
Buagu Musazi, Ph.D.
Associate Professor
Accounting & Finance
Earl G. Graves School of Business and Management
bmusazi@moac.morgan.edu

Academic Background

Ph.D. Wayne State University, Detroit, Economics (Accounting minor), 1997

Certifications

CPA, Virginia No. 24856, Maryland No., 2000,2010

WORK EXPERIENCE

Academic Experience

Associate Professor of Accounting, Morgan State University (September, 2007 - Present).

Associate Professor of Accounting, Florida A&M (September, 2006 - July, 2007).

Associate Professor of Accounting, Virginia State University (September, 1999 - May, 2006).

Assistant Professor of Accounting, Tuskegee University (September, 1997 - May, 1999).

Non-Academic Experience

National

Accountant, UGAMERICA (January, 2011 - Present). Tax and Accounting Services

Paid Service

2012: UGAMERICA, Tax and accounting consultation for small businesses and not-for-profit organizations.

Courses Taught

Courses from the Teaching Schedule: Accounting Capstone, Accounting Information Systems, Accounting Internship, Business Taxation, Federal Income Tax - Individuals, Governmental Accounting, Managerial Accounting Research Sem, Principles Of Accounting I, Principles Of Accounting II, Vita Income Tax Preparation

INTELLECTUAL CONTRIBUTIONS:

Refereed Articles

Musazi, B. G. & Billings, B. A. (in press, 2012). The Theory of Marginal Tax Rates for Alternative Minimum Firms. *Advances in Financial Planning and Forecasting*, 5 (121), 147.

Billings, B. A., Musazi, B., & Jones, D. K. (2010). Methodology for Determining Loan Fees for International Loan Guarantees. *Journal of Global Business Issues*, 4 (1).

- Billings, A., Mougoué, M., & Musazi, B. (2009). How Firms' Foreign Tax Credit Limitation Affects the Amount of Foreign Assets Deployed. *Public Finance Review*, 37 (2), 170-197.
- Billings, B. A., Musazi, B. G., & Houston, M. (2008). Bonus Depreciation May Not Work for Firms That Are Most in Need of Incentives. *Tax Notes*.
- Billings, B. A. & Musazi, B. (2008). Monetize Tax Assets to Improve Bonus Depreciation Incentive. *Tax Notes*.
- Billings, B. A. & Musazi, B. (2008). The Effect of Taxes on Small Banks' Loan Loss Provisions. *American Journal of Accounting and Finance*, 1 (1).
- HassabElnaby, H., Musazi, B., & Nowlin, T. (2007). The Role of Taxes in Deferred Compensation Plans: The Case of Alternative Minimum Tax. *Oil, Gas, & Energy Quarterly*, 55 (4).
- Omotoye, R. & Musazi, B. (2006). Global Financial Consequences of the Transformation of the Former Soviet Union: A Regional Analysis. *International Journal of Business Research*, vi (3), 55-65.
- Omotoye, R. & Musazi, B. (2006). Global Financial Consequences of Transformation of the Former Soviet Union. *Review of Business Research*, vi (1), 169-179.
- Musazi, B. (2004). A Disabled Taxpayers' Penalty? *Tax Notes*.
- Billings, B. A., Musazi, B. G.N., & Moore, J. (2004). The Effects of Funding Source and Management Ownership on the Productivity of Research and Development. *R & D Management*, 34 (3).
- Musazi, B. G., Billings, B. A., & Hwang, A. (2002). The Role of the Alternative Minimum Tax on Banks' Municipal Bond Investments. *Advances in Taxation*, 14.

Refereed Proceedings

Full Paper

Musazi, B. (2010). Optimal Control Theory and the Detection of Earnings Management. *2010 American Accounting Association Mid-Atlantic Meeting*.

Abstract Only

Musazi, B. (2011). The Effect of Dividend Policy on Research and Development Spending. *2011 American Accounting Association Mid-Atlantic Regional Annual Meeting*.

Musazi, B. (2011). Do Tax Credits Diminish R&D Productivity? The Case For Large Versus Small Firms. *2011 American Accounting Association Mid-Atlantic Regional Annual Meeting*.

Musazi, B. (2011). The trade-off between charity care and tax status in the merger decisions of not-for-profit hospitals. *2011 American Accounting Association Mid-Atlantic Regional Annual Meeting*.

Presentation of Refereed Papers

International

Musazi, B. (2010). *Optimal Control Theory and the Detection of Earnings Management*. 2010 American Accounting Association Mid-Atlantic Meeting, Philadelphia, United States of America.

Research Grants

Funded

2012: Musazi, B. Path to Financial Independence, Principal Investigator.

Working Papers

Musazi, B. (2014). "The Impact of FIN48 on Earnings Management."

Musazi, B. (2014). "Is Tax Exemption Still Necessary for Hospitals?."

Musazi, B. (2014). "The Tax Anatomy and Planning for Day Traders."

Musazi, B. (2014). "An empirical review of the choice between statutory employees and independent contractors.."

SERVICE:

Service to the University

Department Assignments

Faculty Advisor:

2010-2011: Faculty coordinator: National Black Students Association: Liason person between the University and NABA.

College Assignments

Faculty Sponsor:

2013-2014: Financial Literacy center

Member:

2008-2009: Academic Planning Committee

Dissertation Assignments

Chair:

2012-2013: Catherine Bowler: The Effect of Fin48 on Earning Management

Dissertation Assignments

Member:

2009-2010: Dissertation committee: 'The Effect of Accounting Disclosures on the Securitizations Market: SFAS 140 and Launch Spreads.' By Arthur Wharton, 2009.

Service to the Community

Other Community Service Activities

2013: Volunteer Income Tax Assistance (VITA) Cordinator

Positions Held in Civic Organizations

2012: Vestry Member, St John's Episcopal Church, Mount Washington Baltimore.