

**CHARLES A. BARRAGATO, Ph.D., CPA, CFE**  
303 Harriman Hall  
College of Business  
Stony Brook University  
Stony Brook, New York 11794-3775  
[charles.barragato@stonybrook.edu](mailto:charles.barragato@stonybrook.edu)

## **CURRICULUM VITAE**

### **EMPLOYMENT/ACADEMIC RANK**

Stony Brook University – 2014 to present  
College of Business  
Research Professor of Accounting

LIU-Post

Director, School of Professional Accountancy - 2006 to 2014

Professor of Accounting and Taxation - 1996 to 2014

Associate Professor of Accounting and Taxation - with tenure - 1991 to 1995

Assistant Professor of Accounting and Taxation - 1986 to 1990

### **EDUCATION**

Ph.D. in Business, Specialization in Accounting, 2002, CUNY – Baruch College

M.S. Taxation, 1983, Long Island University

B.S. Accounting, 1980, Long Island University - Summa Cum Laude

### **PROFESSIONAL LICENSES**

Certified Public Accountant – licensed in New York State

### **PROFESSIONAL ACCREDITATIONS**

Certified Fraud Examiner

### **REFEREED/BLIND PEER REVIEWED PUBLICATIONS**

“Revocable Trusts and the Grantor’s Death: Planning and Pitfalls”, The Tax Adviser, Tax Insider, March 25, 2021 issue.

“Framing Tax Audit Risks: The Role of Temporal Framing and Perceived Fairness”, Advances in Accounting Behavioral Research, (with C. Comunale and D. Buhrau), (2019) Vol. 22, pp 1-19.

“The Impact of Accounting Regulation on Nonprofit Revenue Recognition”, Journal of Applied Accounting Research, (2019), Iss. No. 2, pp.190-206.

“Cleansing the PFIC Taint: Planning and Pitfalls”, The Tax Adviser, June, 2017 issue.

**CHARLES A. BARRAGATO, Ph.D., CPA, CFE**

**REFEREED/BLIND PEER REVIEWED PUBLICATIONS – continued**

“Virtual Regulation: Tax Issues Relating to the Use, Holding of Bitcoin” (with M. Abatemarco), California CPA Magazine, September, 2014. p.14-15.

“How Extensively Do CPAs Use Social Media?” (with L. Martin), California CPA Magazine, September, 2012. p.11-13.

“Foreign Fees: Navigating Complex Rules Regarding Fees Paid by U.S. Entities” (with M. Abatemarco), California CPA Magazine, January/February, 2010. p.15.

“The Quality of Earnings Following Corporate Acquisitions” (with A. Markelevich), Managerial Finance, Vol. 34, (4), 2008.

“Audit Fees and Audit Quality” (with R. Hoitash and A. Markelevich), Managerial Auditing Journal, Vol. 22, No. 8, 2007, p. 761-783.

“The Nature and Disclosure of Fees Paid to Auditors – An Analysis Before and After the Sarbanes-Oxley Act” (with A. Markelevich and R. Hoitash), The CPA Journal, Vol. LXXV, No. 11 (supplement), November, 2005, p. 6-10.

“Get a Handle on Grantor Trust Tax Rules and Strategies” (with K. Weiden), Practical Tax Strategies, Boston, February, 2005, Vol. 74, Iss. 2, p. 87-93.

“Asset Acquisition – Practical Guidance on Sec. 338 Election” (with M. Abatemarco), California CPA, January/February 2005, p. 21-22.

“Who’s Watching You Now? Improving Board Governance in Nonprofit Organizations”, California CPA, June 2003, p. 26-28.

“Linking For-Profit and Nonprofit Executive Compensation: Salary Composition and Incentive Structures in the U.S. Hospital Industry” Voluntas: International Journal of Voluntary and Nonprofit Organizations, Vol. 13, No. 3, September, 2002, p. 301-311.

“Purchase Options Can Turn Leases into Taxable Sales” (with M. Abatemarco), Taxation For Accountants, April, 1998, p. 214 – 218.

“The Family Limited Partnership - a Multi-Faceted Estate Planning Tool” (with H. Fixler and W. Crenshaw), The CPA Journal, September, 1997, p. 34-38.

“The Final S Corporation Single Class of Stock Regulations”, The CPA Journal, May, 1993, p. 44 - 49.

“Sustaining a Deduction for Reasonable Compensation”, The CPA Journal, May, 1991, p. 10 - 15.

“Liquidations After TRA' 86”, Management Accounting, October, 1988, p. 40 - 44.

“Foreign Personal Holding Companies under the 1984 Tax Reform Act”, The CPA Journal, November, 1985, p.72.

“IRS Crackdown on Treaty Shopping” (with N. Berk, A. M. Hayes and R.C. Vivona), The CPA Journal, November, 1985, p. 72-73.

“FSC/DISC Provisions in Technical Corrections Bill” (with N. Berk, A. M. Hayes and R.C. Vivona), The CPA Journal, November, 1985, p. 75-77.

***CHARLES A. BARRAGATO, Ph.D., CPA, CFE***

**OTHER PUBLICATIONS**

Book review "Accounting for Government and Nonprofit Entities – 14<sup>th</sup> edition", Issues in Accounting Education, May, 2008, Vol. 23, Issue 2, p.345-346.

"Purchase Options Can Turn Leases Into Taxable Sales" (with M. Abatemarco), Tax Ideas, RIA Group, May, 1998, p. 6899-6906.

"Purchase Options Can Turn Leases Into Taxable Sales"(with M. Abatemarco), Taxation For Lawyers, May/June, 1998, p. 341-344.

"Basis and AAA Problems Under S Corp. Final Regs", The Journal of Taxation, June, 1994, p. 255-256.

"How to Calculate Self-Employment Tax After Splitting the FICA Wage Base", The Practical Accountant, January, 1992, p. 50 – 53.

"Corporate Liquidations After TRA' 86", National Society of Public Accountants, June, 1988, p. 38 - 43.

**PAPERS PRESENTED AT REFEREED SCHOLARLY MEETINGS**

Barragato, C. A., Comunale, C. L., Gara, S., 2018 American Accounting Association Annual Conference, "Assessing the Financial Stability and Effectiveness of a 501(c)(3) Organization: A Case Study," American Accounting Association, Washington, DC, United States. August, 2018.

Barragato, C. A., Comunale, C. L., Gara, S., 2018 Government and Nonprofit Section Midyear Meeting, "Assessing the Financial Stability and Effectiveness of a 501(c)(3) Organization: A Case Study," American Accounting Association, Providence, RI, United States. March, 2018.

American Accounting Association, 2011 Northeast Regional Meeting, White Plains, New York "The Use of Social Media Technologies in Public Accounting: Analysis of Interest-Level, Perceived Benefits, Risks and Readiness to Engage" (with Laura Martin), October, 2011.

American Accounting Association, 2005 Annual Meeting, San Francisco, California " Auditor Fees, Abnormal Fees and Audit Quality Before and After the Sarbanes-Oxley Act" (with Ariel Markelevich and Rani Hoitash), August, 2005.

American Accounting Association, 2004 Annual Meeting, Orlando, Florida "Some Time-Series Properties of Contribution Revenues", August, 2004.

American Accounting Association, 2003 Annual Meeting, Honolulu, Hawaii "The Impact of Accounting Regulation on Nonprofit Revenue Recognition", August, 2003.

American Accounting Association, 2002 Annual Meeting, San Antonio, Texas "Earnings Properties in Not-For-Profit Organizations" with Sudipta Basu, August, 2002.

American Accounting Association/British Accounting Association Second Globalization Conference, University of Cambridge – Judge Institute for Management Studies, "Linking For-Profit and Nonprofit Executive Compensation and Incentives: A Look at Salary Composition and Incentive Structures in the U.S. Hospital Industry", July, 2000.

**CHARLES A. BARRAGATO, Ph.D., CPA, CFE**

**PAPERS PRESENTED AT REFEREED SCHOLARLY MEETINGS**

American Accounting Association, 1998 Ohio Regional Meeting, The University of Akron, "Tax Ambiguities Associated with Real Property Leases Containing Purchase Options", March, 1998.

American Accounting Association, 1994 Northeast Regional Meeting, University at Buffalo, SUNY, "Reasonable Compensation: A Practitioner's Approach to Sustaining A Tax Deduction", April, 1994.

**RESEARCH PAPERS/STUDIES IN PROGRESS**

"Some Time-Series Properties of Contribution Revenues" revise and re-submit, *Journal of Risk and Financial Management*.

"Assessing the Financial Stability and Effectiveness of a 501(c)(3) Organization: A Case Study," (with C. Comunale and S. Gara), submitted to *Advances in Accounting Education*.

"Auditors' Recovery Strategies in Relationship and Task Mistakes" (with L. Cushenbery and C. Comunale).

"Properties of Accounting Earnings in Not-For-Profit Organizations" (with S. Basu). Under revision.

"Executive Compensation and Summary Accounting Performance Measures in Nonprofit and For-Profit Firms" (with S. Basu).

"The Valuation of Permanent and Temporary Book-Tax Differences of Firms Granting Employee Stock Options" (with K. Weiden).

**PARTICIPATION AT SCHOLARLY MEETINGS**

Discussant, GNP Section, 2003 American Accounting Association Annual Meeting, Honolulu, Hawaii.

Moderator, GNP Section, 2001 American Accounting Association Annual Meeting, Atlanta, Georgia.

Fellow, 2001 Doctoral Consortium, sponsored by the American Accounting Association and the Deloitte and Touche Foundation, Tahoe City, California.

**TEACHING AREAS**

Graduate Level - Various Introductory and Advanced courses in Taxation, Not-For-Profit Accounting, Financial Statement Analysis

Undergraduate Level - Introductory Accounting, Advanced Accounting and Taxation

**UNIVERSITY SERVICE-RELATED ACTIVITIES**

Stony Brook University – College of Business

AACSB – AOL Coordinator – M.S. Accounting (2021 and ongoing)

***CHARLES A. BARRAGATO, Ph.D., CPA, CFE***

COVID-19 Task Force (2020)

Faculty Search Committee – Accounting (2015/2016)

Faculty Search Committee – SUNY Korea (2015/2016)

LIU-Post:

Campus-wide/College of Management:

Search Committee – Dean – College of Management

Search Committee – Dean – College of Management

Faculty Development and Planning Committee - chairman

Search Committee – Associate Dean and Director of the School of Professional Accountancy

Awards and Recognition Committee - chairman

AACSB Curriculum Committee - member

AACSB Budget and Facilities Committee - chairman

AACSB Faculty Development Committee - member

School of Professional Accountancy:

Graduate Tax Curriculum Committee - member

ARPT (Personnel) Committee – Accountancy – member

ARPT (Personnel) Committee – Marketing – substitute member (appointed)

Awards Committee – chairman

Curriculum Committee – member

Accounting Society - faculty advisor

Volunteer Income Tax Assistance Program – faculty advisor

**AWARDS/HONORS**

2021 *Long Island Business News* Power 25 Accountants

2021 *Long Island Press* Power List (one of 100 leaders across industries on Long Island)

2013/2014 LIU-Post Newton Award for Excellence in Teaching

2009/2010 Outstanding Professor of the Year – C.W. Post Chapter of Beta Gamma Sigma

Recipient – Doctoral Dissertation Proposal Grant - American Accounting Association Government and Nonprofit Committee, August, 2001

Recipient – Doctoral Student Travel Grant - American Accounting Association Government and Nonprofit Committee, August, 2000

Dr. Emanuel Saxe Outstanding CPA in Education - NYSSCPAs, 1996-1997

Distinguished Service Award - NYSSCPAs Suffolk Chapter, 1995-1996

Distinguished Discussion Leader - NYSSCPAs Foundation for Accounting Education, 1989-1990

## ***CHARLES A. BARRAGATO, Ph.D., CPA, CFE***

Certificate of Merit - "Liquidations After TRA '86" Management Accounting, Institute of Management Accountants - 1987-1988

Outstanding Discussion Leader - NYSSCPAs Foundation for Accounting Education, 1987-1988

### **PROFESSIONAL ORGANIZATIONS**

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)

American Accounting Association (AAA) - GNP Section

Association of Certified Fraud Examiners (ACFE)

NYSSCPA (Suffolk Chapter)

- President 1994/1995,
- Former Suffolk Chapter Executive Board Member,
- Former Chairman - Suffolk Chapter General Taxation Committee

### **OTHER**

Outside reviewer – Voluntary and Nonprofit Sector Quarterly (1 manuscript 2017)

Outside reviewer – Voluntas: International Journal of Voluntary Nonprofit Organizations (10 manuscripts, 2013-2021)

Former board member and audit committee chairman, Arrow Funds (a widely-held family of mutual funds)

Provided expert commentary to the "Wall Street Journal", "TheStreet.com", "Newsday", "Long Island Business News", "Trusted Professional" and "The Journal of Taxation"

Contributing editor - 1998 CCH Federal Tax Course, Chapter 18 - "S Corporations", Chapter 17, "Corporate Distributions"

Technical editor - Introduction to the Tax Aspects of Business, Annette Nellen, Prentice Hall, Chapters 6 and 18

Technical editor for the Business One Irwin publication entitled "A Practical Guide to CPA Firm Mergers"

Featured guest on Cablevision's "The Small Business Show" and "Tax Tips" programs

### **PRACTICAL EXPERIENCE**

BDO USA, LLP, Partner, 2016 to present

CAB, LLP, CPAs, Partner, 1992 - 2016

Kreitzman, Barragato & Kreitzman, CPAs – Partner, 1988 to 1991

Bertucelli, Barragato & Co., CPAs – Partner, 1984 to 1987

KPMG (formerly Peat Marwick Mitchell & Co.), CPAs - Professional staff/ tax department 1980-1983

### **SPEAKING ENGAGEMENTS**

Extensive speaking engagements before colleagues and other professional groups covering various topics, principally in the area of taxation.

***CHARLES A. BARRAGATO, Ph.D., CPA, CFE***

***PERSONAL INTERESTS***

Golf, travel, and music.

(Rev'd – August, 2021)