
Dr. Benjamin R. Silliman Ed.D.

St. John's University
The Peter J. Tobin College of Business
Department of Department of Accountancy
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Education

Master of Public Administration, University of North Carolina at Chapel Hill, Chapel Hill, NC, 2020.

MA, Columbia University, New York, NY, 2014.
Major: Economics and Education

EdD, New York University, New York, NY, 2004.
Major: Higher Education Administration
Dissertation Title: The Use of College Tuition Tax Credits at Four Public Community Colleges: A Capacity Building Policy Analysis. New York University. 2004

MA, New York University, New York, NY, 1995.
Major: Higher Education Administration

MTax, University of Denver, College of Law, Denver, CO, 1988.
Major: Taxation

MAcc, University of Mississippi, Oxford, MS, 1988.
Major: Accountancy

BA, University of Mississippi, Oxford, MS, 1986.
Major: Accountancy
Supporting Areas of Emphasis: Economics

Work Experience

Academic

Professor of Accounting and Taxation

St. John's University, Queens, NY
September 1, 2016

Associate Professor of Accounting and Taxation

St. John's University, Queens, New York
September 1, 2011, August 31, 2016

Associate Dean for Faculty Affairs

St. John's University, New York, New York
June 2011, June 2013

Assistant Professor of Accounting and Taxation

St. John's University, Queens, New York

September 2007, August 2011

Assistant Professor of Accounting and Information Systems

Queens College of the City University of New York, Flushing, New York
September 2004, August 2007

Adjunct Assistant Professor of Accounting and Taxation

St. John's University, Queens, New York
September 2000, August 2007

Part-Time Instructor

Cornell University, School of Industrial and Labor Relations, New York, New York
September 1999, December 2006

Professional

Consultant

City University of New York, New York, New York
January 2000, December 2018

Director of Financial Aid

New Jersey City University, Jersey City, New Jersey
September 1996, October 1998

Client Services Representative, Office of Financial Aid

New York University, New York, New York
March 1993, September 1996

Licensures and Certifications

Certified Public Accountant (State of Colorado). (1990 - 2022).

Certified Public Accountant (New York State). (October 2011 - August 2022).

Professional Memberships

New York State Society of CPAs. (2007 - Present).

American Institute of Certified Public Accountants (AICPA). (1990 - Present).

TEACHING

Teaching Interests

Financial accounting and reporting, business combinations, and government and not-for-profit accounting.

Teaching Experience

St. John's University

ACC 150, Fundamentals Of Accounting, 1 course.
ACC 164, COST ADMINISTRATION, 1 course.
ACC 200, Financial Statement Analysis, 2 courses.
ACC 222, ADVANCED MANAGEMENT ACCOUNTING, 2 courses.
ACC 2320, FUNDAMENTALS OF ACCOUNTING, 1 course.

ACC 2338, FUNDAMENTALS OF ACCOUNTING I, 8 courses.
ACC 2339, FUNDAMENTALS OF ACCOUNTING II, 8 courses.
ACC 2340, Managerial Accounting, 1 course.
ACC 2370, FINANCIAL ACC AND REPORTING, 4 courses.
ACC 246, Analysis-Foreign Finance Statm, 1 course.
ACC 3245, Principles Of Cost Accounting, 1 course.
ACC 3246, Advanced Cost Accounting, 1 course.
ACC 3341, INTERMEDIATE ACCOUNTING I, 3 courses.
ACC 3342, INTERMEDIATE ACCOUNTING II, 5 courses.
ACC 3372, INTERMEDIATE ACCOUNTING II, 1 course.
ACC 4251, SEMINAR IN ACCOUNTING THEORY, 2 courses.
ACC 4343, ADVANCED ACCOUNTING I, 7 courses.
ACC 4344, ADVANCED ACCOUNTING II, 6 courses.
ACC 515, FIN'L REPORT: CONCPPTS & PROB, 6 courses.
ACC 620, COST ADMINISTRATION, 1 course.
ACC 621, CONTROLLERSHIP, 1 course.
ACC 622, ADVANCED MANAGERIAL ACCT, 1 course.
ACC 630, FIN REPORTING: SPEC TOPICS, 10 courses.
ACC 632, CRITIQUE OF ACCOUNTING THEORY, 4 courses.
ACC 638, BUS ENTITIES & COMBINATIONS, 17 courses.
ACC 639, GOVERNMENTS & NOT-FOR-PROFITS, 59 courses.
HON 2338, FUNDAMENTALS OF ACCT 1 -HONORS, 1 course.
HON 2339, FUND OF ACCT II-HONORS, 1 course.
TAX 603, CORPORATE TAXATION, 1 course.

Teaching Awards & Honors

Professor of the Year (2017), Beta Alpha Psi (Eta Mu Chapter). (2017).
Professor of the Year (2013), Beta Alpha Psi (Eta Mu Chapter). (2013).
Recognition Award for Outstanding Teaching (2013), St. John's University. (2013).
Honorary Membership, Beta Gamma Sigma. (2012).
PriceWaterhouseCoopers Faculty Fellowship Award, PriceWaterhouseCoopers (PWC). (2011).
Professor of the Year (2011), Beta Alpha Psi (Eta Mu Chapter). (2011).
Outstanding Professor of the Year (2010), The Peter J. Tobin College of Business, Faculty Development Committee. (2010).
Professor of the Year (2010), Beta Alpha Psi (Eta Mu Chapter). (2010).

RESEARCH

Research Interests

Intellectual Contributions

Refereed Journal Articles

Silliman, B. R., Fitzsimons, A. P., McCarthy, I. N. (2018). **FASB Issues New Guidance to Improve Financial Reporting for Not-for-Profit Organizations.** *Review of Business:*

Interdisciplinary Journal on Risk and Society, 38(1), 36-46.

- Silliman, B. R., Pilato, B., Ahroni, S. (2018). **Congress and the SALT Deduction: Past, Present, and Future.** *CPA Journal*, 126(1), 30-37.
- Hegarty, N. C., Silliman, B. R. (2016). **How to Approach Teaching Philosophy Statements as Career Mission Statements.** *Journal of Business and Educational Leadership*, 6(1), 103-114.
- Silliman, B. R., McCarthy, I. N., Pilato, B. (2016). **ABLE Accounts: A New Tax Provision for Disabled Americans.** *Journal of Business and Accounting*, 9(1), 156-166.
- Silliman, B. R., Pirrone, M. M. (2016). **Controversy Continues over Authority to Regulate Paid Tax Preparers.** *Pennsylvania CPA Journal*. <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2016/07/08/controversy-continues-over-authority-to-regulate-paid-tax-preparers>
- Silliman, B. R., Fitzsimons, A. P. **Reform of Education Tax Credit Provisions: Policy Considerations to Improve and Simplify Benefits.** *Journal of Accounting and Finance*, 16(3), 17. www.na-businesspress.com
- Silliman, B. R., McCarthy, I. N. (2015). **An Earned Student Loan Repayment Program As a Federal Non-Taxable Employee Fringe Benefit: A Tax Policy Proposal.** *Journal of Business and Accounting*, 8(1), 27-50. www.asbbs.org
- Silliman, B. R., Hanousek-Monge, R. L. (2015). **An Examination of Tax Expenditures for Educator Expenses Under Internal Revenue Code Section 62(a)(2)(D): A Policy Analysis.** *National Teacher Education Journal*, 8(1). www.ntejjournal.com
- Ahroni, S., Silliman, B. R. (2014). **Federal Tax Implications Post-Windsor: The Major Issues Same-Sex Married Couples and Practitioners Need to Know in Complying with Federal Tax Laws.** *CPA Journal*, 84(7), 58-63.
- Silliman, B. R., Ahroni, S. **New York Court of Appeals Rules that Taxpayers Must Possess a Residential Interest to Maintain a Permanent Place of Abode.** *CPA Journal*.
- Silliman, B. R., Pirrone, M. M. (2014). **The Impact of College Tuition Tax Credits Since 1998.** *Journal of Business and Accounting*, 7(1), 106-122.
- Silliman, B. R., Pirrone, M. M., Fitzsimons, A. P. (2013). **An Analysis of Recent Circuit Court Appeals Cases Regarding IRC Section 1058.** *Journal of Business and Economics*, 4(11), 249-256.
- Silliman, B. R., Tasto, M. T., Tomic, I. (2013). **A Program Aimed at Reducing Out-Migration of the Retired and Near-Retired in New York State.** *Journal of Business and Educational Leadership*, 4(1), 49-65.
- Elifoglu, H., Fitzsimons, A. P., Silliman, B. R. (2013). **Separate Financial Reporting Standards and Standard Setting for Private Companies.** *Review Of Business*, 32(2), 23-32. http://www.stjohns.edu/academics/undergraduate/tobin/research_inst_undergrad/rob
- Fitzsimons, A. P., Satenstein, J. L., Silliman, B. R. (2010). **Fair Value Audit Guidance of Public and Non-Public Companies in Response to the Credit Crisis.** *Review Of Business*, 30(2), 40-49.
- Silliman, B. R. (2010). **Variable Interest Annuities: Revised Guidance to Improve Financial Reporting.** *Commercial Lending Review*, 25(2), 31-37.

- Silliman, B. R. (2010). **Proposed Rules for Credit Ratings Disclosures, Pay-to-Play Practices, Municipal Securities Disclosures.** *Bank Accounting and Finance*, 21(2), 41-45.
- Choi, Y. C., Fitzsimons, A. P., Silliman, B. R. (2010). **FASB Issues Fair Value Measurement Option for Financial Assets and Liabilities.** *Commercial Lending Review*, 25(1), 37-42.
- Elifoglu, I. H., Fitzsimons, A. P., Silliman, B. R. (2009). **New Guidance on fair Value of Liabilities; Exposure Draft on Disclosure of Fair-Value Measurements.** *Commercial Lending Review*, 24(6), 49-53.
- Silliman, B. R. (2008). **Will the Next President Reform the Tax Code? A Historical Examination.** *CPA Journal*, 78(11), 22-27.
- Fitzsimons, A. P., Silliman, B. R. (2008). **SEC Proposals Address Credit Rating Agencies, Technology and Small Business.** *Bank Accounting and Finance*, 21(6), 44-48.
- Silliman, B. R. (2008). **FASB Clarifies the Reporting of Non-controlling Interests in Business Combinations.** *Commercial Lending Review*, 23(3), 39-45.
- Silliman, B. R. (2008). **An Examination of Health Savings Accounts: Arguments for and Against the New Tax Savings and Health Care Device.** *Journal of Business and Behavioral Sciences*, 17(1), 70-83.
- Fitzsimons, A. P., Silliman, B. R. (2008). **Roundup of SEC Activities, including SAB on Loan Commitments.** *Bank Accounting and Finance*, 21(2), 43-47.
- Silliman, B. R. (2008). **FASB Revises Rules for Business Combinations: Adoption of the Acquisition Method Improves Fair-Value Reporting.** *Commercial Lending Review*, 23(2), 32-36.
- Fitzsimons, A. P., Silliman, B. R. (2007). **New Rules Implement the Bank Broker Provisions of Gramm-Leach-Bliley Act.** *Bank Accounting and Finance*, 21(1), 47-52.
- Fitzsimons, A. P., Silliman, B. R. (2007). **FASB Issues Fair Value Measurement Option for Financial Assets and Liabilities.** *Commercial Lending Review*, 21(4).
- Fitzsimons, A. P., Silliman, B. R. (2007). **SEC and Banking Agencies Adopt Statement on Structured Finance Transactions.** *Bank Accounting and Finance*, 20(3), 40-45.
- Fitzsimons, A. P., Silliman, B. R. (2007). **FASB Amends FIN-48: Measurement Reporting and Disclosure of Income Tax Positions in Financial Reporting.** *Commercial Lending Review*, 22(6), 38-42.
- Fitzsimons, A. P., Silliman, B. R. (2007). **SEC Approves PCAOB Auditing Standard.** *Bank Accounting and Finance*, 20(6), 43-48.
- Fitzsimons, A. P., Silliman, B. R. (2007). **SEC and PCAOB Plan to Grant Relief to Smaller Companies.** *Bank Accounting and Finance*, 20(5), 42-46.
- Fitzsimons, A. P., Silliman, B. R. (2007). **FASB Issues New Statement on Fair Value Measurements.** *Bank Accounting and Finance*, 21(2), 37-44.
- Fitzsimons, A. P., Silliman, B. R. (2007). **Audit Procedures for the Use of Fair Value of Share-Based Compensation.** *Review Of Business*, 27(4), 38-45.

- Fitzsimons, A. P., Silliman, B. R. (2006). **Staff Accounting Bulletin Addresses the Process of Quantifying Financial Statement Misstatements.** *Bank Accounting and Finance*, 20(1), 39-42, 48.
- Fitzsimons, A. P., Silliman, B. R. (2006). **SEC to Improve Implementation of Management's Reports on Internal Control.** *Bank Accounting and Finance*, 19(6), 39-44.
- Silliman, B. (2005). **An Analysis of the Use of College Tax Credits at Four Public Community Colleges.** *Journal of Student Financial Aid*, 35(3), 35-52.
- Silliman, B. (2005). **Convergence of Accounting Standards: A Comparative Analysis of the U.S. Revised Standard on Share-Based Payment and the International Accounting Standards Board's IFRS 2.** *Review Of Business*, 26(2), 24-30.
- Silliman, B. (2002). **Thirty-Two Years In the Making: College Tuition Tax Credits.** *Review Of Business*, 23(1), 38-44.

Book Chapter

- Silliman, B. R. (2020). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** *GAAP 2021 Handbook of Policies and Procedures* (pp. 22). Chicago, IL: Wolters Kluwer CCH.
- Silliman, B. R. (2019). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** *GAAP 2020 Handbook of Policies and Procedures* (pp. 22). Chicago, IL: Wolters Kluwer CCH.
- Silliman, B. R. (2018). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** *GAAP 2019 Handbook of Policies and Procedures* (pp. 22). Chicago, IL: Wolters Kluwer CCH.
- Silliman, B. R. (2017). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** *GAAP 2018 Handbook of Policies and Procedures* (pp. 22). Chicago, IL: Wolters Kluwer CCH.
- Silliman, B. R. (2016). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** *GAAP 2017 Handbook of Policies and Procedures* (pp. 22). Chicago, IL: Wolters Kluwer CCH.
- Silliman, B. R. (2015). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Congruence.** *GAAP 2016 Handbook of Policies and Procedures.* Chicago, IL: Wolters Kluwer CCH.
- Silliman, B. R. (2013). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** *GAAP 2014 Handbook of Policies and Procedures* (pp. 24). New York, NY: Commerce Clearing House.
- Silliman, B. R. (2011). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** *GAAP 2012 Handbook of Policies and Procedures.* Chicago, IL: Wolters Kluwer CCH.
- Silliman, B. R. (2010). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** In S. Lim (Ed.), *GAAP 2011 Handbook of Policies and Procedures* (pp. 18.01-18.23). New York, NY: Cch Inc; Pap/Cdr edition (October 28, 2010). http://www.cchgroup.com/webapp/wcs/stores/servlet/product_GAAP-Handbook-of-Policies-and-Procedures-with-CD-2011_10151_-1_10053_00634940

Silliman, B. R. (2009). **Chapter 18: International Financial Reporting Standards (IFRS): An Examination of Accounting Convergence.** In S. Lim (Ed.), *GAAP 2010 Handbook of Policies and Procedures* (pp. 18.01-18.13). New York, NY: CCH.

Conference Proceeding

- Silliman, B. R., McCarthy, I. N., Pilato, B. (2016). *ABLE Accounts: A New Tax Provision for Disabled Americans* (pp. 13). New York: American Accounting Association Annual Conference.
- Silliman, B. R. (2015). *A Historical Case Study of the Debate Over College Tuition Tax Credits During the 95th Congress (1977-1978)* (pp. 23). American Accounting Association Annual Conference.
- Silliman, B. R. (2015). *A Historical Case Study of the Debate Over College Tuition Tax Credits During the 95th Congress (1977-1978)* (pp. 23). American Accounting Association Mid-Atlantic Regional.
- Silliman, B. R., Hegarty, N. C. (2015). *Teaching Philosophy Statements as Career Mission Statements* (pp. 10). Business Research Consortium of Western New York.
- Silliman, B. R. (2015). *Reform of Education Tax Provisions: Policy Considerations to Improve Benefits* (pp. 12). American Society of Business and Behavioral Sciences.
- Silliman, B. R. (2015). *Treasury Department Allows Flexibility in the Deductibility of Local Lodging Expenses* (pp. 5). American Society of Business and Behavioral Sciences.
- Silliman, B. R., Pirrone, M. M. (2014). *Who Has the Authority to Regulate Income Tax Preparers?* (pp. 3). Northeast Business and Education Association.
- Pirrone, M. M., Silliman, B. R. (2014). *Who Has The Authority to Regulate Paid Tax Preparers.* North East Business and Economics Association.
- Silliman, B. R. (2014). *An Earned Student Loan Repayment Deduction as a Federal Non-Taxable Employee Fringe Benefit: A Tax Policy Proposal* (pp. 25). American Accounting Association - Annual National Meeting.
- Silliman, B. R. (2014). In M. Moksky (Ed.), *An Earned Student Loan Repayment Deduction as a Federal Non-Taxable Employee Fringe Benefit: A Tax Policy Proposal* (pp. 129-153). American Accounting Association - Mid-Atlantic Regional Meeting.
- Silliman, B. R., Pilato, B. (2014). In M. Moksky (Ed.), *Subgovernment Consumption-Based Tax Deductions: Is It Time for Congress to Overhaul these Provisions?* (pp. 269-281). American Accounting Association - Mid-Atlantic Regional Meeting.
- Silliman, B. R., Ahroni, S. (2014). *An Examination of Federal Tax Rules Impacting Married Same-Sex Couples From the U.S. Supreme Court Ruling in U.S. v Windsor.* American Society of Business and Behavioral Sciences - Annual Conference.
- Silliman, B. R., Hanousek-Monge, R. (2014). *An Examination of Tax Expenditures for Educator Expenses Under Internal Revenue Code Sec. 62(a)(2)(D): A Policy Analysis.* American Society of Business and Behavioral Sciences - Annual Conference.
- Silliman, B. R., Pilato, B. (2014). *An Examination of Tax Expenditures for Mortgage Indebtedness: A Policy Analysis.* American Society of Business and Behavioral Sciences

- Annual Conference.

McCarthy, I. N., Silliman, B. R. (2013). *A Model for Corporate Governance: A Cultural Audit*. International Conference Promoting Business Ethics.

Pirrone, M. M., Silliman, B. R. (2013). *An Examination and Analysis of the Provisions of the American Taxpayer Relief Act of 2012 Impacting Higher Education Costs*. American Accounting Association - Annual National Meeting.

Silliman, B. R., Pirrone, M. M. (2013). *An Examination and Analysis of the Provisions of the American Taxpayer Relief Act of 2012 Impacting Higher Education Costs*. American Accounting Association - Mid-Atlantic Regional Meeting.

Silliman, B. R. (2013). *Expansion of IRC Section 221 Deductibility Parameters: Arguments for Extending the Student Loan Interest Deduction ('the New Mortgage')*. American Accounting Association - Midwest Regional Meeting.

Silliman, B. R., Tomic, I., Tasto, M. T. (2012). *A Program Aimed at Reducing Out-Migration of the Retired and Near Retired in New York State*. Global Business Research Symposium.

Silliman, B. R., Tomic, I., Tasto, M. T. (2012). *A Program Aimed at Reducing Out-Migration of the Retired and Near Retired in New York State*. Global Business Research Symposium.

Fitzsimons, A. P., Pirrone, M. M., Silliman, B. R. (2012). *An Analysis of Recent Circuit Court of Appeals Cases Regarding IRC Section 1058*. Global Business and Technology Association - Annual Conference.

Pirrone, M. M., Silliman, B. R. (2012). *An Examination of the Effects of the First-Time Homebuyer Tax Credit*. Academy of Business Research.

Pirrone, M. M., Silliman, B. R. (2012). *An Examination of the Impact of the HOPE and Lifetime Learning Tax Credits from 1998 to 2008: A Tax Policy Analysis*. American Accounting Association - Annual National Meeting.

Pirrone, M. M., Silliman, B. R. (2012). *An Examination of the Impact of the HOPE and Lifetime Learning Tax Credits from 1998 to 2008: A Tax Policy Analysis*. American Accounting Association - Mid-Atlantic Regional Meeting.

Silliman, B. R., Pirrone, M. M., Dorata, N. T. (2012). *Earned Income Tax Credit Implications for Cost of Living and Ethnic Diversity*. American Accounting Association - National Annual Conference - Research Forum.

Pirrone, M. M., Silliman, B. R. (2012). *The Tax Court Decides the Employment Status of An Adjunct Professor*. Northeast Business & Economics Association Conference.

Pirrone, M. M., Silliman, B. R. (in press). *An Examination of the Effects of the First-Time Homebuyer Tax Credit*. Academy of Business Research.

Fitzsimons, A. P., Silliman, B. R. (2012). *The 2011 Congressional Super Commission's Tax Policy Recommendations and the 2010 National Commission on Fiscal Responsibility and Reform's Recommendations on Reforming the U.S. Tax Code: A Comparative Policy Analysis*. American Society of Business and Behavioral Sciences - Annual Conference.

Silliman, B. R. (2011). *An Analysis of the 2010 National Commission on Fiscal Responsibility and Reform's Recommendations on Reforming the U.S. Tax Code*. Hawaii International Conference on Business (2011).

- Silliman, B. R., Pirrone, M. M., Dorata, N. T. (2011). *Earned Income Tax Credit Implications for Cost of Living and Ethnic Diversity*. American Accounting Association - Western Regional Meeting.
- Elifoglu, H., Fitzsimons, A. P., Silliman, B. R. (2011). *Separate Financial Reporting Standards for Standard Setting for Private Companies*. Financial Service Institute Conference.
- McCarthy, I. N., Silliman, B. R. (2011). *The Moral Dilemma of the Diminishing Labor Input: How Corporate Behavior Has Rendered U.S. Employees a Non-Value Added Component in a Global Marketplace and Its Impact on the U.S. Workforce*. International Conference Promoting Business Ethics.
- McCarthy, I. N., Silliman, B. R. (2011). *The National Debt Commission Proposals, The U.S. Debt Down-Grade, and a Fractured 112th Congress: An Analysis of the Federal Spending Proposals*. Financial Service Institute Conference.
- McCarthy, I. N., Silliman, B. R. (2011). *The National Debt Commission Proposals, the U.S. Debt Down-Grade, and a Fractured 112th Congress: An Analysis of the Federal Spending Proposals*. Financial Services Institute - Annual Financial Services Symposium.
- Elifoglu, I. H., Fitzsimons, A. P., Silliman, B. R. (2011). *Separate Financial Reporting Standards and Standard Setting for Private Companies*. Financial Services Institute - Annual Financial Services Symposium.
- Silliman, B. R., Pirrone, M., Dorata, N. T. (2011). *Earned Income Tax Credit Implications for Cost of Living and Ethnic Diversity*. American Accounting Association - Western Regional Meeting.
- Tomic, I., Silliman, B. R. (2011). *An Examination of Programs Aimed at Reducing Retiree Migration in New York State* (1st ed., vol. 18, pp. 289-297). Las Vegas, NV: American Society of Business and Behavioral Sciences - Annual Conference. <http://asbbs.org>
- Silliman, B. R. (2011). *College Tuition Tax Credits: An Examination of the Impact of the American Opportunity, HOPE, and Lifetime Learning Tax Credits Since 1998* (1st ed., vol. 18, pp. 279-288). Las Vegas, NV: American Society of Business and Behavioral Sciences - Annual Conference. <http://www.asbbs.org>
- Silliman, B. R. (2010). *An Examination of Revenue Expenditures in the U.S. Tax Code Used for Social Purposes: A Policy Analysis* (1st ed., vol. 17, pp. 261-268). American Society of Business and Behavioral Sciences - Annual Conference.
- Silliman, B. R. (2010). *The Debate to Preserve or Repeal the Tax Deduction for State and Local Income Taxes* (pp. 18). New York, NY: Financial Services Institute - Annual Financial Services Symposium.
- Silliman, B. R. (2009). *International Financial Reporting Standards: An Examination of Accounting Convergence Challenges*. Financial Services Institute - Annual Financial Services Symposium.
- Silliman, B. R. (2009). *Tax Policy at the Agenda Phase: An Early Glimse of the Tax Legislation Under the Obama Administration and the 111th Congress*. American Society of Business and Behavioral Sciences - Annual Conference.
- Silliman, B. R. (2009). *Tax Policy at the Agenda Phase: An Early Glimse of the Tax Legislation Under the Obama Administration and the 111th Congress*. American Society of Business and Behavioral Sciences - Annual Conference.

- Silliman, B. R. (2009). *International Financial Reporting Standards: An Examination of Accounting Convergence Challenges* (pp. 1-7). Financial Services Institute - Annual Financial Services Symposium.
- Silliman, B. R. (2008). *Tax Preparation Fraud in the U.S.: Incidents of Fraud and Examples of Preventative Actions to Protect Tax Filers*. International Conference Promoting Business Ethics.
- Silliman, B. R. (2008). *The Tax Reduction and Reform Act of 2007: A Precursor to Fundamental Tax Reform* (1st ed., vol. 15, pp. 214-224). American Society of Business and Behavioral Sciences - Annual Conference.
- Silliman, B. R. (2008). *Tax Reform Tradeoff: An Examination of the Repeal of the State and Local Income Tax Deduction to Pay for the Repeal of the Alternative Minimum Tax*. American Accounting Association - Mid-Atlantic Regional Meeting.
- Silliman, B. R. (2007). *An Examination of Health Savings Accounts: Arguments For and Against the New Tax Savings and Health Care Device* (1st ed., vol. 14, pp. 1508-1517). American Society of Business and Behavioral Sciences - Annual Conference.
- Silliman, B. R. (2006). *A Historical Examination of the Debate to Eliminate the State & Local Income Tax Deduction in Crafting the 1986 Tax Reform Bill* (1st ed., vol. 13, pp. 1968-1984). American Society of Business and Behavioral Sciences - Annual Conference.
- Silliman, B. R. (2005). *Hope Scholarship Use at Four Community Colleges*. National Association of Student Financial Aid Administrators.
- Silliman, B. R. (2005). *Tax Reform Primer: A Look-Back at the '86 Tax Reform Act*. American Accounting Association - Northeast Regional Meeting.

Journal Articles

- Silliman, B. R., Dorata, N. T., Pirrone, M. M. **The History and Development of the Earned Income Tax Credit: Forty Years of Social Tax Policy through the U.S. Tax Code.**
- McCarthy, I. N., Silliman, B. R. **A Model for Corporate Governance: A Cultural Audit.** *Journal Of Business Ethics*.
- Silliman, B., Pirrone, M., Dorata, N. **Earned Income Tax Credit Implications for Cost of Living and Ethnic Diversity.** *Journal of American Taxation Association*.

Other

- Silliman, B. R. (2014). CTL Research Forum.
- Silliman, B. R. (2014). Presentation for Faculty.
- Silliman, B. R. (2014). Presentation for Faculty.
- Silliman, B. R. (2014). Presentation for Faculty.
- Silliman, B. R. (2013). Presentation for Faculty.
- Silliman, B. R. (2013). Presentation for Faculty.

Presentations

- Silliman, B. R., McCarthy, I. N., Pilato, B., American Accounting Association National Conference, **"ABLE Accounts: A New Tax Provision for Disabled Americans,"** AAA. (August 10, 2016).
- Silliman, B. R., Pirrone, M. M., American Accounting Association Conference on Teaching and Learning (CTLA), **"Highlighting Anti-Poverty Tax Provisions in Classroom Instruction,"**. (August 6, 2016).
- Silliman, B. R., American Accounting Association National Conference, **"A Historical Case Study of the Debate Over College Tuition Tax Credits During the 95th Congress (1977-1978),"** American Accounting Association. (August 11, 2015).
- Silliman, B. R., Pirrone, M. M., American Accounting Association Conference on Teaching and Learning (CTLA), **"Course Module on Federal Tax Policy for Graduate Tax Program,"** American Accounting Association. (August 8, 2015).
- Silliman, B. R., American Accounting Association Mid-Atlantic Regional Meeting, **"A Historical Case Study of the Debate Over College Tuition Tax Credits During the 95th Congress (1977-1978),"** American Accounting Association. (April 25, 2015).
- Silliman, B. R., Hegarty, N. C., Business Research Consortium of Western New York, **"Teaching Philosophy Statements as Career Mission Statements,"** Business Research Consortium of Western New York. (April 18, 2015).
- Silliman, B. R., American Society of Business and Behavioral Sciences, **"Treasury Department Allows Flexibility in the Deductibility of Local Lodging Expenses,"** ASBBS. (February 21, 2015).
- Silliman, B. R., American Society of Business and Behavioral Sciences Annual Conference, **"Reform of Education Tax Provisions: Policy Considerations to Improve Benefits,"** ASBBS. (February 21, 2015).
- Silliman, B. R., Pirrone, M. M., Northeast Business & Economics Association Annual Conference, **"Who Has the Authority to Regulate Income Tax Preparers?,"** NBEA. (November 8, 2014).
- Silliman, B. R., **"An Earned Student Loan Repayment Deduction as a Federal Non-Taxable Employee Fringe Benefit: A Tax Policy Proposal,"** American Accounting Association - Northeast Regional Meeting. (October 3, 2014).
- Silliman, B. R., **"An Earned Student Loan Repayment Deduction as a Federal Non-Taxable Employee Fringe Benefit: A Tax Policy Proposal,"** American Accounting Association - Annual National Meeting. (August 6, 2014).
- Silliman, B. R., American Accounting Association Conference on Teaching and Learning (CTLA), **"Faculty Development Workshops Aimed at Improving CLassroom Instruction and Research,"** American Accounting Association. (August 2, 2014).
- Silliman, B. R., **"An Earned Student Loan Repayment Deduction as a Federal Non-Taxable Employee Fringe Benefit: A Tax Policy Proposal,"** American Accounting Association - Mid-Atlantic Regional Meeting. (April 2014).
- Silliman, B., Pilato, B., **"Subgovernment Consumption-Based Tax Deductions: Is It Time for Congress to Overhaul these Provisions?,"** American Accounting Association - Mid-

- Atlantic Regional Meeting. (April 2014).
- Silliman, B. R., Hanousek-Monge, R., "**An Examination of Educator Expenses Under IRC Section 62(a)(2)(D): A Policy Analysis**," American Society of Business and Behavioral Sciences - Annual Conference. (February 2014).
- Silliman, B. R., Ahroni, S., "**An Examination of Federal Tax Rules Impacting Married Same-Sex Couples From the U.S. Supreme Court Ruling in U.S. v Windsor**," American Society of Business and Behavioral Sciences - Annual Conference. (February 2014).
- Silliman, B. R., Pilato, B., "**An Examination of Tax Expenditures for Mortgage Indebtedness: A Policy Analysis**," American Society of Business and Behavioral Sciences - Annual Conference. (February 2014).
- Silliman, B. R., "**Expansion of IRC Section 221 Deductibility Parameters: Arguments for Expanding the Student Loan Interest Deduction ('the New Mortgage')**," American Accounting Association - Midwest Regional Meeting. (October 20, 2013).
- McCarthy, I. N., Silliman, B. R., "**A Model for Corporate Governance: A Cultural Audit**," International Conference Promoting Business Ethics. (October 18, 2013).
- Pirrone, M. M., Silliman, B. R., "**An Examination and Analysis of the Provisions of the American Taxpayer Relief Act of 2012 Impacting Higher Education Costs**," American Accounting Association - Annual National Meeting. (August 5, 2013).
- Pirrone, M. M., Silliman, B. R., "**The Tax Court Decides the Employment Status of An Adjunct Professor**," Northeast Business & Economics Association Conference. (October 2012).
- Pirrone, M. M., Silliman, B. R., "**An Examination of the Impact of the HOPE and Lifetime Learning Tax Credits from 1998 to 2008: A Tax Policy Analysis**," American Accounting Association - Annual National Meeting. (August 2012).
- Fitzsimons, A. P., Pirrone, M. M., Silliman, B. R., "**An Analysis of Recent Circuit Court of Appeals Cases Regarding IRC Section 1058**," Global Business and Technology Association - Annual Conference. (July 2012).
- Silliman, B. R., Tomic, I., Tasto, M. T., "**A Program Aimed at Reducing Out-Migration of the Retired and Near Retired in New York State**," Global Business Research Symposium. (June 2012).
- Pirrone, M. M., Silliman, B. R., "**An Examination of the Impact of the HOPE and Lifetime Learning Tax Credits from 1998 to 2008: A Tax Policy Analysis**," American Accounting Association - Mid-Atlantic Regional Meeting. (April 2012).
- Silliman, B. R., Pirrone, M. M., Dorata, N. T., "**Earned Income Tax Credit Implications for Cost of Living and Ethnic Diversity**," American Accounting Association - National Annual Conference - Research Forum. (April 2012).
- Pirrone, M. M., Silliman, B. R., "**An Examination of the Effects of the First-Time Homebuyer Tax Credit**," Academy of Business Research. (March 2012).
- Fitzsimons, A. P., Silliman, B. R., "**The 2011 Congressional Super Commission's Tax Policy Recommendations and the 2010 National Commission on Fiscal Responsibility and Reform's Recommendations on Reforming the U.S. Tax Code: A Comparative Policy Analysis**," American Society of Business and Behavioral Sciences - Annual Conference.

(February 2012).

McCarthy, I. N., Silliman, B. R., "**The Moral Dilemma of the Diminishing Labor Input: How Corporate Behavior Has Rendered U.S. Employees a Non-Value Added Component in a Global Marketplace and Its Impact on the U.S. Workforce,**" International Conference Promoting Business Ethics. (October 2011).

Elifoglu, H., Fitzsimons, A. P., Silliman, B. R., "**Separate Financial Reporting Standards for Standard Setting for Private Companies,**" Financial Service Institute Conference. (September 2011).

McCarthy, I. N., Silliman, B. R., "**The National Debt Commission Proposals, the U.S. Debt Down-Grade, and a Fractured 112th Congress: An Analysis of the Federal Spending Proposals,**" Financial Services Institute - Annual Financial Services Symposium. (September 2011).

Silliman, B. R., "**An Analysis of the 2010 National Commission on Fiscal Responsibility and Reform's Recommendations on Reforming the U.S. Tax Code,**" Hawaii International Conference on Business (2011). (May 2011).

Silliman, B. R., Pirrone, M. M., Dorata, N. T., "**Earned Income Tax Credit Implications for Cost of Living and Ethnic Diversity,**" American Accounting Association - Western Regional Meeting. (April 2011).

Tomic, I., Silliman, B. R., "**An Examination of Programs Aimed at Reducing Retiree Migration in New York State,**" American Society of Business and Behavioral Sciences - Annual Conference. (February 2011).

Silliman, B. R., "**College Tuition Tax Credits: An Examination of the Impact of the American Opportunity, HOPE, and Lifetime Learning Tax Credits Since 1988,**" American Society of Business and Behavioral Sciences - Annual Conference. (February 2011).

Silliman, B. R., "**An Examination of Revenue Expenditures in the U.S. Tax Code Used for Social Purposes: A Policy Analysis,**" American Society of Business and Behavioral Sciences - Annual Conference. (February 2010).

Silliman, B. R., "**Tax Policy at the Agenda Phase: An Early Glimpse of the Tax Legislation Under the Obama Administration and the 111th Congress,**" American Society of Business and Behavioral Sciences - Annual Conference. (2009).

Silliman, B. R., "**International Financial Reporting Standards: An Examination of Accounting Convergence Challenges,**" Financial Services Institute - Annual Financial Services Symposium. (September 2009).

Silliman, B. R., "**Tax Preparation Fraud in the U.S.: Incidents of Fraud and Examples of Preventative Actions to Protect Tax Filers,**" International Conference Promoting Business Ethics. (2008).

Silliman, B. R., "**Tax Reform Tradeoff: An Examination of the Repeal of the State and Local Income Tax Deduction to Pay for the Repeal of the Alternative Minimum Tax,**" American Accounting Association - Mid-Atlantic Regional Meeting. (2008).

Silliman, B. R., "**Taxpayer and Preparer Fraud in the United States,**" American Accounting Association - Northeast Regional Meeting. (2008).

Silliman, B. R., "**Improving the Ability to Pay College Costs via an Improved Federal Tax**

- Credit,** "Comparative & International Education Society, Columbia University. (March 2008).
- Silliman, B. R., "**The Tax Reduction and Reform Act of 2007: A Precursor to Fundamental Tax Reform,**" American Society of Business and Behavioral Sciences - Annual Conference. (February 2008).
- Silliman, B. R., "**An Examination of Health Savings Accounts: Arguments For and Against the New Tax Savings and Health Care Device,**" American Society of Business and Behavioral Sciences - Annual Conference. (2007).
- Silliman, B. R., "**HOPE Scholarship Use at Four Community College,**" National Association of Student Financial Aid Administrators. (2006).
- Silliman, B. R., "**A Historical Examination of the Debate to Eliminate the State & Local Income Tax Deduction in Crafting the 1986 Tax Reform Bill,**" American Society of Business and Behavioral Sciences - Annual Conference. (February 2006).
- Silliman, B. R., "**Tax Reform Primer: A Look-Back at the '86 Tax Reform Act,**" American Accounting Association - Northeast Regional Meeting. (2005).

Contracts, Grants and Sponsored Research

Grants

- Silliman, B. R., Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (June 1, 2015 - May 31, 2016).
- Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (2014).
- Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (2013).
- Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (2012).
- Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (2011).
- Silliman, B. R., "Teaching and Learning Fellows Grant," Sponsored by St. John's University Center for Teaching and Learning, St. John's University, \$2,000. (2011).
- Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (2010).
- Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (2009).
- Silliman, B. R., "Teaching and Learning Title III Grant," Sponsored by St. John's University Center for Teaching and Learning, St. John's University, \$3,000. (2009).
- Silliman, B. R., "TCB Research Grant," Sponsored by St. John's University Tobin College of Business, St. John's University, \$1,500. (2008).
- Silliman, B. R., "NASFAA Sponsored Research Grant," Sponsored by National Association of

Student Financial Aid Administrators, \$3,500. (2002).

Research Awards and Honors

Recognition Award for Outstanding Research (2018), St. John's University. (2018).

Recognition Award for Outstanding Research (2017), St. John's University. (2017).

Outstanding Research Paper Award--Practice Based, The Peter J. Tobin College of Business, Faculty Development Committee. (2016).

Recognition Award for Outstanding Research (2016), St. John's University. (2016).

Recognition Award for Outstanding Research (2015), St. John's University. (2015).

Max Block Distinguished Article Award for Article in CPA Journal, Editors of the CPA Journal. (June 11, 2015).

Recognition Award for Outstanding Research (2014), St. John's University. (2014).

Best Paper Award, Academy of Business Research. (2012).

Global Business Research Conference, Global Business Reseach Conference. (2012).

Recognition Award for Outstanding Research (2012), St. John's University. (2012).

Best Paper Award (First Place), Financial Service Institute Conference. (2011).

Recognition Award for Outstanding Research (2011), St. John's University. (2011).

Recognition Award for Outstanding Research (2010), St. John's University. (2010).

Recognition Award for Outstanding Research (2009), St. John's University. (2009).

Recognition Award for Outstanding Research (2008), St. John's University. (2008).