

Last Name Nixon First Clair Middle J.

Address 111 Lee College Station, Texas 77840 979-696-9770
(Street) (City) (State) (Zip) (Phone)

Date of Birth November 14, 1951 Place of Birth Richfield, Utah

Country of Citizenship United States

Marital Status: () Single; (X) Married; () Divorced; () Widowed

Formal Education

Institution	Dates Attended	Degree
Brigham Young University	1969-1975	B.S.
Texas A&M University	1975-1977	M.S.
Texas A&M University	1977-1980	Ph.D.

Professional Certification:

Certified Public Accountant, Texas - 1989.

Fields of interest:

International agricultural tax policy – U.S., Australia, Canada, Argentina and EU.

Expert witnessing – Department of Justice, Washington, D.C.

Tax practice – Client services for individuals and small business since 1980.

Executive education – Provide tax training for Deloitte, KPMG, PwC, and E&Y new hires and seniors.

Executive coaching – Consult with senior executives of Halliburton on financial decision-making, M&A activities, and operational efficiencies.

Theses Completed:

“Farm Tax Simulation Model: Its Description and Application to Alternative Disinvestment Strategies,” Unpublished Masters Thesis, Texas A&M University, 1977. Won the Outstanding Masters Thesis in Agricultural Economics for 1977, Texas A&M University.

“Measurement of Texas Livestock Capacity and Its Effect on the Texas Economy: An Application of Quadratic Input-Output Analysis,” Unpublished Doctoral Thesis, Texas A&M University, 1980.

Awards:

Visiting Scholar - Utah State University - 1986 and 1987.
Teaching Excellence Award - Beta Alpha Psi - 1988.
Deborah B. Shelton Fellowship - 1986.
Price Waterhouse Teaching Excellence Professorship - 1991 - 1993.
The Association of Former Students, College of Business Administration and Graduate School of Business
Distinguished Teaching Award - 1992.
PricewaterhouseCoopers Accounting Excellence Professorship - 1993 - Present.
The Association of Former Students, Texas A&M University, Distinguished Teaching Award - 1994.
College of Business Administration - Honors Program - Outstanding Teaching Award - 1995-96.
KPMG Instructor Excellence Award – 2000-2001.
Phi Beta Lambda Outstanding Professor – Texas A&M University – 2002-2003.
Mays Teaching Fellowship 2006-2008
Mays Business School EMBA Teaching Excellence Award – 2008
Halliburton Chairman’s Award - 2009
Ernst & Young Teaching Excellence Award - 2010

Professional employment record since 1980:

January 1980- Visiting Assistant Professor, Department of Finance

May 1980- Aug 1980 Assistant Professor, Department of Agricultural Economics,

August 1980- Assistant Professor, Department of Accounting,
August 1984 Texas A&M University.

August 1984- Associate Professor, Department of Accounting,
Texas A&M University.

June 1986- Director, Graduate Tax Program, Department of Accounting, Texas A&M University.

April 1992- Co-Director, Agribusiness Degree, University level program (Director of the program for
the College of Business Administration and Graduate School of Business).

March 1993- Professor, Department of Accounting, Texas A&M University.

October 1993- Recipient of PricewaterhouseCoopers Accounting Excellence Professorship.

July-Aug 1999 Visiting Professor, Bentley College, Boston, MA

July 2000 – May 2005 Associate Dean, Mays Business School, Texas A&M University.

May 2005 – Present PricewaterhouseCoopers Accounting Excellence Professor

Publications:

Books:

Penson, John B., Jr., Donald R. Levi, and Clair J. Nixon, Personal Finance, Prentice-Hall, Inc., Englewood Cliffs, NJ, 1982.

Penson, John B., Jr., and Clair J. Nixon, Understanding Financial Statements in Agriculture, Agri-Information Corp., College Station, TX, 1983.

Penson, John B., Jr., and Clair J. Nixon, How to Analyze Financial Statements in Agriculture, Agri-Information Corp., College Station, TX, 1985.

Nixon, C.J., and D. Lassila, Individual Federal Taxation, L-C Enterprises, College Station, TX, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991.

Nixon C.J., Compensation for Personal Services, Matthew Bender Tax Service, Chap. 1, Vol. 12, 1989.

Nixon C.J., Individual Federal Taxation, Dame Publications, Chapter 10, 1994, 1995, 1996, 1997.

Nixon. C.J., Taxation of Corporations, Partnerships, Estates and Trusts, Dame Publications, Chapter 13, 1995, 1996.

Lassila, D. and C. Nixon, Individual Federal Taxation Code, Regulations, Forms, Tables, Dame Publications, 1996, 1997, 1998, 1999, 2000, 2001, 2002.

Nixon, C. Reading and Understanding Financial Statements, KPMG Tax Seminar Series course materials, 2007, 2008, 2009, 2010, 2011.

Nixon, C. Finance and Accounting for Non-Financial Managers, Center for Executive Development Business Leadership Development Series, Texas A&M University, 2006, 2007, 2008, 2009, 2010, 2011, 2012.

Nixon, C. Business Leadership Development-Finance and Accounting, CED, Texas A&M University, 2006, 2007, 2008, 2009, 2010, 2011, 2012.

Nixon, C. President's Leadership Executive Program, Halliburton Corporation, Houston, Texas, 2007, 2008, 2009, 2010, 2011.

Nixon, C. Taxation of Business Entities, self-published course materials, Accounting 405, Texas A&M University, College Station, Texas, 2010, 2011, 2012.

Scholarly Refereed Articles:

Nixon, Clair J., "The 1978 Revenue Act: Its Impact on the Tax Liability of Disinvesting Farm Operators," Journal of the American Society of Farm Managers and Rural Appraisers, 43 (1979): 14-19.

Nixon, Clair J., "Cash Versus Installment Selling of Land: Have the Advantages Changed?" Agricultural Finance Review, Vol. 43, April 1979.

- Nixon, Clair J., and James W. Richardson, "The Economic Recovery Tax Act of 1981: Impacts on Farmer's Liquidity, Equity & Growth," Journal of American Society of Farm Managers and Rural Appraisers, October 1982.
- Coleman, Dirk, and Clair J. Nixon, "Effects of Accelerated Cost Recovery on Condo Investment," Real Estate Review, November 1982.
- Nixon, Clair J., "Disinvestment Options Which Maximize Farm Owner Equity," Journal of the American Society of Farm Managers and Rural Appraisers, April 1982.
- Richardson, James W., and Clair J. Nixon, "Producer's Preference for a Cotton Farmer Owned Reserve: An Application of Simulation and Stochastic Dominance," Western Journal of Agricultural Economics, July 1982.
- Nixon, Clair J., "The Economic Recovery Act of 1981: Consequences for Continuing Farm Operators," Agricultural Finance Review, August 1982.
- Richardson, James W., Clair J. Nixon, and Edward G. Smith, "Economic Impacts of the 1981 Agricultural Act and the 1981 Tax Act on Texas High Plains Farmers," Southern Journal of Agricultural Economics, December 1982.
- Lemieux, Catherine M., James W. Richardson, and Clair J. Nixon, "Federal Crop Insurance vs. ASCS Disaster Assistance for Texas High Plains Producers: An Application of Whole-Farm Simulation," Western Journal of Agricultural Economics, December 1982.
- Fambrough, Judon, and Clair J. Nixon, "After-Tax Effects of Negotiating Oil Lease Payments," Journal of the American Society of Farm Managers and Rural Appraisers, October 1983.
- Richardson, James W., and Clair J. Nixon, "The Effects of the 1980, 1981, and 1982 Tax Laws on Texas Rice Farmers," Southern Journal of Agricultural Economics, July 1984.
- Richardson, J.W., C.M. Lemieux, and C.J. Nixon, "Entry Into Farming: The Effects of Leasing on Firm Survival," Southern Journal of Agricultural Economics, December 1983.
- Griffin, W., S. Hanson, J. Richardson, and C. Nixon, "Economic Feasibility of Shrimp Farming in Texas: An Investment Analysis," Journal of the World Mariculture Society, Summer 1985.
- Jessup, G., G. Richardson, G. Reilley, and C. Nixon, "Evaluation Methods and Procedures in Corporate Wellness Programs," Health Education, February 1986.
- Nixon, C., and J. Richardson, "A Comparison of Effects of the Current Tax Law Through the Tax Reform Act of 1984 and the 1985 Proposed Tax Act on Commercial Farms in Texas, Mississippi and Illinois," Income Tax Reform and Agriculture, NED, ERS, USDA, Fall 1986.
- Nixon, C., C. Wiggins, and I. R. Johnson, "Repeal of the Investment Tax Credit and Financial Statement Analysis," Financial Analyst Journal, January 1987.
- Nixon, C., and J. Richardson, "1986 Tax Reform Act: Its Effect on Agriculture," Choices, Second Quarter 1987:12-15.

- Nixon, C., and J. Richardson, "1986 Tax Reform Act: Its Effect on Agriculture, Reply," Choices, Third Quarter 1987:37-38.
- VanTasell, L., and C. Nixon, "Machinery Replacement Decisions and the Tax Reform Act of 1986," Journal of the American Society of Farm Managers and Rural Appraisers, Vol. 53. No. 1 (1989), pp. 26-33.
- Cochran, M., J. Richardson, and C. Nixon, "SERTS - A Small Business, Economic, Risk Tax Simulator: An Application and Description," Simulation, Vol. 54, No. 4 (1990), pp. 177-188.
- Nixon, C., and L. VanTassell, "Farm Operators and Federal Tax Incidence: An Analysis of Two Decades of Changing Tax Federal Income and Employment Tax Laws," Agricultural Finance Review, Vol. 49 (1989), pp. 1-8.
- VanTassell, L., and C. Nixon, "A Further Look at the Effect of Federal Tax Laws on Optimal Machinery Replacement," Southern Journal of Agricultural Economics, Vol. 15 (1989), pp. 77-84.
- Perry, G., A. Bayaner, and C. Nixon, "The Effect of Usage and Size on Tractor Depreciation," American Journal of Agricultural Economics, Vol. 72, No. 2 (May 1990), pp. 317-325.
- Boone, J., and C. Nixon, "Tax Reform, Municipal Bonds and Rural Community Banks," Agricultural Finance Review, Vol. 50 (1990).
- Perry, G., and C. Nixon, "Optimal Tractor Replacement: What Matters?" Review of Agricultural Economics, 13 (1991):119-128.
- Mjelde, J., C. Nixon, and R. Conner, "Impacts of Tax Law on Marketing Rangeland Calves and Yearlings," Agricultural Finance Review, 51 (1991):79-90.
- Perry, G., C. Nixon, and K. Bunnage, "The Impact of Taxes and Government Farm Programs on Competitive Advantage for U.S. and Canadian Farmers: A Case Study," American Journal of Agricultural Economics, 74 (1992):299-309.
- Nixon, C., and G. Perry, "Taxes and Business Organizational Form," Journal of Agribusiness, 10 (1992):15-28.
- Nixon, C., and J. Mjelde, "The Impact of Corporate Tax Law on the Selection of Business Organizational Form for Texas Cow-Calf Producers," Agricultural Finance Review, 52 (1992):57-61.
- Groth, J., and C. Nixon, "Accounting and Financial Information, Perceived Risk and Share Value," Management Decision, 30 (1992):No. 7, 30-37.
- Nixon, C., "The Impact of Changing Federal Employment Tax Laws on Farm Businesses Operated as Sole Proprietorships," Journal of the American Society of Farm Managers and Rural Appraisers, 57 (1993):87-93.
- Nixon, C., and G. Perry, "Tax Policy and International Trade: An Analysis of Competitive Advantage in U.S., Canadian and Australian Wheat Markets," Agribusiness, An International Journal, 9 (1993):43-56.
- Perry, G., C. Nixon, and M. Stoff, "Sales and Excise Taxes: Differential State Subsidies To Production Agriculture," Agricultural Finance Review, 54(1994):80-93.

Nixon, C., G. Perry, and R. Batterham, "The Impact of Government Intervention on International Wheat Competition: A Case Study of the Australian, Canadian and U.S. Wheat Industry," Australasian Agribusiness Review, 2(1994):75-94.

Dunlop, D., G. Perry, and C. Nixon, "Competitiveness, Price Distortion and Domestic Tax Policy," Journal of Agricultural Economics 46(3)(1995):327-335.

Mjelde, J., T. Thompson, and C. Nixon, "Government Institutional Effects on the Value of Seasonal Climate Forecasts," American Journal of Agricultural Economics, 78(1996):175-188.

Perry, G., C. Nixon and M. Stoff, "A Comparison of Tax Burdens of U.S. Dairy Producers," Agricultural Finance Review, 56(1996):34-46.

Mjelde, J., T. Thompson, C. Nixon and P. Lamb, "Utilizing a Farm-Level Decision Model for Prioritizing Future Climate Research Needs," Meteorological Applications, 4(1997):161-170.

Mjelde, J., J. Penson, and C. Nixon, "Dynamic Aspects of the Impact of the Use of Improved Climate Forecasts in the Corn Belt Region," Journal of Applied Meteorology, January 2000:67-79.

Holmes, S., C. Strand, C. Nixon and M. Nixon, "Market Recognition of Asset Impairments in the Oil and Gas Industry," Journal of Accounting and Business Research 8(2000):1-20.

Perry, G. and C. Nixon, "Sales and Excise Taxes: Estimating Agricultural Payments and Subsidies," Journal of Agribusiness, 20(2002):67-76.

Perry, G., P. Duffy and C. Nixon, "An Exploration of Factors Influencing Ethical and Unethical Behavior in Negotiations," Review of Agricultural Economics, 37,1(April 2005):1-20..

Perry, G. and C. Nixon, "The Influence of Role Models on Negotiation Ethics of College Students," Journal of Business Ethics, Nov (2005).

Scholarly Research in Applied Specialty Journals

Nixon, C., "Investment Tax Credit Benefits Reduced Due to TEFRA," Taxation for Accountants, November 1982.

Nixon, C., and S. Grossman, "Evaluating the Interest Rate/Points Tradeoff on Personal Residence Loans," National Public Accountant, December 1982.

Lins, D., and C. Nixon, "Sharing The Farm," Agri Finance, March 1982:40-48.

Nixon, C., and J. Fambrough, "The Economic Recovery Tax Act of 1981: Its Effect on Negotiating Oil Lease Bonus Payments," Oil and Gas Tax Quarterly, September 1982.

Grossman, S., A. Mayper, and C. Nixon, "The Tax Act of 1981: Its Impact on Deferred Income Taxes Payable Due to Depreciation," The Tax Executive, March 1982.

Bravenec, L., and C. Nixon, "Contract Research Under the New Research and Experimentation Credit," The Tax Advisor, November 1982.

Sneed, Florence, Clair J. Nixon, and Steven D. Grossman, "Auditing Involvement with Accounting and Reporting for Agricultural Producers and Agricultural Cooperatives," CPA Journal, October 1983.

Bravenec, L., T. Christensen, and C. Nixon, "Qualifying for Investment Credit for Single Purpose Farming Structures," The Journal of Taxation, Volume 60, Number 2 (February 1984).

Nixon, C., and R. Johnson, "The Tax and Financial Implications of Converting Personal Residences to Rental Property: An Application of Net Present Value Analysis," The Real Estate Appraiser and Analyst, Summer 1984.

Nixon, C., and S. Grossman, "The Effect of the TEFRA Investment Tax Credit on Financial Accounting," National Public Accountant, December 1984.

Johnson, R., and C. Nixon, "The Tax Reform Act of 1984: A Potential Boon to Real Estate Appraisers," The Real Estate Appraiser and Analyst, Winter 1985.

Johnson, R., and C. Nixon, "Allocating Sales Proceeds Between Land and Buildings," Journal of Real Estate Finance, Vol. 2, No. 2, 1985.

Nixon, C., and C. Wiggins, "An Assessment of the Impact of Changing Tax Laws on the Petroleum Refining Industry," Oil and Gas Tax Quarterly, June 1985.

Nixon, C., J. Richardson, R. Knutson, and E. Smith, "Implications of Tax Policy Changes for Agriculture," Food and Fiber Economics, Vol. 14, No. 6, November 1985.

Putnam, C., T. Billings and C. Nixon, "Foreign Transfers of Intangible Property Rights," Taxes - The Tax Magazine, February 1987.

Nixon, C., M. Cochran, and J. Richardson, "The Impact of Changing Tax Laws on Different-Sized Farming Operations," Journal of Agricultural Taxation and Law, Vol. 12, No. 3 (Fall 1990,) pp. 268-277.

Groth, J., and C. Nixon, "Global Accounting Standard Statement: Basis for Increased Value," Managerial Finance, 17 (1991):14-21.

Nixon, C., "Accuracy-Related Penalties," Oil and Gas Tax Quarterly, 39 (1991):650-61.

Nixon, C., and L. VanTassell, "The Impact of Federal Income and Self-Employment Taxes on Machinery Replacement Options for Farm Operators," Journal of Agricultural Taxation and Law, 14 (1992):63-72. Reprinted in The Monthly Digest of Tax Articles, February 1993, pp. 38-4.

Alderson, N., and C. Nixon, "An Analysis of the Dollar Impact of SFAS 96 on Major Oil and Gas Producers," Oil and Gas Tax Quarterly, 40 (1991):266-80.

Nixon, C., and I. Johnson, "IRS Accuracy-Related Penalties and Appraisal Valuations," The Real Estate Appraiser, 57 (1991)3:2-6.

Nixon, C., "Reallocating Income Can Minimize Tax for Self-Employeds," Taxation for Accountants, January 1992:36-41.

Nixon, M., and C. Nixon, "The Return of the Investment Tax Credit? Its Potential Impact on Oil and Gas Firms," Oil and Gas Tax Quarterly, 40 (1992):635-648.

Watson, M., and C. Nixon, "Valuation of Stock in a Closely Held Oil and Gas Firm - Part I," Oil and Gas Tax Quarterly, 41 (September 1992):27-50.

Alderson, N., and C. Nixon, "Changing Tax Laws Have Shaken Investment in New Pecan Orchards," Journal of Agricultural Taxation and Law, 14 (1992):250-272.

Watson, M., and C. Nixon, "Valuation of Stock in a Closely Held Oil and Gas Firm - Part II," Oil and Gas Tax Quarterly, 41 (December 1992):41-58.

Johnson, R., and C. Nixon, "Should You Sell or Rent Your Home: A Present Value Model Analysis," Real Estate Finance Journal, 8 (Spring 1993):72-77.

Nixon, C. and M. Nixon, "Relationship Between Methods of Income Reconstruction and Successful Party in Federal Tax Cases," Oil and Gas Tax Quarterly, 43(1995)659-676.

Richardson, G. and C. Nixon, "A Curriculum for Resiliency," Principal, 77(1997)2:26-28.

Nixon, C. and M. Nixon, "Where Have All The Assets Gone? The Impact of SFAS No. 121 on the Oil and Gas Industry," Oil, Gas and Energy Quarterly, March, 1998.

Other Publications

Nixon, Clair J., "An Assessment of the Marketing of Physical Inputs in the Syrian Agricultural Sector, Syrian Agricultural Sector Assessment, Vol. V," Departmental Information Report, Department of Agricultural Economics, Texas A&M University, 1979.

Nixon, Clair J., "Farm Tax Management Simulation Model," Department Program and Model Documentation, PMD 80-1, Department of Agricultural Economics, Texas A&M University (1980).

Nixon, Clair J., and John B. Penson, Jr., "The Measurement of Texas Livestock Sector Capacity and its Effect on the Texas Economy," Technical Report, Texas Agricultural Experiment Station, TR 80-6.

Richardson, James W., and Clair J. Nixon, "FLIPSIM - The Farm Level Income and Policy Simulation," Department Program and Model Documentation, Department of Agricultural Economics, Texas A&M University, TR 81-2.

Richardson, J.W., C.J. Nixon, and B.L. Haney, "How Texas Farmers and Ranchers Can Benefit from the Economic Recovery Tax Act," Texas Agricultural Experiment Station, News Release, 1982.

Rister, M.E., G.W. Popp, L. Frye, J. McGrann, and C.J. Nixon, "Post-1981 Depreciation and Investment Tax Credit Calculations: A Microcomputer Aid," Department Program and Model Documentation, Texas A&M University, 1984, 97 pages.

- Richardson, J., and C. Nixon, "Description of FLIPSIM V: A General Firm Level Policy Simulation Model," Agricultural and Food Policy Center, Texas A&M University, 1985, 188 pp.
- Nixon, Clair J., and J. Richardson, "Implications of Tax Policy Changes for Agriculture and Rural Communities, and Business," Farm Foundation, 1985.
- Nixon, C.J., and J.W. Richardson, "A Comparison of the Effects of the Current Tax Law Through the Reform Act of 1984 and the 1985 Proposed Tax Act on Commercial Farms in Texas, Mississippi, and Illinois," compiled by G. Hanson, ERS/USDA, Economic Research Service Report, AGES-860203, 1986.
- Nixon, Clair, and James Richardson, "Federal Income Tax Considerations for Dairy Bidout," Part VI of Materials Prepared By the National Dairy Herd Extension Program Committee, Cornell University, January 1986.
- Schwartz, R., T. Knight, J. Richardson, C. Nixon, and C. Israelsen, "The Dairy Buyout Program," *Balanced Dairying*, Vol. 6 of the Texas Agricultural Extension Service, Texas A&M University, 1986.
- VanTassell, L., and C. Nixon, "Machinery Replacement Options in a Changing Tax Environment," *Research Bulletin*, Texas A&M University, January 1986.
- Nixon, C., and J. Richardson, "The 1986 Tax Reform Act: How Does it Affect Farmers?" *Texas Agricultural Extension Service, Balanced Dairying. Letter*, Vol. 7, No. 1, 1987.
- Conner, Jr., A. Dietrich, J. Richardson, C. Nixon, and E. Davis, "Impacts of Federal Tax Laws and Economic Developments on the Texas Cattle Industry," *Texas Agricultural Experiment Station Bulletin*, B-1590, December 1987.
- Perry, G., C. Nixon, K. Bunnage, and R. Batterham, "An Analysis of Competitive Advantage Between the United States, Canada and Australia for Wheat Production," *Special Report 884*, Agricultural Experiment Station, Oregon State University, 1991.
- Perry, G., C. Nixon, J. Actis, K. Bunnage, and R. Batterham, "The Effect of Taxes and Social Programs on Competitiveness in International Agriculture: A Case Study of the Wheat Industry," *Station Bulletin 679*, Agricultural Experiment Station, Oregon State University, April 1994.
- Penson, J.B., and C. Nixon, "Understanding Financial Statements in Agriculture," AIC, F-05948-94, Department of Agricultural Economics, Texas A&M University.
- Richardson, J., E. Smith, R. Knutson, A. Gray, S. Klose, and C. Nixon, "Economic Impact of a Flat Tax on Representative Crop, Livestock and Dairy Farms," *Agricultural and Food Policy Center Working Paper No. 96-3*, Feb. 1996, B-0623-96.
- Mjelde, J., J. Penson, and C. Nixon, "Dynamic Aspects of the Impact of the use of Improved Climate Forecasts in the Corn Belt Region," *Final Report Submitted to National Oceanic and Atmospheric Administration, Department of Commerce, Grant #NA56GP0266*, August, 1997.
- Nixon, Clair J., "Australian Pigmeat Industry; Productivity Commission Inquiry Report," *Australian Government Productivity Commission, No. 35*, 18 March 2005, pp. 260-303.

Nixon, Clair J. and Br. Frosch, "An Assessment of Australia's and Victoria's Comparative Advantages and Disadvantages in the Biofuel Industry" Department of Primary Industries, Victoria, Australia, Technical Paper, September, 2008.

Refereed Professional Papers Presented

Nixon, C., "Financial Analysis of Converting Personal Residences to Rental Property," Southwest American Accounting Association, March 1981.

Nixon, C., "A Look at Combining Alternative Farmland Disinvestment Strategies," Southern Agricultural Economics Association, Atlanta, February 1981.

Nixon, C., and J. Richardson, "Proposed Income Tax Cuts and Their Effect on Farm Growth," Western Agricultural Economics Association, Lincoln, Nebraska, July 1981.

Lins, D., and C. Nixon, "Shared Appreciation Mortgages: Consequences for Farmers," American Agricultural Economics Association, Clemson, South Carolina, July 1981.

Andrews, W., and C. Nixon, "Students' Perceptions of the Difficulty of Accounting Courses in Summer Session," Southwest American Accounting Association, New Orleans, LA, March 1982.

Nixon, C., and J. Richardson, "Income Tax Indexing: Its Potential Impact on the Farm Sector," American Accounting Association, San Diego, CA, August 1982.

Richardson, J., C. Nixon, and E. Smith, "Economic Impacts of the 1981 Agricultural Act and the 1981 Tax Act on Texas High Plains Farmers," American Agricultural Economics Association, Logan, UT, July 1982.

Lemieux, C., J. Richardson, and C. Nixon, "Entry Into Farming: The Effects of Leasing and Leverage on Firm Survival," Selected Paper presented at the Western Agricultural Economics Association Meeting, Laramie, Wyoming, 1983.

Richardson, J., and C. Nixon, "The Effects of the 1980, 1981 and 1982 Tax Laws on Texas Rice Farmers," Southern Agricultural Economics Association, Nashville, TN, February 1984.

Nixon, C., and J. Richardson, "Incorporating Risk in Decision Making: An Application of Stochastic Dominance and Monte Carlo Simulation," American Accounting Association Annual Meeting, Toronto, Canada, August 1984.

Richardson, J., and C. Nixon, "Selecting Among Alternative Depreciation Methods: A Stochastic Dominance Approach," American Agricultural Economics Association, Ithaca, NY, August 1984.

Hanson, J.S., W.L. Griffin, J.W. Richardson, and C.J. Nixon, "Survival of Shrimp Farming in Texas: An Investment Analysis," The World Mariculture Society, Orlando, FL, January 1985.

Richardson, G.E., R.R. Reilley, G.T. Jessup, and C.J. Nixon, "Wellness Evaluation, Beyond Health Risk Appraisal," American School Health Association, Louisville, KY, June 1983.

- Nixon, C.J., and L.T. VanTassel, "The Impact of Changing Tax Laws on Machinery Replacement Options," Southern Agricultural Economics Association, Biloxi, MS, February 1985.
- Nixon, C.J., and J.W. Richardson, "A Comparison of the Effect of the 1982 and 1984 Tax Acts and the Proposed 1985 Tax Act on Commercial Farms in Texas, Mississippi and Illinois," Symposium on Income Tax Reform in Agriculture - Invited paper, Southern Agricultural Economics Association, Biloxi, MS, February 1985.
- Nixon, C., and J. Richardson, "Impact of Treasury II Proposal on Rural Communities and Business," National Public Policy Conference, Kerrville, TX, September 1985.
- Nixon, C., and G. Richardson, "Wellness and the Big 8 Accounting Firms," National Wellness Conference, Stevens Point, WS, July 1985.
- Edwards, R., C. Nixon, and J. Richardson, "Impact of the 1986 Tax Reform Act on Cotton Producers and Processor," 1987 Proceedings: Beltwide Cotton Production Research Conferences, Dallas, Texas, January 1987.
- Richardson, G., and C. Nixon, "Contracting for Lifestyle Change," National Wellness Conference, Stevens Point, WS, July 1985.
- Felts, M., and C. J. Nixon, et. al., "Self-Confidence, Mood, and Perceived Productivity Related to Self-Reported Aerobic Exercise in Accounting Firm Employees," San Francisco, CA, Winter 1986.
- Nixon, C., and J. Richardson, "Impact of Changing Tax Laws on Livestock Operations," International Ranch Conference, Laredo, TX, July 1985.
- Nixon, C., and J. Richardson, "The Effect of Federal Tax Policy on Farm Operators: An Application of Whole Farm Simulation for the Years 1975-1985," American Agricultural Economics Association Annual Meeting, Reno, NV., July 1986.
- VanTassell, L., and C. Nixon, "To Trade or Not to Trade: A Look at Asset Replacement," American Agricultural Economics Association Annual Meeting, Nashville, TN, August 1988.
- Perry, G., and C. Nixon, "A Replacement Model for Agricultural Equipment," Western Agricultural Economics Association Annual Meeting, Moscow, ID, July 1989.
- VanTassell, L., and C. Nixon, "Optimal Tractor Replacement Strategies," American Agricultural Economics Association Annual Meeting, Baton Rouge, LA, August 1989.
- Groth, J., and C. Nixon, "Global Accounting Standard Statements," Atlantic Economic Society Annual Meeting, Barcelona, Spain, March 1989.
- Mjelde, J., C. Nixon, and R. Conner, "Impacts of Tax Laws on Marketing Rangeland Calves and Yearlings," Western Agricultural Economics Association Annual Meeting, Portland, Oregon, July 1991.
- Richardson, J., D. Smith, and C. Nixon, "SERTS Operating Environment (SOE): A Case in Integrating Project Managers and Complex Business-Oriented Simulation Models," Society of Computer Simulation Annual Meeting, Anaheim, CA, January 1991.

Nixon, C., and G. Perry, "Tax Policy and International Trade: An Analysis of Competitive Advantage in U.S., Canadian and Australian Wheat Exports," International Agribusiness Management Association Annual Meeting, Oxford, England, May 1992.

Nixon, C., D. Dunlop, and G. Perry, "Tax Policy and the International Dairy Environment," Ministry of Agriculture and Fisheries Symposium, Wellington, New Zealand, March 1992.

Perry, G., and C. Nixon, "Taxes and Government Social Program Policy in the U.S., Canada, Australia and France: The Issue of Competitiveness in Trade," American Agricultural Economics Association Annual Meeting, Baltimore, MD, August 1992.

Dunlop, D., Perry, G., and C. Nixon, "Do Taxes Influence the Competitiveness of Dairy Products?" American Agricultural Economics Association Annual Meeting, Baltimore, MD, August 1992.

Perry, G., and C. Nixon, "Competitiveness, Price Distortion and Domestic Tax Policy," Western Agricultural Economics Association Annual Meeting, Edmonton, Alberta, July 1993.

Stoff, M., G. Perry, and C. Nixon, "A Comparison of Taxation Burdens for Major Dairy States," Western Agricultural Economics Association Annual Meeting, Edmonton, Alberta, July 1993.

Nixon, C. and G. Perry, "Argentine Wheat Producers and International Competition: A Case Study of Tax and Social Program Policies," International Agribusiness Management Association Annual Meeting, Caracas, Venezuela, May, 1994.

Mjelde, J., T. Thompson and C. Nixon, "The Role of Government in the Value of Seasonal Climate Forecasts," Southern Agricultural Economics Association Annual Meeting, New Orleans, Louisiana, February, 1995.

Nixon, C. "Post Contract With America Policy - Tax Effects and Implications," American Agricultural Economics Association Annual Meeting, Indianapolis, Indiana, August, 1995.

Douglas, R., C. Nixon and R. King, "A Case Study Comparison of the Taxation of Livestock Sector Participants in Australia, New Zealand and the United States," International Conference on Australia/New Zealand Business Studies, Bentley College, Boston, MA, November, 1995.

Douglas, R., C. Nixon, J. King and G. Andrusiak, "A Comparison of the Taxation of Livestock Farmers in Australia, Canada, New Zealand and the United States," 40th Annual Conference of the Australian Agricultural Economics Society, Melbourne, 1996.

Nixon, C., "Tax Reform and U.S. Agriculture," Symposium on Tax Reform, National Farm Federation, Canberra, Australia, July, 1997.

Perry, G. and C. Nixon, "Sales and Excise Taxes: Estimating Agricultural Payments & Subsidies," Western Agricultural Economics Association Annual Meeting, Reno, Nevada, July, 1997.

Holmes, S., C. Nixon, M. Nixon and C. Strand, "Market Recognition of Asset Impairment in the Oil and Gas Industry," Northeast Regional Meeting of American Accounting Association, Manchester, New Hampshire, April, 1998.

Nixon, Clair, G. Perry, and L. Sanders, "Teaching Ethics in Agricultural Economics Courses," American Agricultural Economics Association Annual Meeting, Denver, CO, August 2004.

Coble, K. H. , R, M. Re Jesus, T. O. Knight, B. K. Goodwin, C. J. Nixon, J. D. Anderson, and D. Sheldon, "Adjusted Gross Revenue Evaluation: AGR Program Performance Report, Report for the USDA Risk Management Agency. September 29, 2004.

Lau, M., J. Richardson, J. Outlaw, S. Fuller and C. Nixon, "Location of a Mix-Alco Production Facility with Respect to Economic Viability," American Agricultural Economics Association Annual Meeting, Denver, CO, August 2004.

Nixon, Clair. "An Assessment of Australia's and Victoria's Comparative Advantages and Disadvantages in the Biofuel Industry," Department of Primary Industries, Victoria, Australia, Melbourne, AU, August, 2008.

Nixon, Clair. "The Impact of Australia's Carbon Trading Scheme on Agriculture and Related Industries," Department of Primary Industries, Victoria, Australia, Melbourne, AU, August, 2009.

Seminar Presentations:

"Accounting and Finance for Non-Financial Managers," Tenneco, Inc., 3 day seminar, January 1983; August 1983, January 1984, October 1984, January 1985; May 1988.

"Understanding Financial Statements in Agriculture," Louisiana Bankers Association, 2 day seminar, October 1984.

"Accounting and Finance for Non-Financial Managers," Diamond Shamrock, Inc., 3 day seminar, November 1984.

"Management Program for Construction Firm Middle Management," Center for Executive Development, Texas A&M University, 1 day presentation, January 1985, March 1987, October 1987, May 1988, October 1988.

"Accounting and Finance for Non-Financial Managers," Center for Executive Development, Texas A&M University, 3 day seminar, September 1983, September 1984.

"Tax Policy: Where Are We Going?" 2nd Annual Tax Conference, Texas A&M University, October 1985.

"Lifestyle Contracting Workshops for Big 8 Accounting Firms," Arthur Andersen, Ernst & Whinney, and Touche Ross, Houston, TX, September 1984.

"Financial Statement Preparation and Analysis," Farmers Home Administration, Texas, New Mexico, Louisiana, and Mississippi, July-September 1983.

"Financial Statement Preparation and Credit Analysis," Federal Intermediate Credit Bank of New Orleans, Jackson, Mississippi, September 1985 - 2 day seminar.

“Budgeting and Computer Applications,” Tenneco, Inc., Columbia Lakes, TX, July 1985, February 1986, May 1986, June 1988.

“Tax Accounting After the 1984 Tax Reform Act,” Center for Executive Development, Texas A&M University, August 1985.

“Planning for Retirement,” Personnel Department, Texas A&M University, November 1985.

“Taxation of Small Business,” Brenham National Bank, 3 day seminar, March 1984.

“Accounting and Finance for Non-Financial Managers,” Tenneco Europe, Hythe, England, March 1986.

“Accounting and Finance Concepts,” Monroe Europe, Frankfurt, Germany, March 1987.

“Accounting and Finance for Non-Financial Managers,” Monroe Europe, Lousch, Belgium, March 1988.

Instructor at the Arthur Andersen & Co. Center for Professional Education, St. Charles, IL, 1986, 1987, 1988, 1989, 1990, 1991, 1992.

Instructor at the Peat Marwick Tax School, Montvale, NJ, December 1988, 1989, 1990, 1991, 1992, 1993.

Instructor at Ernst and Young Tax School, Los Angeles, 1990, Dallas, 1992, January 1993.

Instructor at Price Waterhouse Tax School, Saddlebrook, FL, July 1990.

“Financial Analysis for Lenders,” Farm Credit Banks of Texas, Austin, Texas, June-July 1988.

“Accounting and Finance for Non-Financial Manager,” Case-IH Europe, Genk, Belgium, March 1989.

“Accounting and Finance for Non-Financial Managers,” Albright and Wilson, Ltd., Lichfield, England, May 1990.

“Accounting and Finance for Non-Financial Managers,” Albright and Wilson, Amsterdam, Netherlands, May 1991.

“Cost Accounting and Tax Policy for Agricultural Producers,” Executive Agricultural Producers Program, Austin, TX, 1991, 1992.

“Low Income Housing Tax Credit,” 4th Annual Federal Tax Update, Texas A&M University, October 1987.

“Recent Developments in IRS Procedural Issues,” 5th Annual Federal Tax Update, Texas A&M University, October 1988.

“Depreciation Issues for Small Businesses,” 6th Annual Federal Tax Update, Texas A&M University, October 1989.

“Accuracy-Related Penalties,” 7th Annual Federal Tax Update, Texas A&M University, October 1990.

“Valuation and Employment Tax Issues,” 8th Annual Federal Tax Update, Texas A&M University, October 1991.

“Introduction to Tax Practice,” Ernst & Young Professional Tax Development, Vero Beach, FL, January 1993.

“Management Accounting and Tax Issues for Agricultural Producers,” The Executive Program for Agricultural Producers, Barton Creek, Austin, TX, February 1993, 1994, 1995, 1996.

“Resource Management in the Army Air Force Exchange Service,” Center for Executive Development, Texas A&M University, College Station, February, 1996, 1997.

“Financial Management and Budgeting,” Law Enforcement Management Institute, Center for Executive Development, Texas A&M University, College Station, January, April, 1997.

“Finance and Accounting for the Non-Financial Manager,” Tenneco Automotive, Grass Lakes, Michigan, September, 1996.

“Finance and Accounting for the Non-Financial Manager,” Case Corporation, Racine, Wisconsin, October, 1996.

“Taxation of Partnerships in an Estate Planning Environment,” KPMG Peat Marwick LLP, Shadowbrook, Florida, November, 1996.

“Taxation of S Corporations and Shareholders,” Ernst & Young LLP, Cleveland, Ohio, December, 1996.

“Partnership Distributions and Allocations,” Arthur Andersen LLP, St. Charles, Illinois, November, 1996.

“UNICAP Provisions,” Arthur Andersen LLP, St. Charles, Illinois, December, 1996.

“Financial and Cost Accounting Management Practices in the Oil and Gas Industry,” China National Petroleum Company, Center for Executive Development, Texas A&M University, May, 1996.

“Finance and Accounting for the Non-Financial Manager,” Brinker International, Dallas, January, February, 1997.

“Capital Investment Analysis,” Brinker International, Dallas, March, 1997.

“Financial Management of a Successful Veterinary Practice,” 3 days, Center for Executive Development, Texas A&M University, June, 1997, June 1998.

“Finance and Accounting Issues,” Brinker International, Sydney and Melbourne, July, 1997.

“Budgeting and Financial Management,” Texas :Law Enforcement Management Institute, Texas A&M University, February, May, June, July and September, 1997; January, March, May, June, 1998.

“Financial Resources,” Army Air Force Exchange Service, Texas A&M University, March, May, July, August, October, 1997; February, April, July, August, October, 1998.

“Section 6662 Penalties and the Alternative Minimum Tax,” 11th Annual Federal Tax Update, Texas A&M University, College Station, Texas, October, 1997.

“Credit Analysis,” United Agri Products, San Antonio, Texas, April, 1998.

“Finance and Accounting for Non-Financial Managers,” United Agri Products, Tampa, Portland, Omaha, Dallas, Memphis and Fresno, 1999-2002.

“Federal Taxation – Corporations and Partnerships,” KPMG, New York, Orlando and Dallas, 2000-present.

“Taxation of Partnerships,” PricewaterhouseCoopers, 2003 – Atlanta

“Taxation of Flow-Through Entities,” Deloitte, 2003 – Scottsdale, AZ.

“Capital Investment Analysis,” SPECS, 1999-2002, Dallas, Orlando and Nashville.

“Capital Replacement Analysis,” Food Marketing Institute, 2001-2003, Washington, D.C.

“Financial Accounting,” LUKOIL Overseas Co., Center for Executive Development, November, 2003.

“What Matter Most in Financial Analysis,” SPECS, Orlando, March, 2004.

“Fundamentals of Income Taxation,” KPMG, 2004-present, Montvale, N.J.

“Tax Technical Training,” PricewaterhouseCoopers, 2004-present, Landsdowne, Virginia.

“Finance and Accounting for Non-Financial Managers,” Halliburton, 2004-2010.

“International Program,” Halliburton, 2004-2010, Cairo, Dubai, Kuala Lumpur, Rio, Calgary, Aberdeen, Scotland, Villahermosa, Mexico, Buenos Aires, Stavanger, Norway, Vera Cruz, Mexico, London, Moscow and Bogota.

“Financial and Accounting for Non-Financial Managers,” Kellogg, Brown & Root, 2006-2008, Leatherhead, UK, Melbourne, Houston.

“Financial Analysis,” Chase Credit Services, 2007, Wilmington, DE.

“A Look at Sarbanes-Oxley,” SPECS, Orlando, 2007.

“Developing the Case for Retrofits; Developing the Financial Justification,” Food Marketing Institute, 2007, Denver, Co.

“Capital Investment Analysis for the Food Marketing Industry,” Food Marketing Institute Convention, 2009, Dallas, Texas.

“Analyzing Small Box Construction Long-Term Projects,” SPECS, Orlando, 2008.

“Developing a Net Present Value Model for Project Evaluation,” SPECS, Orlando, 2009.

“Assessing the Impact of Tax and Non-Tax Factors on Firm Investment,” SPECS, Orlando, 2010.

“Finance for Non-Financial Leaders – 4 day course,” Halliburton, 2004-2012, College Station, Texas, Houston, Cairo, London, Bogota, and Calgary, Dubai, Kuala Lumpur, Jakarta, Aberdeen, Rio, Villahermosa, Corpus Christi, Brussels, and Denver.

“Financial Boot Camp,” Week-long intensive program,” Baroid, 2008-2009, Houston, Texas- six different sessions.

Grants and Contracts:

“Development of a Farm Income Tax and Policy Simulation Model,” U.S.D.A., \$60,000, 1980.

“Teaching Incentive Grant,” Center for Teaching Excellence, Texas A&M University, \$1,000, 1985.

NORWEST Corporation - Evaluated the impacts of alternative economic on the survival and success of representative crop and livestock farms in the Midwest, \$4,000, 1984.

“Development of a General Firm Level Policy Simulation Model for Agricultural Businesses,” College of Business Administration, \$10,000, 1989.

“Canadian/U.S. Tax Policy: Its Impact on Machinery Replacement,” Center for International Business Studies, College of Business Administration and Graduate School of Business, Texas A&M University, \$6,000, 1989.

“An Analysis of Comparative Advantages of Federal Tax and Farm Policy on Australian, Canadian and U.S. Wheat Production,” International Enhancement Grant, Texas A&M University, 1990, \$1,000.

“Proposal for Enhancing Agribusiness Education at Texas A&M University,” Challenge Grant Program, U.S. Department of Agriculture, Washington, D.C., 1990, \$99,919 (with K. Litzenberg).

“Australian, Canadian and U.S. Wheat Farmers: Who Has a Comparative Advantage in Trade?” American Farm Bureau, Washington, D.C., 1990, \$3,500 (with G. Perry).

“Tax Policy and Agricultural Competition in the U.S. versus Canada,” Canadian Studies Faculty Research Grant, Canadian Embassy, Washington, D.C., 1990, \$5,000.

“Farm Level Impact of Agricultural Policies,” CSRS, U.S. Department of Agriculture, Washington, D.C., 1990, \$235,104 (with J. Richardson, R. Knutson, J. Penson, and J. Chen).

“Tax Policy and Comparative Advantages in U.S. versus Mexico: An Analysis of Vegetable Crop Production and Marketing,” Center for International Business Studies, College of Business Administration and Graduate School of Business, Texas A&M University, 1991, \$5,000.

“Development of an International Taxation Course,” International Curriculum Development Grant, International Programs Office, Texas A&M University, 1992, \$650.

“Business Organizational Form and Comparative Advantage: A North American Continent Analysis,” Center for International Business Studies, College of Business Administration and Graduate School of Business, Texas A&M University, 1992, \$2,000.

“Agribusiness Education: Enhancing the Involvement of the College of Business Administration and Graduate School of Business at Texas A&M University,” Cooperative State Research Service, U.S.D.A., Washington, D.C., 1992, \$40,000 (with K. Litzenberg).

“Government Institutional Effects on the Value of Seasonal Climate Forecasts,” Department of Commerce, National Oceanic and Atmospheric Administration, Washington, D.C., requested amount \$52,638 (with J. Mjelde).

“Tax Policy and International Competition in the Dairy Industry: An Analysis of Canada, New Zealand, Germany and the United States,” Canadian Embassy Faculty Research Grant Program, 1994, \$4,000.

“Assessing the Economic Impacts of Improved Climate Forecasts at a National Level,” Department of Commerce/National Oceanic and Atmospheric Administration, with J. Mjelde, J. Penson, and A. Saha, 1995, \$72,038.

“Tax Policy and the International Dairy Market,” Center for the Study of Western Hemisphere Trade, Center for International Business Studies, Texas A&M University, 1996, \$14,500.

“Assessment of the Pigment Industry in Australia; International Trade Issues,” Australian Productivity Commission, 2005, \$7,000.

“Competitive Advantages and Disadvantages of Australia versus the U.S., China, Brazil and the EU in Biofuels,” Department of Primary Industries, Victoria, Australia, 2008, \$14,000.

“An Assessment of Carbon Reduction Schemes on Economic Output; The Case of Australia,” Center for International Business Studies, Texas A&M University, August, 2009, \$1,000.

Academic and Community Service Activities:

Member-Steering Committee-Center for Entrepreneurship and New Ventures, College of Business Administration, Texas A&M University.

Member-Center for Executive Development Faculty Advisory Board, Texas A&M University.

Member-Agribusiness Degree Steering Committee, College of Business Administration and Graduate School of Business, Texas A&M University.

Associate Editor - Oil and Gas Tax Quarterly 1991 to 1994.

Co-Director - Agribusiness Degree Program, College of Business Administration and Graduate School of Business, Texas A&M University, 1992 - present.

Coordinator - Graduate Tax Program, Department of Accounting, Texas A&M University, 1986 – 1999; 2005-present.

Member - Faculty Advisory Council, Center for International Business Studies, Texas A&M University, 1992 - present.

Elected Trustee - College Station Independent School District Board of Trustees, 1991 – 2000.

Elected Trustee - Brazos County Education District Board of Trustees, 1991-1994.