
Lawrence D. Maples, D.B.A.
Professor
Accounting
College of Business
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Academic Background

D.B.A. Mississippi State University, Starkville, Mississippi, Accounting (finance minor), 1976
M.S. University of Memphis, Memphis, Tennessee, Accounting, 1970
B.S. University of Alabama, Tuscaloosa, Alabama, Accounting, 1967

WORK EXPERIENCE:

TEACHING:

Courses Taught

Courses from the Teaching Schedule: ACCT Cost Accounting, ACCT Federal Income Tax II, ACCT Federal Tax Research, ACCT Independent Study, ACCT Managerial Accounting/Controllershship, Federal Income Tax I - Individual

INTELLECTUAL CONTRIBUTIONS:

Grid

Category	DBS	CTP	LPS	Total
Articles in Refereed Journals	8	15	1	24
Publications of Non-refereed or Invited Papers		1		1
Totals	8	16	1	25

Refereed Articles

Maples, L. D. & Hayes, R. D. (2012). Side Effects of Cost Segregation. *Journal of Accountancy*.

Maples, L. D. (2011). Advising Clients in Same-Sex Relationships. *Journal of Accountancy*.

Maples, L. D. (2010). Using Goodwill When a Business Changes Hands. *National Public Accountant*.

Maples, L. D. (2010). Vendor Allowances for Defective Merchandise Reduce Inventory Cost. *Journal of Accountancy*.

Maples, L. D., Turner, M., & Howard, B. (2009). Tax Considerations for Buying and Selling Property With a Burdensome Lease. *Journal of Accountancy*.

Maples, L. D. (2008). Lease Buyout Portion of Purchase Ruled Deductible. *Journal of Accountancy*.

Maples, L. D. (2008). Tax treatment of Rebates May Be Clearing Up. *Journal of Accountancy*.

Maples, L. D., Caldwell, C., & Wood, B. G. (2007). Are Advance Trade Discounts Taxable? *Taxes--the Tax Magazine*.

Maples, L. D. (2007). Full Deduction on Meal Reimbursements: The Transport Labor Contract /Leasing Inc. Case. *Journal of Accountancy*.

Maples, L. D. (2007). IRC Section 1031 Tax-Deferred Exchanges: Using Tenancy-in-Common Interests as 1031 replacement Property. *CPA Journal*.

Maples, L. D. (2007). IRS Changes Position on Advance Trade Discounts. *CPA Journal*.

Maples, L. D. & Turner, M. (2006). Matching Deductions to Payments: Payer/Payee Rules Are Not Always Clear. *Journal of Accountancy*.

Maples, L. D. (2006). Pitfalls in Preserving NOLs. *CPA Journal*.

- Maples, L. D. (2005). Issues in Deducting Trade Channel Promotion Expenditures. CPA Journal.
- Maples, L. D. (2005). Tax/Retail Allowances: Pay Now or Defer. Journal of Accountancy.
- Maples, L. D. & Turner, M. (2004). Comparing the Matching rules of Sections 267 and 404 and Their Impact on Accrual-Method Payors. Journal of Taxation.
- Maples, L. D. & Earles, M. J. (2004). Divorce-related Developments: Tax lessons. CPA Journal.
- Maples, L. D. (2004). Tax Language and Tax Reality in Divorce Agreements. Journal of Accountancy.
- Weinrauch, J. D., Maples, L., Hardison, C., & Greene, W. E. (2003). Outdoor Furniture: A Case. Journal of International Academy for Case Studies, 9 (3).
- Maples, L. D. (2003). Post Death Events and Valuation of Claims. CPA Journal.
- Maples, L. D. (2003). Recent Cases Illustrate the Problem of Dividing Retirement Benefits in a Divorce. Journal of Taxation.
- Fesler, R. D. & Maples, L. (2003). Supreme Court Approves IRS Method for Employer FICA on Tips. CPA Journal.
- Maples, L. D. (2003). Taxation of Claims When a Business is Sold or Restructured. Journal of Accountancy.
- Maples, L. D. (2003). When ARE ERP Costs Deductible. Journal of Accountancy.

Non-Refereed Articles

- Maples, L. D. (2003). IRS Position Restricts Percentage-of-Completion Income Deferral. Practical Accountant.

SERVICE:

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