R. Lirely. 2012. Cooperative-Experiential Learning: Using Student-Developed Games to Increase Knowledge Retention. *International Conference on Learning and Administration in Higher Education Academic Business World International Conference*. Nashville, TN. May 23-25, 2012.
- Doty, H., R. Lirely, and S. Avery. 2011. Searching for Empirical Validity in an AOL System. *AACSB Annual Accreditation Conference*. Philadelphia, PA. September 26-27, 2011.
- Doty, H., R. Lirely, and S. Avery. 2011. Using the Logic of Confirmatory Factor Analysis to Design and Evaluate a Strategically Derived AOL System. *Southwestern Dean’s Association Conference*, Santa Fe, NM, June 7-8, 2011.
- Swanger, S., L. Sease, and R. Lirely. Leveraging Faculty Talents and Interests to Create a Graduate Seminar Series. Presented at the *Annual Meeting of the American Accounting Association Annual Meeting*, Anaheim, CA, August 2008.

Swanger, S., L. Sease, and R. Lirely. 2008, Leveraging Faculty Talents and Interests to Create a Graduate Seminar Series. Presented at the *Southeast Regional Meeting of the American Accounting Association* Birmingham, AL, April 2008.

Lirely, R., Karnes, A., Sobery, J., The National Conference of the Academy of Accounting and Financial Studies, "Taxpayer Rights and IRS Reform: Here We Go Again". (April 1998).

SERVICE

Editorial and Review Activities

"Freedomnomics," Asheville Citizen times Book Review (October 2007).

"The Leadership Secrets of Colin Powell", Asheville Citizen Times Book Review. (January 2003).

"Leading with the Heart: Coach K's Successful Strategies for Basketball, Business, and Life", Asheville Citizen Times Book Review. (April 2002).

"Don't Let our Small Business: 76 Mistakes to Avoid", Asheville Citizen Times Book Review. (August 2000).

"The Greedy Hand: How TAXES Drive Americans Crazy and What to do About it", Asheville Citizen Times Book Review. (August 1999).

"The Ultimate Rip-off: A Taxing Tale", Asheville Citizen Times Book Review. (August 1998).

General Service

The University of Texas at Tyler

Chair, Undergraduate Curriculum and Assessment Committee, 2024-present

Co-Advisor, Minorities in Business, 2020-2023

Advisor, Student Athletic Advisory Committee, 2015-2017

Co-Advisor, Accounting Society, 2015-2018

Intercollegiate Athletics Committee, 2015-2019

Faculty Athletic Representative, 2014-2017

University Assessment Committee, 2014 – 2018

Core Curriculum Task Force, 2013 – 2014

Chairs Council, 2011 - present

Assurance of Learning Committee (chair), 2010 – 2015, ad hoc 2016-

Soules College Leadership Council, 2010 – present

Western Carolina University

Chair, Assurance of Learning Committee—BS and BSBA programs, 2008-2010

Chair, Assurance of Learning Committee—Graduate programs, 2008-2010

Pre-Core Working Group, 2009-2010

Core Working Group, 2009-2010

Graduate Curriculum Committee, 2009-2010

Undergraduate Curriculum Committee, 2009-2010

Chair, Assessment Task Force, (2006 - 2008).

Leadership Group. (2003 – 2007, 2009-2010).

Committee Member, Business Core Task Force. (2006).

Chair, Curriculum Committee. (2002 - 2003).

Curriculum Committee. (2001 – 2003).

Dean's Advisory Council. (1999 - 2001).

Secretary of the Faculty. (2000).

Professional

Editorial Board, *Journal of Accounting and Financial Studies*. (1996 - 2002).
Pass-Through Entities Committee. American Taxation Association, (1997 - 2001).
Chairperson, (2000 - 2001).

Public/Community

Board of Directors, Junior Achievement of Greater Tyler, Texas, 2021-present
Member, Stock Market Challenge Committee
Member, Hall of Fame Committee
Member, Bowling Challenge Committee
Board of Directors, Tyler Innovation Pipeline, 2019-2020
Assistant Coach, Blue Ridge Rangers Baseball Club, Inc., Secretary/Treasurer. (2001 - 2009).
Mountaineer Little League, Treasurer. (2002 - 2006); Board Member (2002-2007).

Western Carolina University

Faculty Hearing Committee, 2008-2010
Chair, James Dooley Excellence in Teaching Award Committee (WCU School of Music), 2008
Madison Professorship Selection Committee, 2008
Collegial Review Document Task Force (2007-8)
Research Council (2006-2009)
Faculty Travel Committee. (2002 - 2007).
Academic Problems Committee. (2003 - 2005).
Academic Affairs Committee. (2000 - 2002).
Board of Governors Award Committee. (2000 - 2002).
Council on Instruction and Curriculum. (1998 - 2001).
CIC Instruction Committee. (1997 - 2001).
Senior Gift Campaign Committee. (1997 - 1998).

Consulting

Professional, Oxford Capital. (2000 - 2001).

Professional Education Delivered

Income Tax Planning for CFP® Certificate Program, Western Carolina University, 2008 – 2010.

Development Activities Attended

CBT Leadership Institute (2016-17)
"Canvas LMS" UT Tyler (2017)
"Academic Partnerships Online Training" UT Tyler (2012)
"BlackBoard Training" UT Tyler (2010)
"Wimba Training," WCU, (2009)
"Assessment Training," ABET, (2009)
"Don Farmer Tax Update," Asheville, NC (2008)
"Harvey Brightman Teaching Seminar," WCU (2008)
"Applied Assessment Seminar," AACSB (2008)
"Assurance of Learning Seminar," AACSB (2007)
"Leadership Institute," University of North Carolina, Chapel Hill. (2005).
"Management and Supervisory Essentials," WCU. (2003 - 2005).
"WebCT Level I". (2004).
"WebCT Level II". (2004).

WCU Annual Accounting Update Seminar, WCU Annual Accounting Update Seminar. (1996 - 1999).
Workshop, "New Faculty Consortium", American Accounting Association, St. Charles Illinois. (1997).

Awards and Honors

Impact Award, Student Life and Leadership (UT Tyler), 2015
Honorary Member of Beta Alpha Psi, 2013-present
Beta Gamma Sigma, 2011-present
Chancellors Meritorious Service to Students Award, WCU. (2006).
Accounting Professor of the Year, Alpha Kappa Psi. (2005).
Allied Academies Distinguished Research Award, Allied Academies. (2004).
Barry and Pat Smith Fellow of Accountancy. (2001-2004).
Jay I. Kneedler Professor of Excellence Award Nominee. (2004).
Allied Academies Distinguished Research Award. (2001, 2003).
Allied Academies Distinguished Research Award. (2000).
Chancellor's Distinguished Teaching Award Nominee. (1999).
Allied Academies Distinguished Research Award. (1998).
Chancellor's Distinguished Teaching Award Nominee. (1998).
Jay I. Kneedler Professor of Excellence Award. (1998).
Chancellor's Distinguished Teaching Award Nominee. (1997).
Jay I. Kneedler Professor of Excellence Award Nominee. (1997).