

# Curriculum Vitae

## TIMOTHY J. RUPERT

Northeastern University  
D'Amore-McKim School of Business  
Accounting Group – 404 Hayden Hall  
Boston, MA 02115  
(617) 373-5165

### Education

- 1993 Ph.D., Penn State University, University Park, PA  
Field of Study: Accounting, Emphasis: Taxation  
Dissertation: *Performance Facilitation on Tax Rules: A Pragmatic Reasoning Schema Approach*
- 1987 M. Taxation, The University of Akron, Akron, OH
- 1986 B.S., The University of Akron, Akron, OH  
Field of Study: Accounting

### Employment Experience

#### **Northeastern University**, Boston, MA

D'Amore-McKim School of Business  
Accounting Group  
Group Chair (March 2021 to present)  
Professor (July 2007 to present)  
Harold Mock Professorship (July 2003 to 2005), (July 2019 to 2021)  
Group Coordinator (department chair) (July 2011 to June 2016)  
Associate Professor (July 2000 to June 2007)  
James Carey Fellow (January 2006 to December 2010)  
Assistant Professor (September 1993 to July 2000)  
Lecturer (September 1992 to August 1993)

#### **University of Pretoria**, Pretoria, South Africa

Department of Accounting  
Extraordinary Professor (honorary appointment, July 1, 2020 to June 30, 2023)

#### **Coopers & Lybrand**, LLP, Boston, MA

Faculty Research Internship (January – March 1996)

#### **Penn State University**, University Park, PA

College of Business Administration—Department of Accounting  
Teaching Assistant (August 1987 to June 1992)

**Certifications:** Enrolled Agent (inactive)

## Scholarship/Research

### Books and Monographs

Prentice Hall's *Federal Taxation*, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014 Editions. Editor  
2023, 2013 & 2012 Editions. Contributing Author

"The Tax Benefit Rule," Timothy J. Rupert, in *LexisNexis Tax Advisor—Federal Topical* (Matthew Bender: 2006)

### Chapters in Books and Monographs

"Chapter 14: Charitable Deductions," Hugh J. Crossland and Timothy J. Rupert, in *Preparing Fiduciary Income Tax Returns* (Massachusetts Continuing Legal Education, Inc.: 1997, revised in 2002, 2007, 2011) pp. 14-1 to 14-10.

"Chapter 18: Irrevocable Life Insurance Trusts," Hugh Crossland and Timothy J. Rupert, in *Preparing Fiduciary Income Tax Returns* (Massachusetts Continuing Legal Education, Inc.: 1997, revised in 2002, 2007, 2011) pp. 18-1 to 18-8.

"Chapter 21: Qualified Subchapter S Trusts," Hugh Crossland and Timothy J. Rupert, in *Preparing Fiduciary Income Tax Returns* (Massachusetts Continuing Legal Education, Inc.: 1997, revised in 2002, 2007, 2011) pp. 21-1 to 21-8.

### Academically Refereed Journal Publications

"A Comparison of the Motivations and Predictors for the Use of Tax Preparation Software Versus Paid Preparers," with Leigh Rosenthal, Bonnie Brown, and Julia Higgs, *Accounting Horizons* (forthcoming).

"Corporate Social Responsibility and Tax Management: The Moderating Effect of Beliefs about Corporate Tax Duty," with Ann Boyd Davis and Rebekah Moore, *The Journal of the American Taxation Association* (2022) Vol. 44, No. 2, pp. 35-53.

"The Effects of Income Tax Timing and Performance Feedback on Retirement Investment Decisions," with Shane Stinson and Marcus Doxey, *The Accounting Review* (2021) Vol. 96, Issue 2, pp. 435-463.

Finalist for the 2021 TIAA Paul A Samuelson Award for Outstanding Scholarly Writing on Lifelong Financial Security

"The Effects of Level of Government and Use of Funds on Trust in Revenue Agencies," with Cass Hausserman and Susan Jurney, *Advances in Taxation* (2021) pp. 1-32.

"Generational Differences in Perceptions of Tax Fairness and Attitudes Towards Compliance," with Susan Jurney and Marty Wartick, *Advances in Taxation* (2017), pp. 167-201.

## Scholarship/Research (cont'd)

### Academically Refereed Journal Publications (cont'd)

“Reducing Written Communication Apprehension for Students in Tax Classes,” with Tracy Noga, *Advances in Accounting Education* (2017), Volume 21, pp. 57-98.

“The Effect of Federal-State Conformity on Taxpayer Decisions,” with Michaela Morrow, *Advances in Taxation* (2015) pp. 37-73.

“Yours, Mine or Ours: Tax-Related Decision Responsibility of Married Couples,” with Carol Fischer and Marty Wartick, *Advances in Taxation* (2014) pp. 139-172.

“The Relation among Voice Value, Policy Outcomes, and Intensity of Support on Fairness Assessments of Tax Legislation,” with Brian Hogan and James Maroney, *The Journal of the American Taxation Association* (Spring, 2013) 85-109.

“The Effect of the Timing and Direction of Capital Gain Tax Changes on Investment in Risky Assets,” with Diana Falsetta and Arnie Wright, *The Accounting Review* (March 2013) pp. 499-520.

“The Effect of Accounting Information on Taxpayers’ Acceptance of Tax Reform,” with Jim Maroney, Cynthia Jackson, and May Zhang, *The Journal of the American Taxation Association* (Spring 2012) pp.113-135.

“Effects of Converting Student Evaluations of Teaching from Paper to Online Administration,” with Sharon Bruns and May Zhang, *Advances in Accounting Education* (2011) pp. 167-192.

“The Effects of Observing a Peer’s Likelihood of Reporting Income on Tax Reporting Decisions” Martha Wartick and Timothy Rupert, *Advances in Taxation* (2010) pp. 65-94.

“Integrating Tax and Financial Accounting: Three Exercises for Use in Tax and Financial Accounting Classes,” Sharon Bruns, Diana Falsetta, and Timothy Rupert, *Advances in Accounting Education* (2008) pp. 151-187.

“Social Security Reform: Exploring the Generational and Racial Divide,” Cynthia Jackson, James Maroney, and Timothy Rupert, *Advances in Taxation* (2007) pp.65-94.

“Do Bank Mergers Have Hidden or Foregone Value? Realized and Unrealized Operating Synergies in a Bank Merger,” H. David Sherman and Timothy Rupert, *European Journal of Operations Research* (January 2006), pp. 253-268.

“An Investigation of the Use and Perceived Effectiveness of Peer Teaching Observation for Untenured Accounting Faculty,” Sharon Bruns, Cynthia Jackson, Paul Janell, and Timothy Rupert, *Advances in Accounting Education* (2005), pp. 173-192.

## Scholarship/Research (cont'd)

### Academically Refereed Journal Publications (cont'd)

“The Impact of Floors and Phase-Outs on Taxpayers’ Decisions and Understanding of Marginal Tax Rates,” Timothy Rupert, Louise Single, and Arnie Wright, *The Journal of the American Taxation Association* (Spring 2003), pp. 72-86.

“The Perceived Fairness of Taxing Social Security Benefits: The Effect of Explanations Based on Different Dimensions of Tax Equity,” James Maroney, Timothy Rupert and Martha Wartick, *The Journal of the American Taxation Association* (Fall 2002), pp. 79-92.

“The Effects of Composition and Amount of Income on Taxpayer Reporting Decisions,” James Maroney and Timothy Rupert, *The Journal of Accounting and Finance Research* (Summer 2002), pp. 76-85.

"The Effects of Peer Influence on Taxpayers' Compliance Decisions," James Maroney and Timothy Rupert, *Journal of Forensic Accounting* (December 2001), pp. 237-250.

"Tax Policy and Planning Implications of Hidden Taxes: Effective Marginal Tax Rate Exercises," Carol Fischer, Timothy Rupert, and Martha Wartick, *Journal of Accounting Education* (Spring 2001), pp. 63-74.

"Alternative Minimum Tax: Bane of Middle-Income Taxpayers," James Maroney, Timothy Rupert and Carol Fischer, *CPA Journal* (April 2000), pp. 20-24, 75-76.

“Taxpayer Preferences for Tax Rate Structure: An Experimental Examination of Question Form and Framing Effects,” Carol Fischer and Timothy Rupert, *Journal of Business and Behavioral Sciences* (Fall 1998), pp.109-121.

“The Use of Marginal Tax Rates in Decision Making: The Impact of Tax Rate Visibility,” Timothy J. Rupert and Arnold M. Wright, *Journal of the American Taxation Association* Vol. 20, No. 2 (Fall 1998), pp. 83-99.

Taxpayer Reaction to Perceived Inequity: An Investigation of Indirect Effects and the Equity-Control Model,” James Maroney, Timothy J. Rupert, and Brenda Anderson, *Journal of the American Taxation Association* Vol. 20, No. 1 (Spring 1998), pp. 60-77.

“Sensitization to the Rights and Welfare of the Participants in Accounting Research,” Timothy J. Rupert and Martha L. Wartick, *Behavioral Research in Accounting* Vol. 9 (1997), pp. 250-272.

“The Effects of Firm Type and Experience on the Factors Influencing Tax Preparer Aggressiveness,” Craig Bain, Valerie Milliron, and Timothy J. Rupert, *Journal of Business and Behavioral Science* Vol. 3, No. 1 (Fall 1997), pp. 96-116.

## **Scholarship/Research (cont'd)**

### **Academically Refereed Journal Publications (cont'd)**

“Avoiding Potential Pitfalls of the Durable Power of Attorney,” Hugh Crossland, S. Rob Fish and Timothy J. Rupert, *Journal of Financial Planning* Vol. 10, No. 5 (October 1997), pp. 92-96.

“Facilitating Performance with Cued Wording: An Examination of Reasoning in the Tax Context,” Timothy J. Rupert and Martha L. Wartick, *Applied Cognitive Psychology* Vol. 11, No. 4 (August 1997), pp. 321-337.

“An Empirical Investigation of Taxpayer Awareness of Marginal Tax Rates,” Timothy J. Rupert and Carol M. Fischer, *Journal of the American Taxation Association* Vol. 17 Supplement (1995), pp. 36-59.

### **Editorially Refereed Publications**

Rupert, T. and S. Yang. (2017). Tax Depreciation Benefits Related to Realty: An Update on Recent Changes. *Journal of Property Management* (September/October), 14-17.

Cenedella, D., Goldman, W., Rupert, T. (2016). The PATH Act of 2015: Increasing the Certainty for Federal Tax Extenders Legislation. *SumNews* (May 2016), 22-25.

Rupert, T., O'Kelly, P., Ginsberg, L. (2015). Everything Old is New Again: An Update on Recent Federal Income Tax Legislation. *SumNews*(Winter II), 4-8.

“Analysis of Rev. Proc. 2013-13: Safe Harbor Option for the Home Office Deduction” Michael Morrow, Tim Rupert, and Ron Zullo, *The Tax Adviser* (August 2013)

“Comparing International Tax Systems in the Introductory Tax Class” Tim Rupert, Tim Gagnon, and Paul Oliveira, *The Tax Adviser* (November 2010), pp. 800-804.

“Tax Return Disclosure Rules: New Regulations Reflect the Changing Environment of Tax Practice” Tim Gagnon, Paul Janell, and Tim Rupert, *SumNews* MSCPA (Summer 2009) 8-10.

“Revised Preparer Penalty Provisions: New Standards and Challenges for Tax Professionals,” Tim Gagnon, Paul Oliveira, and Tim Rupert, *SumNews* MSCPA (Winter 2008), pp. 5-7.

“Campus to Clients: Fitting Tax Policy into Tax Curricula,” Carol Fischer and Timothy Rupert, *The Tax Adviser* (November 2005), pp. 704-707.

## **Instruction**

### **Doctoral Student Supervision**

Theresa Van Oordt, The University of Pretoria (South Africa), The Impact of Assessment Time Allocation on the Thinking Skills of Accounting Students. Co-supervisor with Madeleine Stiglingh.

Maryke Scheun, The University of Pretoria (South Africa), The Effect of Changes in Accounting for Loan Loss Provisions on Managers' Decisions. Co-supervisor with Wessel Badenhorst.

Denice Pretorius. The University of Pretoria (South Africa). Co-supervisor with Elmar Venter.

Jason Schwebke. The University of Central Florida (2021). Two Studies Examining the Effects of Tax Salience, Informational Justice, and Autonomy on Taxpayer Behaviors. Committee Member.

Marcus Burke. University of Scranton (2021). Construal Level and Tax Compliance. Second Chair.

Bonnie Brown. University of Central Florida (2016). Decision Making in Corporate Taxation. Committee member.

### **Northeastern University**

#### Graduate Courses (semesters)

Business Entity Taxation	ACCT 6203
Taxation of Individuals and Business Entities	ACCT 6224
Corporations and Shareholders	ACCT 6231
Tax Research Methods	ACCT 6233
Partners and Partnerships	ACCT 6235
Current Tax Policy Issues	ACCT 6261

#### Graduate Courses (quarters)

Federal Tax I	ACC 3437
Corporate and Business Taxation	ACC 3439
Corporations and Shareholders	ACC 3451
Partners and Partnerships	ACC 3457
Tax Research Methodology	ACC 3455
Current Tax Policy Issues	ACC 3471

#### Undergraduate Courses (quarters)

Federal Income Tax I	ACC 1351
Federal Income Tax II	ACC 1512
Federal Income Tax I (University College)	ACC 4440
Federal Income Tax II (University College)	ACC 4441

### **Penn State University**

#### Undergraduate

Federal Income Tax	ACC 206
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## Service

### Professional Service

#### Membership in Professional Organizations and Offices Held

##### American Accounting Association

Board of Trustees, Director Focusing on Segments, 2021-2023.

Outstanding Accounting Educator Award Committee, 2018-2019, 2019-2020 (chair)

New Faculty Consortium, Committee Member 2018-2020, Group Leader for  
Tax, 2004 and 2005

AAA Nominations Committee, 2019-2020

Intellectual Property Task Force II, 2009-2011

Tax Facilitator, Conference on Teaching and Learning in Accounting, 2008

AAA Council Member at Large, 2006-2008

##### Northeast Region

Steering Committee, 2006-2017

Program Chair and President, 2015-2016

##### American Taxation Association

President (2011-2012)

President-Elect (2010-2011)

Membership Committee, 2008-2009 (chair)

Vice President, 2007-2008

Vice President-Elect, 2006-2007

Secretary, 2004-2005, 2005-2006

Trustee, 2003-2004, 2012-2013

member of the Tax Educators Conference committee, 2017-2018

member of the awards committee, 2012-2013, 2013-2014, 2014-2015 (chair),  
2019-2020, 2020-2021, 2021-2022

member of the nominations committee, 2012-2013, 2013-2014 (chair)

member of the long-range planning committee, 2014-2015 (chair)

member of the regional meetings committee, 2005-2006, 2008-2009,  
2009-2010 (chair)

member of the publications committee, 2003-2004, 2004-2005 (chair)

member of the mid-year meeting planning committee, 2003-2004,  
2004-2005, 2008-2009, 2009-2010, 2014-2015

member of the teaching resources committee 2002-2003 (co-chair),  
2001-2002 (co-chair)

member of the *JATA* conference committee 2001-2002, 2020-2021, 2021-2022

member of the concerns of new tax faculty committee, 1997-98, 1998-99, 1999-  
2000, 2000-2001 (chair)

member of annual meeting committee, 1996-97, 1994-95

member of income tax accounting policy committee, 1995-96

##### Behavioral Tax Symposium at George Mason University,

member of organizing committee (2009-present)

##### Accounting, Behavior and Organizations section of AAA

##### National Tax Association

## Professional Service

### Other Professional Activities

Editor, *The Journal of the American Taxation Association*, 2020-2023

Member of Editorial Board 2001-2004, 2010-2013, 2017-2019

Co-Editor, *Advances in Accounting Education*, 2011- 2017

Member of Editorial Board, 2000-2011

Member of Editorial Board, *Behavioral Research in Accounting*,  
2017-2020, 2020-2023

Member of Editorial Board, *Advances in Taxation*  
2014-present

Member of Editorial Board, *Issues in Accounting Education*  
2022-2024

Member of Editorial Board, *Accounting and the Public Interest*,  
2016-present

Member of Editorial Board, *Advances in Accounting Behavioral Research*,  
2013-2016

Member of Editorial Board for *Income Tax Fundamentals* by Everett, Raabe and Fortin  
(1994 & 1995 editions)

Ad Hoc reviewer for *The Accounting Review*, *Accounting, Organizations & Society*; *The Journal of the American Taxation Association*; *National Tax Journal*; *Contemporary Accounting Research*; *Journal of Business Ethics*; *Research on Accounting Ethics*; *Journal of Business Research*; *Accounting Horizons*; *Behavioral Research in Accounting*; *Journal of Accounting Education*; *Advances in Accounting*; *Issues in Accounting Education*

External Review for tenure/promotion decisions for the following universities:

Babson College, Bentley University, Bowling Green State University, Bucknell University (2), Duquesne University, Fordham University (2), George Mason University (2), Indiana University at South Bend, Louisiana State University, Oregon State University, Providence College (3), Tennessee Technological University, Texas Tech, University of Akron, University of Colorado at Colorado Springs (2), University of Colorado, Denver, University of Connecticut, University of Delaware, University of Denver, University of Massachusetts Lowell, University of Missouri—Kansas City, University of Missouri—St. Louis, University of Nevada, Reno, University of New Hampshire, University of New Mexico (2), University of North Florida, University of Northern Illinois, University of Rhode Island, University of Richmond, University of South Carolina, University of South Florida, University of Vermont (2), University of Virginia, University of Wyoming, Utah State University, Villanova University



## **Public Service**

- 1993-2015      Community Tax Aid of Boston, Inc.  
Board of Directors, Director of Volunteer Training, 1994-present  
Manager of Dudley Street Neighborhood Initiative/Vine Street  
Community Center preparation Center (1999-2010)  
Manager of Northeastern University preparation center  
(1994-1998, 2000-2015)
- 1994-2015      FriendshipWorks (formerly, Match-Up Interfaith Volunteers)  
Accounting and Financial Reporting Volunteer (2008- 2015)  
Medical Escort Volunteer 1994-2010  
Treasurer, Fall 2001-2008  
Board of Directors, 2000-2008
- 2005-2011      Great Dog Rescue New England  
Home Evaluator for Potential Adopters
- 1999-2007      Jesuit Urban Center  
Finance Committee (2005-2007)
- 1993-1998      St. Lawrence Parish, Chestnut Hill  
Social Service Committee (1996-1998)

## **Awards and Honors**

- Hall of Fame Award, Northeast Region of the American Accounting Association, 2012.
- Outstanding Accounting Alumnus Award, 2010, The University of Akron.
- Outstanding Service Award, American Taxation Association, 2010
- MSCPA Educator of the Year Award, 2010.
- Best Teacher Hall of Fame, Beta Gamma Sigma, Northeastern University, 2008.
- Best Teacher Award, Beta Gamma Sigma, Northeastern University, 2008.
- Best Teacher Award, Beta Gamma Sigma, Northeastern University, 2007.
- Excellence in Teaching Award, Northeastern University, 2005
- Effective or Innovative Use of Technology Award (Course Enhancement), Northeastern University, 2005
- President's Aspiration Award, Northeastern University, 2002
- Best Teacher Award, Beta Gamma Sigma, Northeastern University, 2001

## **Awards and Honors (cont'd)**

Excellence in Teaching Award, Northeastern University, 1996.

Beta Alpha Psi, honorary member, 1993

Outstanding Graduate Teaching Assistant for the Social and Behavioral Sciences, Penn State University, 1991.

Ossian R. MacKenzie Doctoral Teaching Award, Penn State University, 1991.

Fred Brand, Jr. Outstanding Graduate Student Teacher Award, Penn State University, 1990.

American Accounting Association Doctoral Consortium Fellow, 1990.

Penn State University Dean's Fellowship, 1987-88.