

Taylor Klett

Associate Professor - Accounting  
College of Business

### Degrees Earned

J.D.	1988	University of Houston College of Law	Law
B.B.A.	1973	University of Texas at Austin	Accounting

### Professional Licensures and Certificates

Certified Public Accountant, 14511, 1975  
Attorney at Law, 1157010, 1989

### Peer-Reviewed Publications and Artistic Performances/Exhibitions

#### Articles

Klett, T. & Quarles, M. (2005). Current Status and Considerations of Hobby Losses and Possible Impact on Entrepreneurs. *Academy of Entrepreneurship Journal*.

Klett, T., Maniam, B., & Strack, R. (2005). Executive Compensation: How Much is Enough? An In Depth Look at the Rising Cost of Executive Compensation Compared to the Performance of the Firm. *Journal of Organizational Culture, Communications and Conflict*.

Brewer, C. W., Klett, T., & Morris, P. (2004). Learning to Learn - Relevance for Accounting Education. *Journal of Accounting and Finance Research*, 12 (6), 1-10.

Brewer, C., Morris, P., & Klett, T. (2004). Accounting Practitioners - Perceptions on the Objective of Financial Accounting. *Journal of Accounting and Finance Research*, 12 (7), 14-19.

Hutter, K., Maniam, B., & Klett, T. (2004). International Accounting Standards: A Review of The Pros, Cons, and Conflicts on the Road to a Global Accounting Standard. *National Accounting Journal (The)*, 6 (1), 49-58.

Maniam, B., Klett, T., Lunce, S., & Reinke, J. (2004). The Viability of Dollarization in Latin America. *International Journal of Business Disciplines*, 15 (1), 73-83.

#### Chapters

##### Refereed

Klett, T. S. (2006). Income Tax Considerations. *Financial Accounting and Reporting (7th Ed)*. Thomson.

Klett, T. (2005). Income Tax Considerations. *Survey of Financial Accounting (12th Edition)*. Cincinnati, Ohio: Thomson Learning.

Klett, T. (2005). Income Tax Considerations. *Financial Accounting and Reporting (6th Edition)*. Cincinnati, Ohio: Thomson Learning.

#### Proceedings

##### Full Paper

Klett, T. S., Daigle, R., & Morris, P. (in press, 2007). Privacy Rights, Property Rights and Common Sense: Access to Email and other Encrypted Media- Implications for Small Business and Beyond. *The Institute for Business and Finance Research*.

Acceptance Date: 2007

Klett, T., Hutter, K., & Maniam, B. (2003). International Accounting Standards: A Review of the Pros, Cons, and Conflicts on the Road to a Global Accounting Standard. *Allied Academies International Conference*.

Morris, P. & Klett, T. (2003). Unpatriotic Tax Traitors or Rational Tax Avoiders? Corporate Inversions in the Oil Field Service Industry. *American Society of Business and Behavioral Sciences Conference*, 10 (1),

1175-1180.

Klett, T. & Stowe, C. (2001). Tax Incentives for International Trade - The Extraterritorial Income Exclusion - A Primer for Small Business Engaging in International Trade. *Allied Academies International Internet Conference*, 3, 17-22.

### **Abstract Only**

Klett, T. & Strack, R. (2004). The Changing Face of Pets In America - More Than Just Property. *Allied Academies International Internet Conference*, 6, 203.

Klett, T. & Harry, E. (2004). A Discussion of the Outsourcing of Tax Return Preparation - The Good, The Bad, and The Ugly (Or - Is It Really So Bad?). *Allied Academies International Internet Conference*, 6, 28.

Klett, T. & Bexley, J. (2003). Overview, Coordination of, and Updates on Existing Programs Including a New but Limited Tax Break Opportunity for Educational Expenses as a Result of the Economic Growth and Tax Relief Reconciliation . *Allied Academies International Conference*, 8 (1), 39.

## **Research Monographs and Technical Reports**

### **Funded External Grants**

#### **Research: Grants**

2003 - Klett, T., "Grant for the initial stage of an aggressive, on-going research program in Ethics along with the formation of a SHSU Ethics Institute.," College of Business Research Grant, ( \$0).

### **Peer-Reviewed Presentations/Posters**

#### **Paper Presentations**

##### **International**

Klett, T., Morris, P., & Daigle, R. (2007, January). *Privacy Rights, Property Rights, and Common Sense: Access to EMail and Other Encrypted Media- Implications for Small Business and Beyond*. Presented at Institute for Business and Finance Research, Corpus Christi, Texas.

Klett, T. & Strack, R. (2004, July). *The Changing Face of Pets In America - More Than Just Property*. Presented at Allied Academies International Internet Conference, Cullowhee, North Carolina.

Klett, T. & Harry, E. (2004, July). *A Discussion of the Outsourcing of Tax Return Preparation - The Good, The Bad, and The Ugly (Or - Is It Really So Bad?)*. Presented at Allied Academies International Internet Conference, Cullowhee, North Carolina.

Maniam, B., Klett, T., & Strack, R. (2004, April). *Executive Compensation: How Much Is Enough? An In Depth Look at the Rising Cost of Executive Compensation Compared to the Performance of the Firm*. Presented at Allied Academies International Conference, New Orleans, Louisiana.

Hutter, K., Maniam, B., & Klett, T. (2003, October). *International Accounting Standards: A Review of the Pros, Cons, and Conflicts on the Road to a Global Accounting Standard*. Presented at Allied Academies International Conference, Las Vegas, Nevada.

Maniam, B., Hutter, K., & Klett, T. (2003, September). *International Accounting Standards: A Review of the Pros, Cons, and Conflicts On The Road To a Global Accounting Standard*. Presented at Allied Academies International Conference, Las Vegas, Nevada.

Klett, T. & Stowe, C. (2002, July). *Tax Incentives for International Trade now Available for Entrepreneurs- the Extraterritorial Income Exclusion- A primer for Small Business Engaging in International Trade*. Accepted for Allied Academies International Internet Conference, Huntsville, Texas.

Klett, T. (2002, February). *Overview, Corrdination of, and Update on Existing Programs including a New but Limited Tax Break Opportunity for Eduational Expeses as a Result of the Economic Growth and Tax Relief Reconciliation Act of 2002*. Presented at Allied Academies International Conference, Tunica, Mississippi.

##### **National**

Klett, T. & Morris, P. (2003, February). *Umpatriotic Tax Traitors or Rational Tax Avoiders? Corporate Inversion in the Oil Field Serves Industries*. Presented at American Society of Business and Behavioral Sciences Annual Meeting, Los Vegas, Nevada.

##### **Regional**

Klett, T., Morris, P., & Brewer, C. (2005, March). *Accounting Educators Prepare to meet New Texas Ethics Course Requirement*. Presented at Southwest Regional American Accounting Association, Dallas, Texas.

## **Work or Professional Experiences**

## **Experience: Academic**

Associate Professor, Sam Houston State University (May, 2005 - Present).  
Assistant Professor, Sam Houston State University (1999 - May, 2005).  
Adjunct Instructor, Sam Houston State University (1995 - 1998).  
Grader, University of Texas (1973 - 1974). Tax Courses.

## **Experience: Non-Academic**

Self-Employed, Taylor Klett, Sole Practitioner (1988 - Present). Practicing Attorney and CPA.  
Director (Contracts, Grants, and Business Services), Sam Houston State University (1989 - 1999).  
Interim Vice President, Sam Houston State University (1989 - 1989).  
Internal Auditor, Sam Houston State University (1983 - 1989).  
Assistant Controller, Brown & Root, Inc (1982 - 1983).  
Senior Auditor, Brown & Root, Inc (1979 - 1982).  
Manager of Internal Audits, American General Corporation (1977 - 1979).  
Senior Auditor, State Auditors Office (1973 - 1977).

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