**Thomas C. Pearson**

University of Hawaii at Manoa

School of Accountancy

Email: tpearson@hawaii.edu

**Education**

LL.M., New York University, 2005. Emphasis/major: Tax

LL.M., University of Denver, 1987. Emphasis/major: Tax

JD, Vanderbilt University Law, 1984. Emphasis/major: Law

MBA, Vanderbilt University, 1984. Emphasis/major: Accounting

BA, Dartmouth College, 1980. Emphasis/major: Policy Studies

**Professional Positions**

Professor of Accounting, University of Hawaii at Manoa. (2000 - Present).

Visiting Professor of Accounting, National Taiwan University. (2001 - 2002).

Associate Professor of Accounting, University of Hawaii at Manoa. (1989 - 2000).

Adjunct Professor of Law, University of Wyoming. (1988).

Assistant Professor of Accounting, University of Wyoming. (1985 - 1988).

Assistant Professor of Business Administration, University of Wyoming. (1984 - 1985).

**Licenses and Certifications**

Colorado Bar, Colorado Supreme Court. (1986).

Wyoming CPA (inactive), Wyoming State Board of Accountancy. (1986).

**Professional Memberships examples**

American Accounting Association

Hawaii Society of Certified Public Accountants

Association of Certified Fraud Examiners

**Awards and Honors**

**Research:** George A. Katz Memorial Award, New York University School of Law. (2005).

**Service, University:** Most Outstanding Faculty/ Professional, UH Accounting Club. (2007).

**Teaching:** Professor of the Semester - MAcc, Shidler. (August 2017, 2016, 2010).

Dennis Ching Teaching Award, UH Shidler College. (May 2011, 2006, 1994, 1991).

Outstanding Achievement in Accounting Education, Hawaii Society of CPAs. (2008).

Board of Regents Teaching Excellence Award, UH. (1994).

**Innovation, Impact, and Engagement**

Pearson has developed innovative skills-based courses for accounting education at UH-Manoa. He has extended the idea in a stream of educational research by  educating others about professional research by co-authoring the textbook **Accounting and Auditing Research: Tools and Strategies** published by Wiley, a premier publisher of business education materials. Now in its 10th edition, Pearson’s textbook has helped educate students for decades at over one hundred universities.

The impact of Pearson’s research is best illustrated by comparing his tax research with the G-20’s creation in 2021 of the “Global Agreement on Corporate Tax.” Pillar One redirected some of the taxes that MNEs pay to the countries where their products or services are sold, rather than going only to the country they’re headquartered in. Pillar Two provides a global minimum effective tax rate. Pearson’s article “Proposed International Reforms for Reducing Transfer Pricing Manipulation of Intellectual Property,” 40*N.Y.U. J. INT’L L. & POL.*541, 587 (2008)stated: “This Note proposes three major international legal reforms to more effectively reduce abusive tax avoidance by MNE Groups. The first proposal is to incorporate a minimum tax … to prevent MNE Groups from escaping significant tax on their IP… The third proposal is to apply formulary apportionment to determine the amount of income from IP allocable to these MNEs.”

Pearson’s engagement with his students is illustrated with his collection of leading teaching awards that he has received over the years, including The University of Hawaii Board of Regents award, the Shidler College’s Dennis Ching award, and various other awards. Engagement in his research is shown by his receipt of the prestigious George A. Katz award in securities law at NYU, as well as his continued publication in a wide variety of respected academic and professional journals. Engagement in service to the university is illustrated by his periodic leadership as the Shidler College Faculty Senate President.

**TEACHING in recent years:**

University of Hawaii at Manoa

ACC 401 (Federal Individual Income Taxation), 13 sections.

ACC 407 (Taxation of Business Entities), 13 sections.

ACC 460e (Accounting Capstone – Tax and Ethics), 30+ sections.

ACC 610 (International Corporate Governance), 2 sections.

ACC 625 (Accounting and Tax Research), 22 sections.

**Directed Student Instruction Examples**

Dissertation Committee Member, School of Accountancy.   
Advised: Nate, Staheli, Joshua, Cieslewicz, Liu, CaiXing

Dissertation Committee Member, Management and Industrial Relations. Advised: Kristan, Powell

Dissertation Committee Member, "Meaning in Legal Discourse: Beyond the Lexicon."   
Advised: Nanette, Wichman in Linguistics

**RESEARCH**

Books

Weirich, T., Pearson, T., Churyk, N. (2020). *Accounting and Auditing Research: Tools and Strategies - 10th ed.* (pp. 250). Wiley. [9th ed. in 2017, 8th ed. in 2013, 7th ed. in 2009]

Weirich, T. R., Churyk, N. T., Pearson, T. (2012). *Accounting and Auditing Database Desk Reference*. Wiley.

Churyk, N. T., Pearson, T., Weirich, T. R. (2011). *Mastering the Codification and e-IFRS: A Case Approach, 1st Edition* (pp. 112). John Wiley & Sons.

Weirich, T., Pearson, T., Reinstein, A. (2005). *Accounting & Auditing Research: Tools and Strategies*   
 (6th ed. 2005 ed., pp. 237). Thomson.

Refereed Journal Articles

Churyk, N., Ndicu, M., Pearson, T. 2023. Fostering Professional Research Skills in the Undergraduate Accounting Curriculum. *Advances in Accounting Education* 27 (forthcoming).

Plesner-Rossing, J. C., Pearson, T. (2023). International Transfer Pricing of Intra-Group Services: The Soft Drink Case. *Journal of* *Accounting Education*61(forthcoming).

Louis, H., Pearson, T., Robinson, D., Robinson, M., Sun, A. (2019). The Effects of the Extant Clauses Limiting Auditor Liability on Audit Fees and Overall Reporting Quality. *Journal of Empirical Legal Studies, 16*(2), 381-410.

Plesner-Rossing, J. C., Johansen, T. R., Pearson, T. (2019). Tax Governance: The Balance Between Tax Regulatory and Societal Expectations. *Journal of International Corporate Governance, 10*(3/4), 248-274.

Plesner-Rossing, J. C., Pearson, T., Nesimi, A. (2016). Strategic Control of Transfer Pricing in a BEPS Context. *International Transfer Pricing Journal, 23*(3), 223-231.

Plesner-Rossing, J. C., Pearson, T. (2014). Transfer Pricing Knowledge Management Systems. *International Transfer Pricing Journal, 21*(4), 264-74.

Pearson, T. (2011). Potential Litigation Against Auditors for Negligence. *Brooklyn Journal of Corporate, Financial & Commercial Law, 5*(2), 405-26.

Daniel, S., Cieslewicz, J., Pearson, T. (2011). State Regulation's Significant Impact on Corporate Governance Practices and Earnings Management. *Asia-Pacific Journal of Accounting and Economics, 18*(2), 105-124.

Pearson, T. (2010). Enron's Banks Escape Liability. *Journal of Forensic and Investigative Accounting, 2*(1), 22.

Pearson, T. (2009). New Twist on Insider Trading in the International Financial markets: When Hedge Funds Betray a Creditors Committee Fiduciary Role. *Review of Banking and Financial Law (Boston Univ), 28*(1), 165-220.

Pearson, T. (2008). Proposed International Legal Reforms for Reducing Transfer Pricing Manipulation of Intellectual Property. *N.Y.U. Journal of International Law and Politics, 40*(2), 541-596.

Mark, G., Pearson, T. (2008). Corporate Cooperation During Investigations and Audits. *Stanford Journal of Law, Business & Finance, 13*(1), 81.

Pearson, T., Pearson, J. L. (2007). Protecting Global Financial Market Stability and Integrity: SEC Regulation of Hedge Funds. *North Carolina J. International Law and Commercial Regulation, 33*(1), 85.

Pearson, T., Mark, G. (2007). Investigations, Inspections, and Audits in the Post-SOX Environment. *Nebraska Law Review, 86*(1), 43-118.

Pearson, T. (2006). Preparing Multinational Companies for Transfer Pricing Audits of Intangibles. *BYU International Law and Management Review, 2*(1), 159-200.

Pearson, T. (2005). Creating Accountability: Increased Legal Status of Accounting and Auditing Authorities in the Global Capital Markets (U.S. and E.U.). *The North Carolina Journal of International Law and Commercial Regulation, 31*(1), 66-143.

Pearson, T., Pearson, J. (2004). 2003 Important State Developments in State and Local Tax: Hawaii. *The State and Local Tax Lawyer, 9*, 213-214.

Hippensteele, S., Pearson, T. (1999). Responding Effectively to Sexual Harassment: Victim Advocacy, Early Intervention and Problem Solving. *Changes, Jan./Feb. 1999*, 2-12.

Pearson, T., Gregson, T., Wendell, J. (1998). A Primer for Internal Auditors Considering Whistleblowing. *Internal Auditing, 13*(May/June), 9-19.

Pearson, T., Wendell, J., Gregson, T. (1998). Auditor Rotation Policies of Governmental Entities. *Government Finance Review, 14*(April 1998), 61-62.

Pearson, T., Schmidt, D. (1998). Transfer Pricing Tax Concerns for Global Financial Companies. *Taxes, 76*(July), 23-33.

Pearson, T., Murphy, K. (1991). A Primer on Multinational Tax Research. *Journal of the American Taxation Association, 13*(Fall 1991), 87-95.

Pearson, T., Murphy, K. (1991). Introducing Students to Research on Foreign Taxes. *Journal of Accounting Education, 9*, 63-77.

Pearson, T., Schmidt, D. (1991). Ozone-Depleting Chemicals Tax Has Widespread Application. *Tax Adviser, 22*(April 1991), 257-265.

Pearson, T., Schmidt, D. (1991). Tax Audit Issues and Techniques for the Petroleum Industry. *Oil & Gas Tax Quarterly* (Dec.), 235-256.

Schmidt, D., Pearson, T. (1991). Disclosure Can Avoid Many Accuracy and Preparer Penalties. *Taxation for Accountants, 46*, 260-266.

Pearson, T., Schmidt, D. (1991). Information Reporting, Record Maintenance, and Transfer Pricing Audits of Foreign and Foreign-Owned Corporations. *Taxes, 69*(Mar.), 172-180.

Gramlich, J., Pearson, T., Solether, R. (1990). The New Adjusted Current Earnings Component of the Corporate Alternative Minimum Tax. *Journal of Corporate Taxation, 17*(Autumn 1990), 251-261.

Harrison, K., Pearson, T. (1989). Communications Between Auditors and Attorneys for the Identification and Evaluation of Litigation, Claims, and Assessments. *Accounting Horizons, 4*(June 1989), 76-84.

Schmidt, D., Pearson, T. (1989). Tax Provisions Relating to the Drought. *Taxes, 67*(March 1989), 170-177.

Pearson, T., Schmidt, D. (1988). How States Can Circumvent National Bellas Hess and Collect Use Taxes from Mail Order Houses. *Journal of State Taxation, 7*(Fall 1988), 243-254.

Pearson, T., Schmidt, D. (1988). Real Estate Mortgage Investment Conduits. *Tax Adviser, 19*, 397-410.

Pearson, T., Schmidt, D. (1988). Transfer Pricing Tax Concerns for Global Financial Companies. *Taxes, 76*(July 1988), 23-33.

Schmidt, D., Pearson, T. (1987). Penalties and Estimated Tax Payments for Individuals and Entities Are Now Tougher. *Taxation for Accountants, 39*(Nov. 1987), 330-335.

Pearson, T. (1987). The Broad Definition of an Income Tax Preparer. *Journal of the Institute of Certified Financial Planners, 8*(Spring), 41-47.

Pearson, T. (1984). State Taxation of Foreign Source Income Through Worldwide Combined Reporting. *Vanderbilt Journal of Transnational Law, 17*(Winter), 95-155.

Journal Articles

Schmidt, D., Pearson, T. (1992). Proposed U.S. Transfer Pricing Regulations: A New Analytical Framework. *CCH Journal of Asian Pacific Taxation, 4*(Nov./Dec.), 7-13.

Pearson, T., Schmidt, D. (1992). Inventory Valuation Plays a Large part in Retail Audits. *Warren Gorham & Lamont's IRS Practice Alert, 5*(13), 6-7.

Pearson, T., Schmidt, D. (1992). Specialized Industry Audits Are Easier with Special Guidelines. *Warren Gorham & Lamont's IRS Practice Alert, 5(12)*, 3-5.

Pearson, T., Schmidt, D. (1992). Industry Specialists Play a Major Role in Industry Audits. *Warren Gorham & Lamont's IRS Practice Alert, 5(10)*, 6-7.

Pearson, T., Schmidt, D. (1991). United States Information Reporting, Record Maintenance, and Transfer Pricing Audits of Foreign and Foreign-Owned Corporations. *The CCH Journal of Asian Pacific Taxation, 3*(July/Aug.), 12-18.

Pearson, T., McClelland, Schmidt, D. (1988). Scholarships. *Tax Ideas, 1988*, 11,011.

Other

*An Interview with National Taiwan University, Visiting Professor Tom Pearson (published in Chinese)*   
 (January 2002 ed., vol. 194, pp. 135-138). Accounting Research Monthly.

Co-authors, Pearson, T. (1997). *Report of the 1995-1997 Tax Review Commission*. State of Hawaii.

**SERVICE examples:**

**College**

Committee Chair, President/Elect/Past, Elected, Shidler College Faculty Senate.   
(2021-2023, 2015 - 2017).

Committee Member, Appointed, College Strategic Planning. (August 2006 - December 2006).

Committee Member, Appointed, Fish Scholar Selection Committee. (June 2006).

Committee Member, Elected, CBA Executive Committee. (2003 - 2004).

Committee Member, Appointed, Dean, College of Business Search Committee. (2004).

**Department**

Committee Member, Appointed, SOA Recruiting Committee. (2004 - Present).

Committee Chair, Appointed, Accounting Fund Management Committee. (2006 - 2013).

Committee Chair, Appointed, SOA Recruiting Committee. (2003 - 2004).

**Student Organization**

Student Org Advisor, Accounting Club - IMA Hawaii Student Chapter.   
(2007 – 2010, 1998 – 2000, 1990-1994)

Student Org Advisor, Beta Alpha Psi - Delta Theta chapter. (2003 - 2004).

Student Org Advisor, Appointed, Mortar Board - Hui Po'okela chapter. (1993 - 1996).

**University**

Committee Member, Member, Appointed, UH's Financial Conflict of Interest. (2016 - 2017).

Judge, UH Undergraduate Research Symposium. (several years).

Committee Member, Appointed, UH-Manoa Honors Council. (2007 - 2016).

Committee Member, Appointed, UH-Manoa Tenure and Promotion Review Comm. (several years).

Committee Member, Member, Appointed, UHM - Oral Intensive Committee. (2010 - 2013).

Committee Member, Appointed, Honors Director Selection Committee. (2010).