

# 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, Data Analytics, Fraud and Forensic Accounting, Financial Accounting, Ethics, Managerial Accounting

## 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*

*Krannert Graduate Institute*

*Accounting Area*

Assistant Professor

**2019-2023**

Research Assistant/Graduate Lecturer

**2014-2019**

### FORVIS 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**

- Top student in graduating class

## LICENSES AND CERTIFICATIONS (ACTIVE)

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Certified Public Accountant, State of South Carolina #8427

**2012-Present**

Certified Public Accountant, State of New York #142285

**2023-Present**

Chartered Global Management Accountant, AICPA

**2014-Present**

## TEACHING EXPERIENCE

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### Cornell University

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

*Semester Taught (# of Sections)*

Spring 2024 (2 sections – Scheduled)

AEM 4532/NACCT 4532 is a three-credit hour elective course for master's and undergraduate students at Cornell University with an average enrollment per section of 45 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: LITLAP -- TACC (Undergraduate)**

*Semester Taught (# of Sections)*

Winter 2024 (1 section – Scheduled)

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 10 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).

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

*Semester Taught (# of Sections)*

Winter 2024 (1 section – Scheduled)

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.

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

*Semester Taught (# of Sections)*

Spring 2024 (1 section – Scheduled)

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 60 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)**

*Semester Taught (# of Sections)*

Fall 2022 (2 sections)

Fall 2021 (2 sections)

Fall 2020 (2 sections)

Fall 2019 (2 sections)

Fall 2018 (1 section)

Spring 2017 (1 section)

Spring 2016 (1 section)

Fall 2015 (1 section)

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 2023 (1 section)	Spring 2022 (1 section)
Spring 2021 (1 section)	Spring 2020 (1 section)
Spring 2019 (1 section)	Spring 2018 (1 section)
Spring 2017 (1 section)	

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 have grown the program to be among the largest in the state. 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 have been 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>

**INDEPENDENT STUDY / SMALL ENROLLMENT COURSE EXPERIENCE**

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**Cornell University**

Supervised Teaching Experience	<b>2023</b>
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**Purdue University**

Special Topics in Tax Compliance	<b>2021</b>
Special Projects in Management Analytics	<b>2020</b>
CPA Exam Review	<b>2020, 2021</b>

**PUBLICATIONS, BOOKS, AND ARTICLES**

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1. Carbon Credit Updates Could Affect More Than Just the Environment. with John McKinley. *Tax Notes*, November 6, 2023.

2. 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.
3. Taxpayers Petition Deemed Untimely. with John McKinley. *The Journal of Accountancy*, forthcoming.
4. Time to Clean Up the Fleet? IRC Section 45W Might Help. with John McKinley. *The Tax Adviser*, December 2023.
5. Citing rampant ‘scams,’ IRS imposes ERC moratorium. with John McKinley. *The Tax Adviser*, December 2023.
6. Falling Used Car Prices Warrant a Second Look at Sec. 25E Incentives. with John McKinley. *The Journal of Accountancy*, November 2023.
7. [Why is Tax Day on April 18 this year? And how did early spring become tax season anyhow?](#) *The Conversation* (Also published on various national and regional news networks)
8. *CPA Exam Review – Regulation*. Becker Professional Education. 2023 edition.

## **WORKING PAPERS**

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9. Analyst Rational Inattention: Evidence from CEO Turnover. with Theodore Goodman and Christopher Small.  
Revise and Resubmit at *The Accounting Review*
10. 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*
11. Losses and Uncertain Tax Choices.  
Under second round review at *eJournal of Tax Research*
12. 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*
13. Does Fair Value Accounting Affect How Banks Convey Information About Future Performance? Evidence from SFAS 115. with Jonathan Black and David Harris.  
*Awarded 2019 AAA Midwest Region Meeting Best Paper*
14. Analyst Monitoring of Opportunistic Firm Behavior. with Theodore Goodman and Volkan Muslu.

## **WORK IN PROGRESS**

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15. Analyst Dispersion Horizon and Institutional Investment. with Theodore Goodman.
16. Who’s Rushing to Take BEC, and Who’s Waiting for Disciplines? An Analysis of CPA Exam Decision Determinants. with Jonathan Grossberg and John McKinley.

17. Assessing the Utility Value of Experiential Education: Evidence from VITA. with Jason Stanfield.

## EXTERNAL GRANT AWARDS

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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.  
Role: Principal Investigator  
Amount: \$36,134

## MEDIA APPEARANCES

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1. Expert shares tips on how to prepare for next tax season. CBS News (National Broadcast) – April 2023
2. Why is Tax Day on April 18 this year? WTHI Terre Haute, IN (CBS/Fox Affiliate) – April 2023
3. IRS extends tax deadline for Hoosiers impacted by tornado outbreak. WISH TV Indianapolis, IN – April 2023
4. COVID-19 and Taxes: The CARES Act. Fox 59 Indianapolis, IN – May 2021

## HONORS AND AWARDS

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### Teaching

Dean's Distinguished Award for Teaching Innovation, Cornell University	2023
• One of three awards given annually for innovation in teaching	
<i>Poets &amp; Quants for Undergrads</i> , 50 Best Undergraduate Business Professors	2023
Krannert Alumni Teaching Excellence (KATE) Award for Course Delivery	2022
• Top award in college for undergraduate teaching (one award per year college-wide)	
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

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

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
KPMG/ATA Doctoral Consortium	2016, 2017
Purdue University Accounting Theory Conference	2015, 2016, 2017, 2018, 2019, 2021, 2022
Midwest Accounting Summer Research Conference	2015, 2016, 2017, 2018, 2019, 2021

## PROFESSIONAL AND COMMUNITY SERVICE

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### College and University Service

Master's in Accounting Program Committee, Cornell University	2023-2024
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	<b>2020-2021</b>
Member, Krannert Ethics Research and Teaching Committee	<b>2019-2020</b>
Member, Accounting Area Faculty Recruiting Committee	<b>2019-2023</b>
Faculty Fellow, Purdue University Residences	<b>2020-2021</b>
Faculty Fellow, Krannert Larsen Leaders Academy	<b>2019-2020</b>
Faculty Mentor, Krannert Mentoring Lunch	<b>2019</b>
Faculty Mentor, Purdue University Horizons Mentoring Program	<b>2015-2023</b>

### **Community Service**

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

### **External Service**

Ad-Hoc Reviewer	
<i>Journal of Accounting Education</i> , Special Issue on Data Analytics	<b>2023</b>
AICPA Foundation Scholarship Committee	<b>2022, 2023</b>
<i>Fundamentals of Taxation for Individuals</i> , Wiley Education	<b>2022</b>
<i>Corporate Governance: An International Review</i>	<b>2022</b>
Hawaii Accounting Research Conference	<b>2021</b>
<i>Production and Operations Management</i>	<b>2021</b>
AAA Annual Meeting	<b>2020, 2021, 2022</b>
AAA FARS Midyear Meeting	<b>2020, 2021</b>
Special Issue on Data Analytics, <i>JETA</i>	<b>2020</b>
AAA Midwest Region Meeting	<b>2018, 2019, 2021, 2022</b>
<i>Taxation of Individuals and Business Entities</i> , McGraw Hill Education	<b>2017</b>
American Taxation Association Track Chair, Midwest Regional Meeting	<b>2022</b>
Member, ATA Regional Programs Committee	<b>2021-2023</b>
Member, ATA Long-Range Planning Committee	<b>2021-2023</b>

### **ACADEMIC AND PROFESSIONAL MEMBERSHIPS**

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