

Robert J. Rolfe

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Columbia, SC 29212
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Present Position: Executive Director
IMBA Program
Moore School of Business
University of South Carolina

Professor of Accounting, Moore School of Business,
University of South Carolina

EDUCATION

Ph.D., University of Oklahoma, 1983
CPA, Oklahoma, 1982.
B.S., Southern College, 1978.

CERTIFICATION

Certified Public Accountant - Oklahoma, 1982

ACADEMIC EXPERIENCE

Executive Director, IMBA Program, Moore School of Business,
University of South Carolina, August 2001 - present

Professor of Accounting, University of South Carolina,
August 1993 - present

Director, School of Accounting, University of South
Carolina, July 1997 - August 2000

Associate Professor of Accounting, University of South
Carolina, August 1988 to August 1993

Assistant Professor of Accounting, University of South
Carolina, August 1983 to August 1988

Graduate Teaching Assistant, University of Oklahoma, August
1979 to May 1983

MEMBERSHIPS

Academy of International Business
African Finance and Economics Association

COURSES TAUGHT

Undergraduate

Tax I (individuals)
Tax II (corporations and partnerships)
Survey of Federal Taxation
Fundamentals of Accounting

Graduate

International Taxation
International Accounting
Corporate Reorganizations
Taxation and Management Decisions (for MBAs)
African Business Issues

AWARDS AND HONORS

Cramer Fellow of International Taxation

Alfred E. Smith Jr. Award for Excellence in Teaching,
University of South Carolina, 1987, 2001

Outstanding Professor, MIBS, 2001

Center for Russian and East European Studies, University of
Pittsburgh, Research Fellow, 1996-1997

Thunderbird Award for the Outstanding Paper at the Annual
Meeting of the Business Association of Latin American
Studies, 1991

Business Partnership Foundation Fellow, College of Business
Administration, University of South Carolina, 1989-1990

International Research Fellow, College of Business
Administration, University of South Carolina, 1987-1988

Alfred E. Smith Jr. Award for Excellence in Teaching,
University of South Carolina, 1987

Beta Alpha Psi Outstanding Teacher, 1985

American Accounting Association Consortium Fellow, 1983

American Accounting Association Doctoral Fellow, 1983

PUBLICATIONS

Refereed Articles:

"Attracting Foreign Investment Through Privatization: The
Zambian Experience," Journal of African Business, January
2004, with D. Woodward.

"Taxation and the Location of Foreign Direct Investment in
Central Europe," in The New World-Order: Internationalism
and Multinational Corporations, Pergamon Press, 2000, with
D. Woodward, P. Guimaraes, and T. Doupnik.

"Regional Incentives and Industrial Location in Puerto
Rico," International Regional Science Review, 1998, with P.
Guimaraes, and D. Woodward.

"Going East: Western Companies Invest in East/Central Europe",
Multinational Business Review, Fall 1996, with T. Doupnik.

"The Impact of Taxation and Foreign Exchange Controls on the
Location of Petroleum Investments in the Former Soviet Union,"
Journal of Energy Finance and Development, 1996.

"The Accounting Revolution in East Central Europe," Advances
in International Accounting, 1995, with T. Doupnik.

"Investment Incentives in Developing Countries," Business
Horizons, September 1993, with M. McCarthy, M. Pointer, and D.
Ricks.

"Determinants of Foreign Direct Investment Incentive
Preferences," Journal of International Business Studies,
Summer 1993, with D. Ricks, M. Pointer, and M. McCarthy.

"Location of Export-Oriented Foreign Direct Investment in the
Caribbean Basin," The Journal of International Business
Studies, Spring 1993, with D. Woodward.

"Investors' Assessment of the Importance of Tax Incentives in
Locating Foreign Export-Oriented Investment: An Exploratory
Study," The Journal of the American Taxation Association,
Spring 1992, with R. White.

"Geographic Area Disclosures and the Assessment of Foreign
Investment Risk for Disclosure in Accounting Statement Notes,"
International Journal of Accounting and Education Research,
volume 25(4), 1990, with T. Doupnik.

"Recourse vs. Nonrecourse Debt: An Analysis of Recent Regulations--Part II," Review of Taxation of Individuals, Fall 1990, with T. Dickens and R. White.

"Recourse vs. Nonrecourse Debt: An Analysis of Recent Regulations--Part I," Review of Taxation of Individuals, Summer 1990, with T. Dickens and R. White.

"Taxation of Foreign Captive Insurance Companies," International Tax Journal, Spring 1990, with C. Idol.

"Combining Possessions Corporations with the Caribbean Basin Initiative," International Tax Journal, January 1990.

"The Relevance of Level of Aggregation of Geographic Area Data in the Assessment of Foreign Investment risk," Advances in Accounting, 1989, with T. Doupnik.

"Comparing Home Equity Loans and Consumer Loans in the Era of Tax Reform," TAXES-The Tax Magazine, March 1989, with C. Caldwell.

"Incorporating Home Equity Lines into a Personal Financial Plan," Personal Financial Planning, June 1989, with C. Caldwell.

"The IRS Defines Nonresident Aliens," International Tax Journal, June 1988, with T. Doupnik.

"Captive Insurance Companies: Disguised Self-Insurance?" TAXES--The Tax Magazine, March 1987.

"The Tax Implications of Teaching Overseas," The Journal of International Business Studies, Fall 1986, with T. Doupnik.

"Mineral Interests and the Alternate Valuation Date," Oil and Gas Tax Quarterly, September 1986, with S. Rolfe, reprinted in the Monthly Tax Digest.

"The United States Attempts to Crack Down on Treaty Shopping," Tax Executive, July 1986, with T. Doupnik.

"Grantors Can Retain Percentage Depletion on Transfers to Clifford Trusts," Oil and Gas Tax Quarterly, March 1986.

"The Tax Consequences of Forward Contract Exchange Gains and Losses," International Tax Journal, January 1986, with T. Doupnik.

"Leveraged Leases After the Tax Reform Act of 1984," Tax Executive, January 1985, with M. DeCelles.

"An Empirical Inquiry into the Judicial Determination of Dividend Equivalence," The Journal of the American Taxation Association, Summer 1982, with T. Englebrecht.

"An Analysis of the Taxability of Stock Rights in a Corporate Spinoff," Tax Executive, January 1982, with T. Englebrecht.

"Non-Corporate Lessors Are Still Subject to Judicial Scrutiny," The Journal of the American Taxation Association, Winter 1982, with T. Englebrecht.

"An Alternative to Education Trusts," CPA Journal, July 1981, with T. Englebrecht.

"A Profile Analysis of Public Accounting by Sex and Tenure Intention," Singapore Accountant, 1981, with M. Knapp.

Book

International Accounting and Reporting, 4th Edition, Dame Publications, Houston: Dame Publications, 2003, with T. Evans and M. Taylor.

Other Publications and Proceedings:

"Doing Business in Russia," Business and Economic Review, October 1997, with D. Woodward.

"The Locational Determinants of Foreign Direct Investment in Central Europe," Proceedings of the International Trade and Finance Association, 1997, with D. Woodward, P. Guimaraes, and T. Doupnik.

"Tax Holidays and Industry Location in Puerto Rico," Proceedings of the Business Association of Latin American Studies, 1992, with D. Woodward and P. Guimaraes.

"A Conditional Logit Analysis of Foreign Investment Location in the Caribbean," Proceedings of the Business Association of Latin American Studies, 1991, with D. Woodward.

"How Professors Can Minimize Their Taxes by Teaching Overseas," Proceedings of the Mid Atlantic American Accounting Association, 1986, with T. Doupnik.

"The Uncertain World of Forward Exchange Gains and Losses," Proceedings of the Southeastern American, 1986, with T. Doupnik.

"Expectancy Theory Predictions of the Investment in Tax Shelters," Proceedings of the American Institute of Decision Sciences, 1985, with A. Harrell.

"Grantors of Clifford Trusts Can Retain Percentage Depletion," Proceedings of the Southeastern American Accounting Association, 1985.

"Recent Court Decisions Reveal How Trust Annuity Plans Can Offer Substantial Estate and Income Tax Savings," Proceedings of the Southeastern American Accounting Association, 1984.

PRESENTATIONS

Annual Meetings:

"Footloose and Tax Free: Incentive Preferences in Kenyan Export Processing Zones," American Economic Association Annual Meeting, January 2004.

"The Effectiveness of Incentives in Sub-Saharan Export Processing Zones," Economic Society of South Africa Annual Meeting, September 2003.

"The Locational Determinants of Foreign Direct Investment in Central Europe," International Trade and Finance Association, May 1997.

"Russian Taxation of Petroleum Investment," International Conference on Petroleum Fiscal Regimes, May 1996.

"The Impact of Taxation and Foreign Exchange Controls on the Location of Petroleum Investments in the Former Soviet Union," Academy of International Business Annual Meeting, November 1994.

"Tax Holidays and Industry Location in Puerto Rica," Business Association of Latin American Studies Annual Meeting, April 1992.

"A Conditional Logit Analysis of Foreign Investment Location in the Caribbean," Business Association of Latin American Studies Annual Meeting, March 1991.

"Investors' Assessment of the Importance of Tax Incentives in Locating Foreign Export-Oriented Investment: An Exploratory Study," American Accounting Association Annual Meeting, August 1990.

"Tax Holidays and Direct Foreign Investment," Academy of International Business Annual Meeting, November 1988.

"The Relevance of Less Aggregated Geographic Area Data in the Assessment of Foreign Investment Risk," Academy of International Business Annual Meeting, November 1986.

"Expectancy Theory Predictions of the Investment in Tax Shelters," American Institute of Decision Sciences Annual Meeting, November 1985.

Other:

"Energy Infrastructure and Economic Development: Public-Private Partnership and Economic Growth, Corporate Council on Africa meeting in Houston, April 1999.

"How Professors Can Minimize Their Taxes by Teaching Overseas," Mid Atlantic American Accounting Association, April 1986.

"The Uncertain World of Forward Exchange Gains and Losses," Southeastern American Accounting Association, April 1986.

"Grantors of Clifford Trusts Can Retain Percentage Depletion," Southeastern American Accounting Association, April 1985.

"Recent Court Decisions Reveal How Trust Annuity Plans Can Offer Substantial Estate and Income Tax Savings," Southeastern American Accounting Association, April 1984.

WORK IN PROGRESS

"Footloose and Tax Free: Incentive Preferences in Kenyan Export Processing Zones," second review at South African Journal of Economics, with D. Woodward.

"Entrepreneurship in the South African Informal Retail Sector," data has been collected, with D. Woodward and A. Ligthelm.

"Industrializing through Trade Preferences: The Case of Lesotho," working paper stage, with D. Woodward.

"The Informal Retail Sector in Kenya," data has been collected, with D. Woodward.

PROFESSIONAL SERVICE

Member of Board, South Carolina Export Consortium.

Member of Board, International Council of African Professionals.

Advances in International Accounting: Editorial Board
1994-1996.

Visiting Professor, Vienna University of Economics and Business Administration, Vienna, Austria, 1994, 1996, 1998, 2000, 2002

Visiting Professor, University of International Business and Economics, Beijing, China, 1991

International Tax Consultant, Puerto Rico Economic Development Authority, 1990-1991

American Taxation Association: International Taxation Committee, 1988-1991

Journal of the American Taxation Association: Editorial Board
1984-1987

Journal of International Business Studies: Reviewer

UNIVERSITY SERVICE

Chairman, IMBA Executive Committee, Moore School of Business

Chairman, Undergraduate Curriculum Committee, School of
Accounting

Member, Masters of Accounting Executive Committee

Member, Masters of International Business Executive
Committee

Member, Undergraduate Curriculum Task Force, College of
Business

Member, Director's Advisory Committee

Member, Faculty Advisory Council, USC College of Business

Member, USC Faculty Senate

Member, Committee to Promote Teaching Effectiveness

Member, Director's Search Committee (Ad Hoc committee to find
a new director for the School of Accounting)