

# R. Thomas Godwin, Ph.D., CPA, CGMA

## CONTACT INFORMATION

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## RESEARCH INTERESTS

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Tax, Financial Accounting, Information Intermediaries, Voluntary and Mandatory Disclosure

## TEACHING INTERESTS

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Tax, Financial Accounting, Fraud and Forensic Accounting, Ethics, Auditing

## ACADEMIC AND PROFESSIONAL EXPERIENCE

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### **Cornell University**

*S. C. Johnson College of Business*

*Charles H. Dyson School of Applied Economics and Management*

Professor of Practice

**2023-Present**

*Cornell Law School*

Adjunct Professor of Law

**2024-Present**

### **Purdue University**

*Mitchell E. Daniels, Jr. School of Business*

Assistant Professor

**2019-2023**

Research Assistant/Graduate Lecturer

**2014-2019**

### **Forvis Mazars LLP**

Senior Tax Associate, Private Equity

**2009-2014**

## EDUCATION

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### **Purdue University**

Doctor of Philosophy, Management (Accounting)

**2019**

### **Clemson University**

Master of Professional Accountancy (Taxation Concentration)

**2010**

Bachelor of Science, Accounting, *Magna cum Laude*

**2009**

## LICENSES AND CERTIFICATIONS (ACTIVE)

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Certified Public Accountant, State of South Carolina #8427

Certified Public Accountant, State of New York #142285

Chartered Global Management Accountant, AICPA

## TEACHING EXPERIENCE

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### Cornell University

#### **NACCT 5530/AEM 4530: Auditing (Undergraduate & Graduate)**

*Semester Taught (# of Sections)*

Fall 2025 (1 section)

Fall 2024 (1 section)

NACCT 5530/AEM 4530 is a three-credit hour required course for master's and undergraduate students at Cornell University with an average enrollment per section of 40 students. The course introduces auditing concepts and problems through a combination of lectures and case-based work.

#### **NACCT 5532/AEM 4532: Fraud Examination (Graduate)**

*Semester Taught (# of Sections)*

Spring 2026 (2 sections)

Spring 2025 (2 sections)

Spring 2024 (2 sections)

NACCT 5532/AEM 4532 is a three-credit hour elective course for master's and undergraduate students at Cornell University with an average enrollment per section of 60 students. The course is structured as a seminar to allow access to theories of fraud examination as well as to develop and understanding of the fraud examination process and provide a background in fraud-related issues.

#### **AEM 4875: Low-Income Taxpayer Law & Accounting Practicum (Undergraduate)**

*Semester Taught (# of Sections)*

Spring 2026 (1 section)

Spring 2025 (1 section)

Spring 2024 (1 section)

AEM 4875 is a three-credit hour elective course for business and non-business majors at Cornell University with an average enrollment per section of 25 students. The course is a Grand Challenges service-learning based course involved in preparing tax returns and offering tax advice to low-income taxpayers in the Ithaca, New York area in conjunction with the IRS VITA program. It is part of Cornell's Low-Income Taxpayer Law and Accounting Practicum (LITLAP) focused on Tompkins County Compliance and Consulting (TACC). My work in AEM 4875 has been honored with the inaugural SC Johnson College of Business Dean's Distinguished Award for Societal Impact in Teaching.

#### **LAW 7875: Low-Income Taxpayer Law and Accounting Practicum (Law School)**

*Semester Taught (# of Sections)*

Fall 2025 (1 section)

Spring 2025 (1 section)

Spring 2024 (1 section)

LAW 7875 is a variable credit hour clinical course for law students at Cornell University with an average enrollment per section of 20 students. The course provides law and tax services to low-income individuals nationally. I co-instruct this course with faculty from Cornell Law School.

#### **AEM 2210: Financial Accounting (Undergraduate)**

*Semester Taught (# of Sections)*

Winter 2026 (1 section)

Summer 2025 (1 section)

Winter 2025 (1 section)

Summer 2024 (1 section)

Winter 2024 (1 section)

AEM 2210 is a three-credit hour elective course for non-business majors at Cornell University with an average enrollment per section of 30 students. The course is a comprehensive introduction to financial accounting concepts and application that focuses on recording and communicating financial information. This class is taught asynchronously online.

**AEM 2225: Financial Accounting for Dyson Majors (Undergraduate)**

*Semester Taught (# of Sections)*

Spring 2026 (1 section)	Fall 2025 (3 section)
Spring 2025 (1 section)	Fall 2024 (3 sections)
Spring 2024 (1 section)	Fall 2023 (3 sections)

AEM 2225 is a four-credit hour course required for undergraduate Dyson majors at Cornell University with an average enrollment per section of 70 students. The course is a comprehensive introduction to financial accounting concepts and application that focuses on recording and communicating financial information.

**Purdue University**

**MGMT 50400: Tax Accounting (Undergraduate)**

Fall 2015 to Fall 2022 (12 sections total)

MGMT 50400 is a three-credit required course for undergraduate accounting majors at Purdue University with an average enrollment per section of approximately 40 students. The course is structured as a one-semester survey of the concepts of individual, flow through entity, and C corporation taxation. The course includes both tax planning and critical thinking learning outcomes through problem-based learning. I served as the course coordinator for MGMT 50400 since 2015 and was awarded both college and university level teaching awards for my teaching in MGMT 50400, including the highest college award (Krannert Alumni Teaching Excellence Award).

**MGMT 59000: Practicum in Taxation (Graduate)**

*Semester Taught (# of Sections)*

Spring 2017 to Spring 2023 (7 sections total)

MGMT 59000 is a three-credit experiential elective course for Master of Science in Accounting (MSA) and MBA students with an average enrollment of approximately 20 students. This course is provided in conjunction with the IRS Volunteer Income Tax Assistance (VITA) Program and the local United Way, and the coursework involves preparing for IRS certification exams, preparing tax returns for low-income clients, and providing tax advice on complex tax situations. Since taking over Purdue's program in 2017, I grew the program to be among the largest in the state and among the largest university-affiliated programs in the country. During my time in charge of the program (2017-2023), Purdue VITA prepared over 22,000 tax returns, which generated over \$20 million in community impact. I innovated processes and systems to allow the program to serve clients remotely and expand its footprint, which enabled the program to run at full capacity even through the COVID-19 pandemic. Through my work in MGMT 59000, I was recognized by the college and university through both teaching and service awards, including the Jefferson Award, the highest service award in the university, and Board of Trustees recognition. My work has also been recognized with the local United Way's highest community service award.

**Becker Professional Education**

National Instructor – Tax Forms	<b>2018-Present</b>
Contributing Editor	<b>2018-Present</b>
Lead Faculty & Regulation Section Instructor (Average Rating: 9.7/10.0)	<b>2016-2023</b>

## SMALL COURSE & INDEPENDENT STUDY EXPERIENCE

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### Cornell University

Master's Independent Study (NMI 5000)	2025
Supervised Teaching Experience (AEM 4980)	2023-Present
Undergraduate Research Supervision (AEM 4992)	2023-Present
Accounting in the Insurance Industry (AEM 4992)	2024

### Purdue University

Special Topics in Tax Compliance	2021
Special Projects in Management Analytics	2020
CPA Exam Review	2020, 2021

## EXECUTIVE EDUCATION CLIENTS

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### Citadel (Citadel Associate Program)

### Citadel International Equities

### Ashler Capital

### Becker CPE

## PUBLICATIONS, BOOKS, AND ARTICLES

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1. Analyst Rational Inattention: Evidence from CEO Turnover. with Theodore Goodman and Christopher Small. Forthcoming at *The Accounting Review*. <https://doi.org/10.2308/TAR-2022-0684>
2. Does Fair Value Accounting Affect How Banks Convey Information About Future Performance? Evidence from SFAS 115. with Jonathan Black and David Harris. 2025. *Review of Quantitative Finance and Accounting*. <https://doi.org/10.1007/s11156-025-01394-5>
3. Tax Court allows ordinary deduction of termination fees. with Jack Horner (Cornell undergraduate student) and John McKinley. *The Journal of Accountancy*. November 2025.
4. Sixth Circuit affirms applications of split-dollar regulation. with John McKinley. *The Journal of Accountancy*. November 2025.
5. Tax Court denies \$23 million façade easement deduction. with Jieshuai Zhu (Cornell MPS student) and John McKinley. *The Journal of Accountancy*. August 2025.
6. Eleventh Circuit finds some FBAR penalties are excessive. with Matthew Tardif (Cornell undergraduate student) and John McKinley. *The Journal of Accountancy*. August 2025.
7. Tax Court denies limited-partner exception to self-employment tax. with Matthew Tardif (Cornell undergraduate student) and John McKinley. *The Journal of Accountancy*. May 2025.
8. TIGTA recommends improvements for service to underserved, underrepresented, and rural communities. with Isaac Chasen (Cornell Law student) and John McKinley. *The Journal of Accountancy*. May 2025.

9. Clean energy tax credit uncertainties and contingency options: Sections 45X and 48C. with Matthew Tardif (Cornell undergraduate student) and John McKinley. *Journal of Taxation*. 2025.
10. Assessing the role of losses in uncertain tax planning. 2024 (Lead Article) *eJournal of Tax Research (2024) vol. 22, no. 1, pp. 2-40*. [https://www.unsw.edu.au/content/dam/pdfs/business/acct-audit-tax/research-reports/ejournal-of-tax-research/2024-volume-22-number-1/24-06-eJTR-22\(1\)-1.pdf](https://www.unsw.edu.au/content/dam/pdfs/business/acct-audit-tax/research-reports/ejournal-of-tax-research/2024-volume-22-number-1/24-06-eJTR-22(1)-1.pdf)
11. GAO recommends improvements to IRS's private debt collection program. with Isaac Chasen (Cornell undergraduate student) and John McKinley. *The Journal of Accountancy*, November 2024.
12. D.C. Circuit reverses Tax Court on assessment of foreign entity ownership reporting penalties. with John McKinley. *The Journal of Accountancy*, August 2024.
13. SEC's increasing scrutiny trend bodes well for anti-fraud professionals. with Robert Baucom (Cornell undergraduate student). (Featured Article) *Fraud Magazine*, May/June 2024.
14. IRS Appeals abused its discretion by abruptly ending CDP hearing. with Olivia Larson (Cornell undergraduate student) and John McKinley. *The Journal of Accountancy*, May 2024.
15. Court's inaccessibility extends taxpayers' petition filing deadline. with John McKinley. *The Journal of Accountancy*, April 2024.
16. Foreign earned income and housing exclusion denied. with John McKinley. *The Journal of Accountancy*, April 2024.
17. Interest from past-due child support is includible in income. with John McKinley. *The Journal of Accountancy*, February 2024.
18. Taxpayer lacks reasonable cause for CPA's failure to e-file his returns. with John McKinley. *The Journal of Accountancy*, February 2024.
19. TIGTA recommends improvements to CAF and Tax Pro Account. with Isaac Chasen (Cornell undergraduate student) and John McKinley. *The Journal of Accountancy*, February 2024.
20. IRS's referral to DOJ did not bar collection proceedings. with John McKinley. *The Journal of Accountancy*, January 2024.
21. Tax Court petition held untimely. with John McKinley. *The Journal of Accountancy*, January 2024.
22. The self-rental rules: Risks and opportunities. with John McKinley. *The Tax Adviser*, January 2024.
23. Carbon Credit Updates Could Affect More Than Just the Environment. with John McKinley. *Tax Notes*, November 6, 2023.
24. When Does an Employer Qualify as an "Eligible Employer," if at all, for the ERC when There is a Supply Chain Disruption? with John McKinley. *The Journal of Accountancy*, forthcoming.
25. Time to Clean Up the Fleet? IRC Section 45W Might Help. with John McKinley. *The Tax Adviser*, December 2023.

26. Citing rampant ‘scams,’ IRS imposes ERC moratorium. with John McKinley. *The Tax Adviser*, December 2023.
27. Falling Used Car Prices Warrant a Second Look at Sec. 25E Incentives. with John McKinley. *The Journal of Accountancy*, November 2023.
28. [Why is Tax Day on April 18 this year? And how did early spring become tax season anyhow?](https://doi.org/10.64628/AAI.g7hfk4uqr) *The Conversation* <https://doi.org/10.64628/AAI.g7hfk4uqr>
29. *CPA Exam Review*. Becker Professional Education. 2025 edition.

## WORKING PAPERS

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30. Does Organized Labor Influence How Firms Use Tax Savings? Evidence from the Tax Cuts and Jobs Act of 2017. with Jonathan Black, Junfang (Zero) Deng, and Rick Laux.  
*Awarded 2021 ATA Public Interest Paper of the Year*
31. On the Real Effects of Changes in Definitions of Materiality. with Mark Bagnoli and Susan Watts.  
*Sponsored by PwC INQUIRES Grant*  
*Featured in Duke University School of Law’s FinReg Blog*
32. Analyst Monitoring of Opportunistic Firm Behavior. with Theodore Goodman and Volkan Muslu.

## BOOK IN PROGRESS

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33. Taxation of Low-Income Taxpayers. with John McKinley, Michael Dell, and Jason Stanfield.  
Contract signed with West Academic Publishing.

## EXTERNAL & INTERNAL GRANT AWARDS

(Total Funding: \$952,708)

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1. Department of the Treasury. Internal Revenue Service Volunteer Income Tax Assistance Program grant for Tompkins County, New York. Received 2023-2026.  
Role: Principal Investigator  
Amount: \$108,268
2. Dyson Curriculum Development and Innovation Fund. Received 2024, 2025.  
Role: Principal Investigator  
Amount: \$10,000 (2024), \$35,000 (2025)
3. Department of the Treasury. Internal Revenue Service Low-Income Taxpayer Clinic grant for Cornell University. Received 2025.  
Role: Co-Principal Investigator  
Amount: \$199,440
4. Department of the Treasury. Internal Revenue Service Low-Income Taxpayer Clinic grant for Cornell University. Submitted 2025.  
Role: Co-Principal Investigator  
Amount: \$600,000

## MEDIA APPEARANCES

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1. [To help pay for Trump tax cuts, new taxes on worker benefits become GOP target.](#) – CNBC. February 2025.
2. Expert shares tips on how to prepare for next tax season. CBS News (National Broadcast) – April 2023
3. Why is Tax Day on April 18 this year? WTHI Terre Haute, IN (CBS/Fox Affiliate) – April 2023
4. IRS extends tax deadline for Hoosiers impacted by tornado outbreak. WISH TV Indianapolis, IN – April 2023
5. COVID-19 and Taxes: The CARES Act. Fox 59 Indianapolis, IN – May 2021

## HONORS AND AWARDS

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### Teaching

SC Johnson Graduate School of Management Teaching Honor Roll	2024-2025
Favorite Business Professor of the Class of 2024, <a href="#">Poets &amp; Quants</a>	2024
Dean's Distinguished Award for Societal Impact in Teaching, Cornell University	2023
<ul style="list-style-type: none"><li>• Top award in college for societal impact in teaching</li></ul>	
<a href="#">Poets &amp; Quants for Undergrads, 50 Best Undergraduate Business Professors</a>	2023
Krannert Alumni Teaching Excellence (KATE) Award for Course Delivery	2022
<ul style="list-style-type: none"><li>• Top award in college for undergraduate teaching</li></ul>	
Gary Henriott Community Impact Award, United Way of Greater Lafayette	2021
Jefferson Award, Purdue Office of Engagement (Provost)	2020
Krannert School of Management Excellence in Undergraduate Teaching Award	2020
Krannert Certificate for Distinguished Undergraduate Teaching (5 times)	2019-2022
Purdue University Graduate School Excellence in Teaching Award	2019
Purdue University Teaching Academy Graduate Teaching Award	2017
Krannert Certificate for Distinguished Graduate Teaching (8 times)	2015-2019

### Research

American Taxation Association Public Interest Paper of the Year, AAA	2021
Best Paper Award, AAA Midwest Region Meeting	2019
BKD LLP Doctoral Scholar Award	2017-2019
PricewaterhouseCoopers INquires Research Grant	2016
Frederick N. Andrews Fellowship	2014-2016

## CONFERENCE PARTICIPATION & INVITED PRESENTATIONS

(<sup>P</sup> - PRESENTATION, <sup>C</sup> - PRESENTATION BY CO-AUTHOR, <sup>D</sup> – DISCUSSANT, \* - SCHEDULED)

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### Teaching

PwC Accounting and Tax Symposium	2025
VITA U Conference (Invited Keynote Speaker)	2025 <sup>P</sup>
American Taxation Association Midyear Meeting (Invited Panel Member)	2024 <sup>P</sup>
Cornell MPS Accounting CPA Exam Seminar	2023 <sup>P</sup>
EY ARC Symposium	2023

Purdue International Student Counselors Conversations Series (Tax Topic)	2023 <sup>P</sup>
EY Tax Educators Symposium	2022
IRS VITA Partner Symposium	2020 <sup>P</sup>
Purdue University Residences/Honors College Tax Talks	2020 <sup>P</sup>
Purdue Alumni Association Annual Tax Law Update	2019 <sup>P</sup>
Purdue University Residences Financial Literacy Series	2018 <sup>P</sup> , 2022 <sup>P</sup>

### Research

Association of Certified Fraud Examiners, DC Region Keynote CPE	2024 <sup>P</sup>
VITA U Conference, University of Georgia & University of Puerto Rico	2023 <sup>P</sup>
University of Waterloo	2023 <sup>C</sup>
University of Alberta	2022 <sup>C</sup>
University of Groningen	2022 <sup>C</sup>
Hawaii Accounting Research Conference	2022 <sup>C</sup> , 2023 <sup>P</sup>
Review of Accounting Studies Conference	2021-2022
Labor and Accounting Conference, Stanford University	2021
AAA Annual Meeting Special Session on Accounting and the Public Interest	2021 <sup>P</sup>
University of Illinois – Urbana-Champaign	2021 <sup>P</sup>
University of Iowa	2020 <sup>P</sup>
AAA New Faculty Consortium	2020
AAA Midwest Region Meeting	2019 <sup>C</sup>
AAA Annual Meeting	2019 <sup>P</sup> , 2020 <sup>D</sup> , 2021 <sup>P</sup> , 2022
FARS Midyear Meeting	2019, 2020, 2022
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2018 <sup>P</sup>
American Taxation Association Midyear Meeting	2016, 2017, 2018, 2021 <sup>P</sup> , 2022, 2024
KPMG/ATA Doctoral Consortium	2016-2017
Purdue University Accounting Theory Conference	2015-2022
Midwest Accounting Summer Research Conference	2015-2021

## PROFESSIONAL AND COMMUNITY SERVICE

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### College and University Service

Faculty Advisor, TRIBECA Club at Cornell	2025-Present
Faculty Advisor, Cornell Equity Derivatives Club	2025-Present
Faculty Advisor, Dyson Link Mentoring Program	2025-Present
Faculty Advisor, Beta Alpha Psi, Cornell University	2025-Present
Undergraduate Studies Committee, Cornell University	2025-Present
Judge, Dyson Grand Challenges Impact Competition	2025
Faculty Advisor, Cayuga Capital	2024-Present
MPS - Accounting Program Committee, Cornell University	2023-Present
Accounting Research Workshop Coordinator, Purdue University	2022-2023
Member, Director of Teaching and Learning Search Committee	2022
Member, Krannert Sustainability Committee	2021-2022
Member, Krannert Teaching Excellence Taskforce	2021
Member, Purdue University Jefferson Awards Selection Committee	2021
Dissertation Committee Member, Ali Alyakoob	2020
Member, Krannert Data Analytics Research and Teaching Committee	2020-2021

Member, Krannert Ethics Research and Teaching Committee	2019-2020
Member, Accounting Area Faculty Recruiting Committee	2019-2023
Faculty Fellow, Purdue University Residences	2020-2021
Faculty Fellow, Krannert Larsen Leaders Academy	2019-2020
Faculty Mentor, Krannert Mentoring Lunch	2019
Faculty Mentor, Purdue University Horizons Mentoring Program	2015-2023

### **Community Service**

Site Coordinator, IRS Volunteer Income Tax Assistance (VITA) Program	2017-Present
Advisory Board Member, The Salvation Army	2013-2014
Treasurer/Board Member, Greenville Organic Foods Organization	2012-2014

### **External Service**

Member, AICPA Academic Executive Committee	2024-Present
Member, AICPA Foundation Fellowship for Accounting Doctoral Students	2025-2026
Member, AICPA Foundation Scholarship Committee	2024-2025
Ad-Hoc Reviewer	
<i>eJournal of Tax Research</i>	2024
<i>Journal of Accounting Education</i> , Special Issue on Data Analytics	2023
AICPA Foundation Scholarship Committee	2022-2023
<i>Fundamentals of Taxation for Individuals</i> , Wiley Education	2022
<i>Corporate Governance: An International Review</i>	2022
Hawaii Accounting Research Conference	2021
<i>Production and Operations Management</i>	2021
AAA Annual Meeting	2020-2022
AAA FARS Midyear Meeting	2020-2021
Special Issue on Data Analytics, <i>JETA</i>	2020
AAA Midwest Region Meeting	2018-2022
<i>Taxation of Individuals and Business Entities</i> , McGraw Hill Education	2017
American Taxation Association Track Chair, Midwest Regional Meeting	2022
Member, ATA Regional Programs Committee	2021-2023
Member, ATA Long-Range Planning Committee	2021-2023

### **ACADEMIC AND PROFESSIONAL MEMBERSHIPS**

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Association of Certified Fraud Examiners	2022-Present
American Accounting Association (ATA & FARS Sections)	2014-Present
American Institute of Certified Public Accountants	2011-Present