

KIM HONAKER, DBA, CPA

BAS N426
MTSU Box 50

Phone: 615-898-2353
kim.honaker@mtsu.edu

EDUCATION

D.B.A. – Accounting, Kennesaw State University, Kennesaw, GA, December 2013, GPA 4.0/4.0

M.Acc. – Taxation, University of Tennessee, Knoxville, TN, May 1990, GPA 3.68/4.0

B.S.B.A – Accounting, University of Tennessee, Knoxville, TN, May 1989, GPA 3.77/4.0

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Georgia

ACADEMIC AND PROFESSIONAL ACHIEVEMENTS

2025, 2023, 2020, 2019, 2015, 2014 “Person at MTSU who makes a difference” as cited by graduating student

2024-2025 MTSU’s Department of Accounting Advisory Board Partnership Award

2022-2025 Deloitte Outstanding Professor of Accounting

2019-2022 LBMC Outstanding Professor of Accounting

2014 Coles College of Business School of Accountancy Outstanding DBA Accounting Research Award

2011 NCR Corporation Emerging Leader Program

2008 Cox Executive Leadership Program

2008 Outward Bound Professional

Beta Alpha Psi Accounting Honors Organization

Beta Gamma Sigma Business Honorary

Golden Key National Honor Society

Phi Kappa Phi Honor Society

Passed Uniform CPA Examination on first sitting

PROFESSIONAL SUMMARY

Associate Professor and accomplished tax executive with industry and Big Four public accounting background, including 11 years as a tax director responsible for public company income tax issues. Experience teaching undergraduate and graduate (M.Acc.) tax courses as well as courses in financial accounting. Demonstrated ability to integrate professional perspective and expertise into curriculum offerings, the student mentoring process, and research pursuits. Practical skills in all functional income tax areas including financial reporting, return compliance, planning, and systems implementations.

ACADEMIC POSITIONS

Associate Professor (Tenured), Middle Tennessee State University, 2019-present

Assistant Professor, Middle Tennessee State University, 2013-2019

Adjunct Faculty, Georgia Southwestern State University, Fall 2012

Adjunct Faculty, Shorter University, Spring 2010

Graduate Assistant, University of Tennessee, 1989-1990

ACADEMIC INTERESTS

Teaching: My primary teaching interest is in Tax, with a secondary interest in Financial Accounting. Both topics leverage my professional experience in these areas of accounting.

Research: My research activities merge my practical expertise with topical areas in academic research that include tax avoidance and tax aggressiveness, the purchase of auditor-provided tax services, and the impact of regulation on the tax profession.

TEACHING**Academic Courses Taught***Middle Tennessee State University (Fall 2013 – Spring 2026)*

ACTG 6550	6 sections
U.S. International Taxation	(3 traditional on-ground, 3 blended)
ACTG 6540	4 sections
Taxation of Business Entities	(1 traditional on-ground, 2 blended, 1 asynchronous online)
ACTG 6510	4 sections
Federal Income Tax Research and Planning	(4 traditional on-ground)
ACTG 5550/4550	21 sections
Introduction to Federal Income Tax	(16 traditional, 1 blended, 4 synchronous remote)
ACTG 4980	1 section
Independent Study in Accounting	(Independent study)
ACTG 4420	6 sections
Accounting Internship	(6 Independent study)

Georgia Southwestern State University (Fall 2012)

ACCT 3250	1 section
Intermediate Accounting I	(Asynchronous online)

Shorter University (Spring 2010)

ACCT 2020	1 section
Financial Accounting II	(Traditional on-ground)

Corporate Training

Led one-on-one, small and large group training on technical accounting and tax concepts for permanent and contract employees. Representative topics/sessions include

- *Provision Process Integration*, NCR Corporation Acquisition Integration Meeting.
- *Process Implications of SOX*, Cox Enterprises, Inc. Annual Compliance Kick-off.
- *Provision to Return Reconciliations*, Cox Enterprises, Inc. Annual Compliance Kick-off.
- *Accounting for Income Taxes under FAS109*, Cox Enterprises, Inc. In-House CPE Session.

RESEARCH**Publications in Peer Reviewed Journals**

“An Analysis of Initial Financial Statement Impact of the Tax Cuts and Jobs Act, (with Paula Thomas), *CPA Journal* 89(2), 56-65 (2019).

“Gender Trends in the Internal Audit Profession” (with Audrey Scarlata), *Internal Auditing*, 34(1), 6-18 (2019).

“The Effects of Schedule UTP Compliance Reporting: An Analysis of Implications on the Oil, Gas, and Energy Industry” (with Divesh Sharma), *Oil, Gas & Energy Quarterly*, 67(1), 129-147 (2018).

“The State of Critical Thinking in the Internal Audit Profession: Implications for Educators and Practitioners” (with Audrey Scarlata and Kelly Williams), *Internal Auditing*, 33(2), 32-38 (2018).

“Has the IRS’ Schedule UTP Reporting Dampened Corporate Tax Aggressiveness?” (with Divesh Sharma), *Tax Notes*, 157(8), 1087-1094 (2017).

“Does Schedule UTP Have Uniform Long Run Effects on Corporate Tax Planning?” (with Divesh Sharma), *The Journal of the American Taxation Association*, 39(2), 63-79 (2017).

“Preparing Our Students for Careers in Tax: A Closer Look at the Tax Curriculum in Graduate Accounting Programs,” *Tennessee CPA Journal*, January/February, 8-11 (2017).

“A Profile of Key Tax Personnel in Corporate America: Confronting Gender Issues on the Tax Track,” *CPA Journal* 85(12), 6-9 (2015).

Other Publications

“The Influence of Internal Tax Resources on Observable Tax Outcomes” (with Divesh Sharma, Marshall Geiger, and Jennifer Schafer), *Coles Research Magazine*, 3, 10 (2017).

INVITED PROFESSIONAL PRESENTATIONS AND MEDIA APPEARANCES

MTSU Provides Resources for First-Time Tax Filers, Content Contributor, MTSU Sidelines, 2025.

Interviewed by MTSU student reporter Hannah Carley to provide advice to MTSU students on tax filing obligations and resources available to them.

Universities Need You! Content Contributor, Strategic Finance Magazine, 2017.

One of five professors featured in a journal article highlighting opportunities in academia and profiling accounting professionals who have transitioned into academic careers.

Publishing Your Research, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2017.

One of three panelists invited to discuss publishing in peer-reviewed journals with Kennesaw State DBA candidates.

Current Issues in Taxation, Presenter at MTSU Alumni Appreciation Day, Murfreesboro, Tennessee, 2014.

Led Continuing Professional Education seminar for MTSU alumni, faculty, and local business professionals. Topics covered recent developments in taxation.

The Academic Job Talk, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2014.

One of two panelists invited to discuss the academic job interview process with Kennesaw State DBA candidates entering the job market.

New Cohort Orientation, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2013.

One of two panelists invited to share experiences and advice with new cohort starting DBA program at Kennesaw State in 2013.

Academic Job Searches, Panelist at Kennesaw State University DBA Session, Kennesaw, Georgia, 2013.

One of three panelists invited to discuss the academic job interview process with Kennesaw State DBA candidates entering the job market.

Global Tax Transformation (People, Process, and Technology), Panelist at KPMG Perspectives Conference, Atlanta, Georgia, 2010.

One of two panelists invited to discuss best practices associated with building a world-class corporate tax function through the efficient and effective use of people, process, and technology.

Provision System Implementations, Panelist at Association for Computers and Taxation Conference, New Orleans, Louisiana, 1999.

One of three panelists invited to discuss provision system implementation issues, including challenges in and lessons learned from the implementation process.

PROFESSIONAL SERVICE**University Service**

Middle Tennessee State University Accounting Department

Interim Department Chair, 2022-2023, 2023-2024 academic years

- Managed fiscal, administrative, curricular, and personnel matters for Department of Accounting
- Drafted DOA AACSB Continuous Improvement Review application
- Co-hosted Discover Accounting at MTSU in collaboration with Tennessee Society of CPAs and MTSU's Zeta Gamma Chapter of Beta Alpha Psi
- Discussed accounting opportunities with potential students at MTSU Preview Days and on Transfer Promise Tours
- Served as Chair of department's Strategic Planning Committee
- Served as ex officio member of MTSU Accounting Advisory Board
- Helped launch and served as ex officio member of MTSU Accounting Alumni Ambassador Board comprised of recent graduates

Beta Alpha Psi, 2018-2019, 2019-2020, 2020-2021, 2021-2022 academic years

- Served as Lead Faculty Advisor for MTSU's Zeta Gamma Chapter
- Planned and hosted annual Meet the Firms event; hosted annual BAP Golf Tournament
- Organized annual BAP Mock Interviews
- Coached annual Best Practices Teams
- Supported Discover Accounting events at MTSU, in collaboration with the Tennessee Society of CPAs and Department of Accounting.

Committee Leadership

- Chair, Undergraduate Curriculum Committee, 2024-2025, 2025-2026 academic years
- Co-Chair, Annual CPE Day Event, Fall 2021
- Chair, Student Awards and Scholarships Committee, 2018-2019 academic year
- Chair, Student Success Committee, 2014-2015 academic year

Committee Service

- Member, Strategic Planning Committee, 2017-2018, 2019-2020, 2020-2021, 2021-2022, 2024-2025, 2025-2026 academic years
- Member, Tenure and Promotion Review Committee, Spring 2022, 2025-2026 academic year
- Member, Undergraduate Curriculum Committee, 2021-2022 academic year
- Member, Student Awards and Scholarships Committee, 2016-2017, 2017-2018, 2025-2026 academic years
- Member, CPE and Faculty Development Committee, 2013-2014, 2014-2015, 2020-2021, 2021-2022 academic years
- Member, Principles Oversight Committee, 2019-2020 academic year
- Member, Graduate Curriculum Committee, 2015-2016 academic year
- Member, Tax Committee, 2013-2014 academic year

Middle Tennessee State University Jones College of Business

Committee Service

- Undergraduate Program Committee
 - Department Chair Representative, 2022-2023, 2023-2024 academic years
 - Member, 2021-2022, 2024-2025, 2025-2026 academic years
- Assurance of Learning Committee
 - Member, 2020-2021 academic year
- Faculty Development Committee
 - Member, 2018-2019, 2019-2020 academic years
- Ignite Program Committee
 - Member, 2017-2018, 2018-2019, 2019-2020 academic years

Middle Tennessee State University

Faculty Senate

- Department of Accounting Representative, 2025-2026 academic year
- Member, Non-Tenure Track Faculty Committee, 2025-2026 academic year

Chairs' Council

- Member, 2022-2023, 2023-2024 academic years

Search Committee, Jones College Dean Search

- Member, 2023-2024 academic year

Other Academic Service

American Institute of Certified Public Accountants

Member, CPA Exam Practice Analysis Focus Group, 2014

American Taxation Association

Member, External Relations Committee, 2016-2017 academic year

Member, Concerns of New Faculty Committee, 2014-2015, 2015-2016 academic years

Member, ATA Program Committee, 2014-2015 academic year

Ad Hoc Reviewer for ATA Section, 2015 AAA Annual Meeting

Community and Other Professional Service

Kennesaw State University, Kennesaw Georgia

MAcc Student Mentor Program, 2025-2026 academic year

The Extension (non-profit organization), Marietta, Georgia

Board Member and Finance Committee, 2009-2013

Executive Committee, 2010-2011

PROFESSIONAL AFFILIATIONS

American Accounting Association

American Taxation Association

National Tax Association

Tax Executives Institute

Tennessee Society of Certified Public Accountants

CONFERENCE PARTICIPATION

TSCPA Accounting Educator and Employer Forum, Virtual, 2023.

American Taxation Association Mid-Year Meeting and JATA Conference, Virtual, 2022.

Beta Alpha Psi, Mid-year Meeting, Virtual, 2022.

Beta Alpha Psi, Annual Meeting, Virtual, 2021.

Beta Alpha Psi, Mid-year Meeting, Virtual, 2021.

EY Tax Educators Symposium, Virtual, 2021.

Beta Alpha Psi, Annual Meeting, Virtual, 2020.

Beta Alpha Psi, Annual Meeting, Chicago, Illinois, 2019.

Beta Alpha Psi, Regional Meeting, Jacksonville, Florida, 2019.

AACSB Accounting Accreditation Conference, Tampa, Florida, 2019.

Beta Alpha Psi, Annual Meeting, Washington, D.C., 2018.

American Taxation Association Mid-Year Meeting and JATA Conference, New Orleans, Louisiana, 2018.

American Accounting Association Southeast Region Meeting, Miami, Florida, 2017.

American Accounting Association Annual Meeting, New York, New York, 2016.

American Taxation Association Mid-Year Meeting and JATA Conference, Orlando, Florida, 2016.

American Accounting Association Annual Meeting, Atlanta, Georgia, 2014.

American Taxation Association Mid-Year Meeting and JATA Conference, San Antonio, Texas, 2014.

American Accounting Association New Faculty Consortium, Leesburg, Virginia, 2014.

American Accounting Association Annual Meeting, Washington, D.C., 2012.

American Accounting Association Southeast Region Meeting, Savannah, Georgia, 2012.

American Taxation Association Mid-Year Meeting, JATA Conference, and Doctoral Consortium, New Orleans, Louisiana, 2012.

American Taxation Association Mid-Year Meeting, JATA Conference, and Doctoral Consortium, Washington, D.C., 2011.

PROFESSIONAL EXPERIENCE

NCR Corporation, Atlanta, Georgia

Director of Tax Operations, 2009-2012

- Oversaw global income tax accounting and U.S. and Canadian return compliance for multinational corporation operating in more than 50 countries.
- Led SEC reporting for the income tax function including calculation of current and deferred tax expense, analysis of ASC 740-10 uncertain tax positions, documentation of permanently reinvested foreign earnings, drafting of income tax footnotes and disclosures, financial statement implications of purchase accounting and discontinued operations, and tax-related responses to an SEC comment letter.
- Instrumental in relocation of corporate headquarters from Dayton, Ohio to Atlanta, Georgia including interviewing, hiring, and training tax personnel for new location.

Cox Enterprises, Inc., Atlanta, Georgia

Tax Director, 2002-2009; Tax Manager, 1996-2002; Senior Tax Specialist, 1995-1996; Tax Specialist, 1994-1995

- Oversaw income tax reporting for four sets of audited financial statements including the review of effective tax rate calculations, footnote disclosures, discontinued operations and carve-outs.
- Implemented ASC 740-10 for publicly traded and privately held subsidiaries as well as SOX controls testing for publicly traded subsidiaries.
- Led consolidated return process for federal filing group that included 99 pro forma 1120s, partnership returns, and multi-state filings. Implemented and maintained tax planning strategies; addressed technical issues associated with deconsolidation, acquisitions, and investments.
- Held preparer and reviewer roles in all areas of the income tax function.

InterContinental Hotels Group, Atlanta, Georgia

Senior State Tax Specialist, 1993-1994; State Tax Specialist, 1993

- Prepared and reviewed separate company and combined state income tax returns for multi-state corporations. Conducted related tax research.
- Reconciled tax accounts and prepared monthly journal entries.

PricewaterhouseCoopers, Atlanta, Georgia

Tax Associate, 1990-1993

- Prepared and reviewed federal and state tax returns for individuals, partnerships, S-corporations, and C-corporations. Conducted related tax research.
- Compiled client financial statements and posted monthly journal entries.