

William F. Wempe

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Fort Worth, TX 76109
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M. J. Neeley School of Business
TCU PO Box 298530
Texas Christian University
Fort Worth, TX 76129
(817) 257-7614

Experience

Professor, Texas Christian University

April 2018 to present (teaching Managerial Accounting, Cost Accounting, Strategic Cost Analysis, Business Ethics, and Accounting Ethics to undergraduates, MBAs, and MAcs)

Associate Professor, Texas Christian University

August 2006 to April 2018 (teaching Managerial Accounting, Cost Accounting, Strategic Cost Analysis, Accounting for Decision Making & Control, and International Financial Reporting and Global Markets to undergraduates, MBAs, and MAcs)

Executive Director – Graduate Programs, Neeley School of Business,
Texas Christian University, July 2012 to June 2016

Assistant Professor, Texas Christian University

June 2001 to August 2006 (taught Managerial Accounting to undergraduates and MBAs)

Visiting Assistant Professor, Washington University in St. Louis

August 1999 to May 2001 (taught Tax to undergraduates and MBAs; taught Managerial Accounting to undergraduates)

Visiting Assistant Professor, Texas A&M University

August 1998 to July 1999 (taught Tax and Cost to undergraduates)

Summer Intern, Coopers & Lybrand,

Houston, TX

Summer 1996 (International Tax Group)

Graduate Teaching/Research Assistant, Texas A&M University

May 1994 to August 1998 (taught Tax and Managerial Accounting to undergraduates)

Instructor, Wichita State University

August 1989 to May 1994 (taught Financial Accounting, Managerial Accounting, Cost, and Tax to undergraduates)

Experience (cont.)

Staff Accountant, Peterson, Peterson & Goss, CPAs
Wichita, KS
August 1986 to August 1989

Education

Texas A&M University, College Station, TX
Doctor of Philosophy in Accounting – August 1998
Minor: Economics
Dissertation: “Production Technology Choice and Earnings
Management Incentives and Strategies: The Case of Just-In-Time”
Dissertation Committee: Michael R. Kinney (Chair), William M.
Cready, Robert H. Strawser, Asghar Zardkoohi

Wichita State University, Wichita, KS
Master of Business Administration – July 1989

McPherson College, McPherson, KS
Bachelor of Science in Accounting – May 1986

Hutchinson Community College, Hutchinson, KS
Associate of Arts in Business – May 1984

Research Interests

Performance and other effects of modern business practices
Earnings management incentives and strategies
Effect of taxes and regulation on business or economic decisions
Health care policy and administration

Accepted Papers

The Effects of Healthcare Payment Systems on Skilled Nursing Facilities’ Cost Structure and Human Resource Strategies – forthcoming at *Journal of Management Accounting Research* (with Elizabeth Plummer)

Health Insurers’ Claims and Premiums Under the Affordable Care Act: Evidence on the Effects of Bright Line Regulations – *Journal of Risk & Insurance*, 2020, 87 (1), 67-93 (with S. Callaghan and E. Plummer). *This paper was featured in an article commemorating the 10th anniversary of the Affordable Care Act in the March 2020 edition of Modern Healthcare. I was interviewed for the article.*

Accepted Papers (cont.)

Supply Chain Power and Real Earnings Management: Stock Market Perceptions, Financial Performance Effects, and Implications for Suppliers – *Journal of Supply Chain Management*, 2019, 55 (1), 48-70 (with D. Lanier and M. Swink). *This paper was Best Paper Runner-Up at JSCM for 2019, and was among the 10% of most downloaded articles at JSCM in the year following its publication.*

The Affordable Care Act's Effects on the Formation, Expansion, and Operation of Physician-Owned Hospitals – *Health Affairs*, 2016, 35 (8), 1452-1460 (with Elizabeth Plummer). *This paper was cited by many healthcare-related websites, including nationalaffairs.com, healthexec.com, beckershospitalreview.com (twice), advisory.com, fiercehealthcare.com, healthcare.dmagazine.com, healthexec.com, and mdlinx.com. I was interviewed by The Washington Examiner, Politico, and D Magazine regarding this paper.*

Equitable Taxation and the Provision of Health Insurance Subsidies – *Business and Society Review*, 2011, 116 (4), 435-466 (with Donald R. Nichols and Elizabeth Plummer).

Concentrated Supply Chain Membership and Financial Performance: Chain- and Firm-Level Perspectives – *Journal of Operations Management*, 2010, Vol. 28, No. 1 (with Danny Lanier, Jr. and Zach G. Zacharia). *This paper was chosen as one of four finalists for the JOM Best Paper Award for 2010.*

Regressive Tax Rates and the Unethical Taxation of Salaried Income – *Journal of Business Ethics*, 2010, Vol. 91, No. 4 (with Donald R. Nichols).

Lean Manufacturing, Non-Financial Performance Measures, and Financial Performance – *International Journal of Operations and Production Management*, 2009, Vol. 29, Issue 3 (with Rosemary R. Fullerton). *This paper was designated a Highly Commended Award Winner for 2010, indicating it was among the top four papers published in IJOPM in 2009.*

Effective Tax Rate Changes and Earnings Stripping Following Corporate Inversion – *National Tax Journal*, December 2004 (with Jim A. Seida). *A major U.S. Treasury Department report, "Report to the Congress on Earnings Stripping, Transfer Pricing, and U.S. Income Tax Treaties," (November 2007) cites this paper extensively. The paper is also cited by the Joint Committee on Taxation in its Description of Revenue Provisions Contained in the President's Fiscal Year 2012 Budget Proposal (June 2011)*

Accepted Papers (cont.)

JIT Adoption: The Effects of LIFO Reserves and Financial Reporting and Tax Incentives – *Contemporary Accounting Research*, Fall 2004 (with Michael R. Kinney). *In a 2006 United States Senate Finance Committee hearing regarding discontinuance of the LIFO inventory method, this paper was cited as evidence that LIFO usage, in concert with a high corporate tax rate, can discourage adoption of JIT inventory management techniques.*

The Market's Reaction or Nonreaction to Corporate Inversions – *Tax Notes*, February 17, 2003 (with Jim A. Seida)

Market Reaction to Corporate Inversion Transactions – *Tax Notes*, November 25, 2002 (with Jim A. Seida)

Further Evidence on the Extent and Origins of JIT's Profitability Effects – *The Accounting Review*, January 2002 (with Michael R. Kinney)

Do Capital Gain Tax Rate Increases Affect Individual Investors' Trading Decisions? – *Journal of Accounting & Economics*, August 2000 (with Jim A. Seida)

Leaseholds Under IRC Section 467 – *Real Estate Tax Digest*, March, 1998 (with Lorence L. Bravenec)

Organizational Form Decisions: A Three-Dimensional View – *Petroleum Accounting and Financial Management Journal*, Fall/Winter 1997 (with Michael R. Kinney)

Entity Choice: Tax and Nontax Attributes of Limited Liability Companies and S Corporations – *Oil & Gas Tax Quarterly*, March 1997 (with Michael R. Kinney), reprinted in *The Monthly Digest of Tax Articles*, December 1997

Working Papers

Do Health Insurers Manage their Medical Loss Ratios – and at What Cost? (with Elizabeth Plummer). Under review at *Journal of Insurance Regulation*

Home Health Agencies: Evidence on the Potential Impact of the Patient-Driven Groupings Model (with Elizabeth Plummer)

Work-In-Progress

A project examining association of SNF labor characteristics and healthcare quality (with Elizabeth Plummer). Developing models, reviewing literature.

Service

Honors thesis chair (2); Honors thesis reader (2)

TCU Compensation Committee (2019-present)

TCU Intercollegiate Athletics Committee (2019-present)

TCU Research and Creative Activities Committee (2013-2015; 2017-present)

TCU Budget Advisory Committee (2016-2019)

Neeley School of Business Accounting Department Assessment Committee (2009-2011; 2016-present)

Coordinate Neeley's Volunteer Income Tax Assistance initiative (interface with Catholic Charities of Fort Worth and United Way, 2010-present)

TCU Graduate Council (2012-2016)

Neeley School of Business Graduate Programs Curriculum Committee (2008-2016)

Neeley School of Business MBA Association faculty advisor (2012-2016)

Neeley School of Business Accounting Department liaison for Child Study Center's Puzzle Scuttle (fundraiser) (2011-2013)

Neeley School of Business Dean's Advisory Committee (2011- 2012)

Neeley School of Business Accounting Department Curriculum Committee (2009-2011)

Neeley School of Business Evaluation Committee (2009-2011)

Neeley School of Business Accounting Department Chair Search Committee (2008-2009)

Neeley School of Business MBA Core Committee (2003-2009)

Service (cont.)

Neeley School of Business MAc Curriculum Task Force (2008)

Neeley School of Business AACSB Undergraduate Assessment Task Force
(Chair, 2006-2008)

Neeley School of Business Task Force for Student Communication Skills (2004)

Neeley School of Business Dean Search Committee (2003-2004)

Neeley School of Business Undergraduate Core Curriculum Task Force (2002-
2003)

Neeley School of Business Supply Chain Management Curriculum Task Force
(2001-2002)

Presentations

Academy of Management Annual meeting JOM Best Paper Award Session, 2011
(co-author presented)

AAA Financial Accounting and Reporting Section Mid-Year meeting, 2011 (co-
author presented)

AAA Management Accounting Mid-Year Meeting, 2009 (co-author presented)
Texas Tech University, 2004

Texas Christian University, 2003

University of North Texas, 2003

Baylor University, 2002

Texas A&M University, 2002

Texas Christian University, 2001

Washington University in St. Louis, 2001

Indiana University, 2001

Wichita State University, 2001

Washington University in St. Louis, 2000

Washington University in St. Louis, 1999

University of Wyoming, 1999

Texas Christian University, 1999

American Accounting Association Annual Meeting, 1999 (co-author presented)

American Accounting Association Southwest Regional Meeting, 1999

Other

Referee for *Contemporary Accounting Research*, *Decision Sciences*, *Journal of Accounting and Public Policy*, *Journal of Management Accounting Research*, *The*

Other (cont.)

International Journal of Accounting, International Journal of Integrated Supply Management

Executive Board (Academic Relations), Fort Worth Chapter of Financial Executives International, 2008-2010

Financial Executives International member 2007-2014

Neeley School of Business Undergraduate Teaching Award, 2010

Neeley School of Business Graduate Teaching Award, 2007

Student Government of Washington University in St. Louis Business Faculty Member of the Year, 1999-2000

American Accounting Association member, 1997-2011.

AAA Doctoral Consortium Fellow, 1997

Coopers & Lybrand Doctoral Fellowship, 1994-1996

Lechner Fellowship, Texas A&M University, 1994-1995

Honorable Mention, W. Frank Barton School of Business (Wichita State University) Teaching Excellence Award, 1994

Interim Assistant Director, Wichita State University School of Accountancy, September 1992 through August 1993

Faculty Advisor, Wichita State University *Sunflower* (campus newspaper), September 1991 through May 1994

Passed CPA examination, May 1986

Board of Directors, St. Francis Village, Inc., Fort Worth, TX (2017-present)

Board of Directors, San Damiano, Inc., Fort Worth, TX (2017-present)

Finance Council, St. Andrew Catholic Church, Fort Worth, Texas (2012-present)

Committee Member, Boy Scout Troop 97, Fort Worth, Texas (2010-2016)

Assistant Scoutmaster, Boy Scout Troop 97, Fort Worth, Texas (2010-2016)

Volunteer basketball coach, Fort Worth, Texas YMCA (2009-2011)

Volunteer football coach, Fort Worth Christian Youth Football League (2009-2011)

Volunteer 8th grade bible study facilitator, St. Andrew's Catholic School (2009-2010)

Volunteer basketball coach, Fort Worth Parks & Recreation (2009-2010)

Volunteer basketball coach, St. Andrew's Catholic School (2007-2010)

Sunday school teacher, St. Bartholomew's Catholic Church, Fort Worth, Texas (2001-2006)

Finance Council, St. Bartholomew's Catholic Church, Fort Worth, Texas (2003-2006)

Building Committee, St. Bartholomew's Catholic Church, Fort Worth, Texas (2005-2006)

Finance Council, St. Mary's Catholic Church, College Station, Texas (1997-1999)

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Other (cont.)

Treasurer, Wichita Youth Home, Inc. (1989)
Board member, Wichita Youth Home, Inc. (1987-1989)

References

Available upon request