

DAVID W. RANDOLPH

Associate Professor
Xavier University
Williams College of Business
Department of Accountancy
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EDUCATION

Indiana University: Ph.D. (Accounting), July 2000
Indiana University: Masters in Business, December 1998
University of Kentucky: B.S. (Accounting), May 1989

CERTIFICATIONS

Certified Public Accountant (1992) – Ohio Registration (Inactive)

EXPERIENCE

Xavier University

- Associate Professor, March 2013 – Present
- Assistant Professor, August 2008 – February 2013

University of Dayton

- Assistant Professor, August 2003 – June 2008

Consulting, part-time

- Tax accounting and financial reporting services, March 2006 – October 2008
- Continuing professional education instruction, October 2004 – Present

Deloitte

- Senior Manager, Tax Services, January 2000 – June 2003
- Manager, August 1995 – July 1996
- Senior Consultant, August 1992 – August 1995
- Staff Consultant, August 1989 – August 1992

Indiana University, Kelley School of Business

- Accounting Instructor, January 1997 – May 1999

Indiana University, School of Continuing Studies

- Course Designer, 1998

TEACHING & RESEARCH INTERESTS

Taxation and Financial Accounting

RESEARCH ACTIVITIES

Publications

- Burks, Jeffrey J., David W. Randolph, and Jim A. Seida. 2019. "Modeling and interpreting interactions with regressions." *Journal of Accounting Literature*, Volume 42: 61-79.
- Miller, Timothy C., David W. Randolph, Sandra B. Richtermeyer, and Janet S. Greenlee. 2019. "Key Ratios for Charitable Organization Audits." *Tennessee CPA Journal*, Volume 64 (1): 24-27.
- Newkirk, Kaitlin and David Randolph. 2018. "Ohio Research & Development Tax Credit." *CPA Voice*, March/April 2018: 8-11.
- Randolph, David W. 2017. "Cost of College for Higher-Income Taxpayers: Taxing Matters." *Tennessee CPA Journal* 62 (2): 6-8.
- Randolph, David W. 2017. "IRAs and tax-efficient charitable giving: What you need to know." *CPA Voice* March/April 2017: 8-10.
- Dzurainin, Ann C., David Randolph, and Nathan V. Stuart. 2013. "Doing More With Less: Using Noncash Incentives to Improve Employee Performance." *The Journal of Corporate Accounting and Finance* July/August 2013: 75-80.
- Allen, Joyce, M. Christian Mastilak, David Randolph, and Andrea Weickgenannt. 2012. "IFRS Exercises Through the Curriculum: Helping Students Put US GAAP and IFRS in Context." *Advances in Accounting Education: Teaching and Curriculum Innovations* 13: 315-347.
- Randolph, David W. 2012. "Substantiating Noncash Charitable Contributions: Exactness Matters." *Tennessee CPA Journal* 57 (2): 34-37.
- Greenlee, Janet S., David W. Randolph, and Sandra B. Richtermeyer. 2011. "Better Analytical Reviews of Charitable Organizations: Using Financial Ratios and Benchmarks." *The CPA Journal* 81 (7): 32-36.
- Randolph, David W. 2009. "Unforeseen Circumstances: Exclusion From Gain on Sale of Home." *Journal of Accountancy* 208 (5): 62-66.
- Randolph, David W., and Jim A. Seida. 2007. "Balancing Tax and Financial Reporting Objectives: Effective Tax Planning within the Property-Casualty Insurance Industry." *Issues in Accounting Education* 22 (2): 285-318.
- Randolph, David W. 2007. "FASB Statement no. 123(R): Avoiding Pitfalls for Loss Companies." *Journal of Accountancy* 203 (5): 74-78.
- Randolph, David W. 2006. "The Bad-Debt Reserve: Opportunity for Partial Current Deduction." *The Tax Adviser* 37 (12): 694-696.
- Randolph, David W., Gerald L. Salamon and Jim A. Seida. 2005. "Quantifying the costs of intertemporal taxable income shifting: Theory and evidence from the property-casualty insurance industry." *The Accounting Review* (80) 1: 315-348.
- Randolph, David W. 2004. "Planning for individual NOL's: Conversion to a Roth IRA." *The Tax Adviser* 35 (8): 481-484.

RESEARCH ACTIVITIES, continued

Awards

Emerald Literati Network Awards for Excellence 2013 Outstanding Author Contribution Award for “IFRS Exercises Through the Curriculum: Helping Students Put US GAAP and IFRS in Context,” *Advances in Accounting Education: Teaching and Curriculum Innovations* (2012) 13: 315-347, with Joyce M. Allen, Christian Mastilak and Andrea Weickgenannt.

The CPA Journal’s 2011 Max Block Award: Outstanding article in the category of Informed Comment for “Better Analytical Reviews of Charitable Organizations: Using Financial Ratios and Benchmarks,” with Janet S. Greenlee and Sandra B. Richtermeyer. The Max Block Distinguished Article Awards recognize “*An innovative and stimulating article which is of current significance and which is likely to be of lasting value,*” as determined by the members of *The CPA Journal* Editorial Board and Editorial Review Board.

Presentations

May 2012, “Use of Video Podcasts and/or Other Technology to Deliver Instruction Outside of the Classroom,” with Wendy Tietz, presented at the 2012 American Accounting Association Ohio Regional Meeting.

February 2008, “Documenting tax and non-tax tradeoffs,” presented at the 2008 American Taxation Association Mid-Year Meeting and JATA Conference, Current Topics in Tax Research Session

Grants Received

“The Effects of Taxation on the Motivational Properties of Tangible Non-cash Compensation,” with Ann Dzurainin and Nathan V. Stuart.

- 2011 IMA® Foundation for Applied Research
- 2011 Xavier University Williams College of Business Intellectual Contributions Mini Grant

“Incorporating international financial reporting standards into the undergraduate accounting and MBA curricula,” with Joyce Allen, Christian Mastilak, and Andrea Weickgenannt.

- PricewaterhouseCoopers 2009 IFRS Ready Award
- Xavier University 2010 Wheeler Award

Work in Progress

“The Effects of Taxation on the Motivational Properties of Tangible Non-cash Compensation,” with Ann Dzurainin and Nathan V. Stuart.

Dissertation

“Tax-Motivated Income Shifting in the Property-Casualty Insurance Industry,” chaired by Gerald L. Salamon.

RESEARCH ACTIVITIES, continued**Conference Participation**

- April 2017, Deloitte Tax Faculty Symposium, Dallas, TX
- April 2016, Deloitte Tax Faculty Symposium, Dallas, TX
- May 2012, American Accounting Association Ohio Region, Covington, KY.
- November 2009, Association for Research on Nonprofit Organizations and Voluntary Action, Cleveland, OH.
- August 2009, American Accounting Association Annual Meeting, New York, NY.
- February 2008, American Taxation Association Mid-Year Meeting and JATA Conference, Memphis, TN
- May 2007, Deloitte Tax Faculty Symposium, Herndon, VA
- March 2007, American Taxation Association Mid-Year Meeting and JATA Conference, San Antonio, TX
- August 2006, American Accounting Association Annual Meeting, Washington, D.C.
- March 2006, American Taxation Association Mid-Year Meeting and JATA Conference, San Diego, CA
- October 2005. Deloitte Tax Case Competition, faculty advisor, Columbus, OH
- September 2005, U.D. FES, *A Conversation about Marianist Education*.
- August 2005. American Accounting Association Annual Meeting, San Francisco, CA
- May 2005, Deloitte Tax Faculty Symposium, Herndon, VA
- March 2005, American Taxation Association Mid-Year Meeting and JATA Conference, Washington, D.C.
- May 2004, Deloitte Tax Faculty Symposium, Herndon, VA
- July 2004, PwC University for Faculty, Princeton, NJ
- March 2004, American Taxation Association Mid-Year Meeting and JATA Conference, Denver, CO
- April 2003. Public Disclosure of Corporate Tax Returns: Issues and Options, The Brookings Institution.

UNIVERSITY TEACHING EXPERIENCE

Xavier University:

~ **Associate Professor, March 2013 – Present**

~ **Assistant Professor, September 2008 – February 2013**

Undergraduate Courses

- Introduction to Taxation (ACCT 311: fall 2012 – present).
- Introductory Financial Accounting (ACCT 200: fall 2008 – spring 2012).
- Accounting Internships (ACCT 503/603: fall 2014 – present).

Graduate Courses

- Corporate Income Taxation (MACC 600: spring 2015 – present).
- Introduction to Financial Accounting (ACCT 750: fall 2014, 2015, 2016), (ACCT 500: summer 2014 – present; online format, fall 2019).
- Taxes and Managerial Decision Making (ACCT 604: spring 2010).
- Financial Reporting & Analysis (ACCT 600: fall 2008 – fall 2010).
- Financial Reporting & Analysis (ACCT 503: spring 2010).

University of Dayton:

~ **Assistant Professor, August 2003 – June 2008**

Undergraduate Course: ACC 420, Introduction to Federal Income Taxation (fall 2003 – summer 2008).

Graduate Course: MBA 600, Introduction to Financial Accounting (fall 2003 – spring 2008).

Dual Undergraduate/Graduate: ACC 421/MBA 604, Taxes and Business Strategy (spring 2006, spring 2007).

Indiana University, Kelley School of Business:

~ **Accounting Instructor, January 1997 – May 1999**

Undergraduate Courses

- ACC 327, Tax Analysis (fall 1998 & spring 1999).
- ACC 201, Introduction to Financial Accounting (summer 1997).
- ACC 201, Introduction to Financial Accounting, discussion section leader (spring & fall 1997).

Awards

- 1998 Kelley School of Business Teaching Excellence Recognition Award.

Indiana University, School of Continuing Studies

~ **Course Design, 1998**

Authored the course learning-guide for the independent study course Business F301, Financial Management. As a supplement to the textbook, designed the learning guide to provide students: (1) specific learning objectives, (2) summary discussions of key course concepts, (3) textbook reading assignments, and (4) written assignments. Prepared examinations to assess students' comprehension of course material.

PROFESSIONAL CONTINUING EDUCATION TEACHING EXPERIENCE

- Deloitte, Advanced Consultant Training, December 2010 and December 2014. Taught online courses covering a variety of federal income taxation topics to Deloitte tax professionals with 1-2 years of professional experience.
- Deloitte, Client Service Readiness Training, Hyderabad, India. July 2010 and July 2011: taught three-week courses covering U.S. tax law and U.S. financial accounting standards for Deloitte new-hires in Hyderabad, India. May 2010: developed the course content for the one-week U.S. financial reporting component of the three-week course.
- Deloitte, LTS Consultant Training, January 2010, Scottsdale, Arizona. Taught a course covering a variety of federal income taxation topics to Deloitte tax professionals with one year or less of professional experience.
- Deloitte, Tax Megaseminar II, December 2006, Houston, Texas. Taught a course on federal tax accounting – methods and periods, designed for Deloitte tax professionals with approximately two years of professional experience.
- Deloitte, Tax Megaseminar Orientation, January 2006, Scottsdale, Arizona. Taught a course on general tax concepts and entity types to recently hired Deloitte tax professionals. I provide as Appendix I unsolicited feedback from a Deloitte participant at the Scottsdale, AZ, Tax Megaseminar Orientation seminar.
- Deloitte, Tax Megaseminar 1, November 2005, Atlanta, Georgia. Taught a course on tax research designed for Deloitte tax professionals with approximately one year of professional experience.
- Deloitte & Touche, Tax Consultant II continuing education program, October 2004, Houston, Texas. Taught a course on tax accounting methods and periods designed for Deloitte tax professionals with one to three years of professional experience.

PROFESSIONAL EXPERIENCE OUTSIDE OF ACADEMIA

Certified Public Accountant, Independent Consulting, March 2006 – October 2008

- Assisted two SEC registrants with quarterly and annual SEC filing requirements. Provided accounting expertise necessary to account for income taxes in accordance with Generally Accepted Accounting Principles under SFAS No. 109 and FIN 48.

Certified Public Accountant, Deloitte, Cincinnati, Ohio

- Senior Tax Manager, January 2000 – June 2003
- Tax Manager, August 1995 – July 1996
- Senior Tax Consultant, August 1992 – July 1995
- Staff Tax Consultant, August 1989 – July 1992.

SERVICE

Professional

- Ad-hoc Referee: *Advances in Taxation*, 2013
- Ad-hoc Referee: 2010 American Accounting Association Ohio Regional Meeting, March 2010.
- Ad-hoc Referee: *Advances in Taxation*, 2008
- Ad-hoc Referee for *Research in Accounting Regulation*, 2007.
- Member, American Taxation Association (ATA) Research Resources and Methodologies Planning Committee, August 2005 – June 2006.

Xavier University

- Administrative Assessment Group Member, fall 2019 – present
- Athletic Advisory Board Member, fall 2015 – spring 2018
- Task Force on Course Evaluations (working group sponsored by the Faculty Committee), fall 2016 – spring 2017
- Career Development Office External Relations, Administrative Assistant II Hiring Search, committee member opening, fall 2014
- Center for Teaching Excellence Advisory Board, fall 2013 – spring 2016.
- Manresa, Common Readings Experience discussion leader, fall 2011.
- X-Perience Day, Department of Accountancy representative, 2008, 2012, 2014, 2016.
- Faculty Advisor, Men's Club Golf Team, 2009–present.

Williams College of Business (WCB), Xavier University

- Director of Assurance of Learning, fall 2018 – present
- Ad-hoc member of the Merit Review Committee, spring 2019 – present
- Curriculum Assessment Committee Member, fall 2014 – present
- Dean Search, Committee Member, fall 2015 – spring 2016
- Academic Quality Committee (formerly, WCB AACSB Taskforce), fall 2012 – spring 2015.
- Faculty Advisor, Association for Corporate Growth Cup Competition, 2010 and 2011.
- MBA Transition Orientation, speaker, fall 2009
- Mortgage Foreclosure Prevention Task Force, spring 2008.

Department of Accountancy and Business Law, Xavier University

- Faculty Search Committee Member, spring 2017 – spring 2018
- Chair, Faculty Search Committee, fall 2015 – spring 2016.
- Faculty Advisor, Deloitte FanTAXtic Case Competition, November 2013, 2014, 2015.
- MACC Task Force, fall 2013 – spring 2014.
- Selection Committee, Xavier University Ohio Society of CPAs Student Ambassador, 2012.
- Faculty Advisor, Mu Rho Chapter of Beta Alpha Psi, fall 2009 – present.
- Accounting Curriculum Task Force, 2009–2011.
- Other service-related activities on behalf of the Department include participating in events, such as All Honors Day, Meet the Firms, Advisory Board meetings, recruiter luncheons, and College and Department meetings.

Community Service Outside of Xavier University

- Action Ministries, accounting services and training, fall 2018 – spring 2019
- Kentucky Jail Ministries, Life Skills class instructor, Campbell County Kentucky Detention Center, June 2013 – December 2014.
- Elder, Lakeside Christian Church, Ft. Mitchell, KY, July 2007—Present.
 - o Chairman, Board of Elders: July 2009—June 2010
 - o Finance Committee Member: July 2009—June 2011
 - o Chairman, New Site Planning Committee: July 2008—June 2009
 - o Service and outreach to Fairhaven Rescue Mission, MASTER Provisions, and others
- Coach, youth sports teams 2008—2010
- Alzheimer's Association of Greater Cincinnati,
 - o Board Member, April 2002 – April 2003
 - o Finance Committee Member, January 2001 – April 2003
- Cincinnati 2012 Economic Advisory Board, January 2000 – December 2000.
- Family Service of Cincinnati, Professional Services Committee, November 1993 – July 1996.
- Junior Achievement of Greater Cincinnati, 1992.
- United Way
 - o Loaned Executive Alumni Association Treasurer, October 1990 – November 1991
 - o Loaned Executive, August 1989 – October 1989.

Academic Service Prior to Xavier University

- Chairperson, University of Dayton SBA Undergraduate Curriculum Committee, fall 2007 – spring 2008.
- University of Dayton, School of Business Administration: Dean's Taskforce on Excellence and Engagement in the Undergraduate Business Core Curriculum, fall 2005 – spring 2007.
- University of Dayton, School of Business Administration: Undergraduate Curriculum Committee, fall 2006 – spring 2007.

HONORS & AWARDS

Xavier University:

- 2013 Emerald Literati Network Awards for Excellence: Outstanding Author Contribution Award for “IFRS Exercises Through the Curriculum: Helping Students Put US GAAP and IFRS in Context.” Co-authored with Joyce M. Allen, Christian Mastilak, and Andrea Weickgenannt. 2012. *Advances in Accounting Education: Teaching and Curriculum Innovations* 13: 315-347.
- 2011 Max Block Distinguished Article Award, awarded by the Editorial Board of *The CPA Journal* for “Better Analytical Reviews of Charitable Organizations: Using Financial Ratios and Benchmarks,” with Janet S. Greenlee and Sandra B. Richtermeyer.

Indiana University:

- AAA Doctoral Consortium Fellow, 1999
- Teaching Excellence Recognition Award, 1998
- Deloitte & Touche Doctoral Fellow, 1998
- Dean’s Fellowship, 1996
- American Accounting Association Fellowship, 1996

University of Kentucky:

- Beta Gamma Sigma Business Honorary, President
- Beta Alpha Psi Accounting Honorary
- Cecil C. Carpenter Scholarship
- Academic Excellence Scholarship

MEMBERSHIPS

- American Accounting Association
- American Institute of Certified Public Accountants
- Beta Alpha Psi
- Beta Gamma Sigma, Past Chapter President
- IMA