

JOHN R. LEAVINS, PhD, CPA, CIA

Chair, Accounting Department
University of St. Thomas
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EDUCATION AND CERTIFICATIONS

University of Houston	1987	Accounting	PhD
Lamar University	1972	Business Administration	MBA
Lamar State College	1968	Accounting	BBA
Certified Public Accountant	1980	State of Texas	
Certified Internal Auditor	2013		

EXPERIENCE/EDUCATION

2003 – Pres.	University of St. Thomas, Houston, Texas Chairman of the Accounting Department and Full Professor of Accounting. Duties include performance evaluation and supervision of faculty members, administration of departmental budget, interaction with the business community, oversight of curriculum, and solving student-related and other departmental problems.
2004 – 2021.	University of Houston, Bauer College of Business, Houston, Texas Adjunct professor; taught Accounting Information Systems and Internal Auditing
1978 – 2003	University of Houston-Downtown 1996-2003. Full Professor of Accounting and holder of the Fiesta Mart Endowed Professorship of Accounting. During this time, I was extensively involved in scholarly activities, interaction with the business community, and development of the accounting program. 1987-96 Chairman of the Dept. of Finance, Accounting and Computer Information Systems. Duties included performance evaluation and supervision of faculty members, administration of departmental budget, interaction with the business community, oversight of curriculum in various majors, and solving student-related and other departmental problems. 1978-87 Served as Assistant Dept. Chairman, Coordinator of the Accounting Program, and Coordinator of the on-campus CPA Review Program. In 1981, I was awarded a Title III grant to complete the residency requirement for my PhD in Accounting. I received tenure and was promoted to Associate Professor in 1985.
1976-78	Chattanooga State Community College, Chattanooga, TN Asst. Professor of Accounting; taught financial, managerial and taxation courses.
1972-76	Tennessee Temple College, Chattanooga, TN Instructor of Business Administration; Taught accounting and economics courses
1969-70	Served in the U.S. Army Finance Corps, Vietnam service.
1968-69	Employed by Texaco, Inc., Corporate Accounting, primarily involving Cost and Managerial Accounting.

SELECTED EXPERIENCE - CONSULTING

Perform consulting activities on an as-needed basis.

Perform certified audits of nonprofit organizations and for-profit organizations

Prepare compilations and reviews for business entities

Prepare corporate, individual, partnership, and not-for profit tax returns

Made two presentations on “Internal Auditing in the U. S.” to internal auditors and business executives from China. This was organized by the City of Houston (2010 and 2011)

PUBLICATIONS AND SCHOLARLY ACTIVITIES

AWARDS

2001 winner of the University of Houston-Downtown service award

2000 finalist for the University of Houston-Downtown research award

1999 finalist for the University of Houston-Downtown research award

EDITORIAL BOARDS

Served as a member of the Editorial Board of Managerial Finance

Served as a member of the Editorial Board of Applications of Fuzzy Sets and the Theory of Evidence to Accounting.

REFEREED PUBLICATIONS

“Improving Efficiency in the Oil and Gas Industry with ChatGPT,” Oil and Gas Energy Quarterly, Vol. 72, No. 4, 2024, with Vinita Ramaswamy.

“Improving Internal Controls Over Fixed Assets with Blockchain,” International Journal of Business and Management Studies, Volume 4, No. 6, June, 2023, with Vinita Ramaswamy.

“The Impact of Changes to the Innocent Spouse Rules,” Tax Notes Federal, Volume 178, January 3, 2023, pp 39 – 42, with Vinita Ramaswamy.

“Improving the Budgeting Process with Agile Methodology” Journal of Business & Social Science Review, Vol. 3; No.2; February 2022, pp.1-5.

“New Developments in Accounting for Leases,” Proceedings of the International Academy of Business and Public Administrative Disciplines, 2020, with John Simms, Tampa, Florida.

“What is a Real Estate Professional? Recent Developments May Help Clarify,” The Appraisal Journal, 121-129, with Mark Turner, 2017.

“Adding Sustainable Value: Linkages Between Growth, Governance and Social Responsibility,” Journal of Applied Business Research, 33(6), 2017, with Vinita Ramaswamy and Joe Ueng.

“The Revised COSO Internal Control Model,” Oil, Gas & Energy Quarterly, 64(4), 719-724, with Darshan Wadhwa and Vinita Ramaswamy, 2016.

“Recent Developments in the R & D Tax Credit,” with Darshan Wadhwa, National Association of Enrolled Agents Journal, 2016.

“Avoiding the Imposition of Penalties and Sanctions Under Circular 230 On Tax Practitioners,” Journal of Business and Economics Research, 2014.

“Improving Internal Controls over Inventory with Radio Frequency Identification Technology,” Review of Business Information Systems, 2013, with Vinita Ramaswamy.

“IRS Collection Options and Procedures,” Oil and Gas Energy Quarterly, 2010, with Darshan Wadhwa

“Legal and Ethical Implications of the Foreign Outsourcing of Tax Return Preparation, International Business and Economics Research Journal, 2010, with John Simms and John Starner.

“New Developments in Innocent Spouse Rules,” Academy of Accounting and Financial Studies Journal, 2008, with Charles Smith and Darshan Wadhwa.

“Continuous Auditing, Digital Analysis and Benford’s Law, Internal Auditing Journal, with Vinita Ramaswamy, 2007,

“Tax Planning Using Real Estate Like-Kind Exchanges, with Sam Penkar,” The Appraisal Journal, 2003.

“Discharge of Tax Liabilities in Bankruptcy,” with Darshan Wadhwa, Tax Notes, August, 2003.

“New Developments in Accounting for Computer Software Costs,” Oil and Gas Energy Quarterly, with Margaret Shelton and Patrick Hogan, 2001.

“Long-Short Portfolio Strategies to Exploit Stock Market Anomalies, paper published in the Journal of Accounting and Finance Research,” Volume 7, Number 7, Spring 2000 edition, with Sam Penkar.

“New IRAs for Education Expenses Provide for Tax Planning Opportunities,” published in the National Public Accountant, Vol. 44, Number 9, November 1999, with Marvin Williams and Darshan Wadhwa.

“Revenue Procedure 97-27 Simplifies Rules for Changing Accounting Methods,” published in Oil & Gas Energy Quarterly, December 1999, with Darshan Wadhwa and Marvin Williams.

“IRS Restructuring and Reform Act of 1998 Changes Burden of Proof Rules,” Journal of Accounting and Finance Research, Vol. 7, No. 4, Winter 1999, with Sam Penkar.

“Adding Real Estate to the Retirement Portfolio,” Journal of Accounting and Finance Research, Vol. 16, No. 1, Spring, 1999, with Charles Smith.

“Roth IRA Provides Tax-Free Interest Income,” published in the National Public Accountant, Vol. 43, No. 2, March/April, 1998, (with Marvin Williams and Darshan Wadhwa).

“Dividend Yield and Market Performance of Large Company Stocks Traded on the NYSE,” published in The Journal of Accounting and Finance Research, Vol. 5, No. 4, Winter 1998.

“Nonprofit Organizations and the Unrelated Business Income Tax,” Nonprofit World, Vol. 16, No. 5, Sept./Oct., 1998 (with Darshan Wadhwa).

“Dividend Yield and Market Performance of Large Company Stocks Traded on the NYSE,” published in The Journal of Accounting and Finance Research, Vol. 5, No. 4, Winter 1998.

“The Peer Review Process: A Fuzzy Decision Model,” Applications of Fuzzy Sets and the Theory of Evidence to Accounting, Vol. II, JAI Press, 1998 (with Akilesh Chandra and Khursheed Omer).

“A Rough Set Approach to Dealing with Ambiguity,” Managerial Finance, with John O’Shaughnessy and Khursheed Omer, Vol. 22, Number 11, 1996.

“Auditor Professional Performance and the Mentor Relationship Within the Public Accounting firm,” Accounting, Auditing and Accountability Journal, with Phil Siegel and John Rigsby, 1995.

“Corporate International Diversification and Performance: A Comprehensive Analysis of Risk and Return,” Advances in Financial Planning and Forecasting, with Khursheed Omer and Phil Siegel, Vol. 6, 1995.

“Determining the Extent of Budgetary Slack: A Fuzzy Set Approach,” with Andre de Korvin and Khursheed Omer, Applications of Fuzzy Sets and the Theory of Evidence in Accounting, Vol. I, 1995.

“Forecasting Annual Cash Flows: The Effectiveness of Selected Multivariate Models,” The Indian Journal of Accounting, with David Franz and Phil Siegel, Vol. XXVI, December 1995.

“The Use of Fuzzy Logic in Budgetary Decisions,” invited article, special issue of Managerial Finance, with Khursheed Omer, 1994.

“Factors Affecting the Performance of CMA’s and Accountants in Industry,” The Accounting Educator’s Journal, with S. Agrawal and Phil Siegel, Fall, 1993.

“A Comparative Study of Alternative Indicators of Budgetary Slack,” Managerial Finance, with Arv Vilutis and Khursheed Omer, 1995.

“An Examination of the Professional Code of Ethics for Certified Internal Auditors,” Managerial Auditing Journal, Vol. 8, Issue 5, 1993, with Phil Siegel, John O’Shaughnessy, and John Rigsby.

“An Analysis of the Relative Contribution of Experience/Education to the Professional Development of Auditors,” Advances in Accounting, Vol. 10, June 1992, with John Rigsby and Phil Siegel.

“The Impact of FSAS 94 on Reporting: Analysis and Implications,” Southwest Business Review, Vol. 2, No. 2, Fall 1992, with Anisul Islam and Philip Siegel.

“Equity and Efficiency Implications of the 1988 Warn Act,” Southwest Business Review, Vol. 2, No. 2 Fall 1992, with Anisul Islam and Phil Siegel.

“Tax Planning for College Education Expenses,” National Public Accountant, Vol. 35, No. 90, September, 1990, with Marvin Williams.

“Ensuring that a Multiple Listing Service Does Not Jeopardize a Real Estate Board’s Exemption,” Journal of Taxation of Exempt Organizations, Vol. 1, No. 3, Fall 1989, with Darshan Wadhwa.

“The Creation of Slack in the Budget Process,” Management Accounting Digest, Spring 1985.

“Using the Electronic Spreadsheet in Real Estate Investment Decisions,” The Appraisal Review, fall, 1985, with Weldon King and Darshan Wadhwa.

“Include Income Tax Concepts in First Year Accounting,” Business Education Forum, December 1984.

PRESENTATIONS AND OTHER ACTIVITIES`

“An Examination of AI Considerations in Tax Preparation and Research,” International Academy of Business and Public Administrative Discipline, June 20, 2025.

“Improving Forensic Accounting with Artificial Intelligence,” International Academy of Business and Public Administrative Disciplines, June 22, 2024.

“The Tax Treatment of Virtual Currency,” Academy of Business Research, August 2022.

“Recent Developments in the IRS Innocent Spouse Rules,” Academy of Business Research, August 2021, with Vinita Ramaswamy.

“The Implications of Blockchain on the Auditing Profession,” Academy of Business Research, August, 2020, with Vinita Ramaswamy.

“Firm Performance, Market Perceptions and Job Satisfaction,” with Vinita Ramaswamy and Margaret Shelton, Jacksonville, Florida, AABRI Conference, 2016.

“New Developments in Financial Reporting with XBRL,” Allied Academies National Conference, July 2011, with Vinita Ramaswamy.

“The Fast Close and its Impact on Internal Controls,” International Academy of Business and Public Administration Disciplines, January 2011, with Vinita Ramaswamy

“XBRL: Recent Developments in Financial Reporting,” Academy of Accounting, Finance and Economics, New Orleans, La., December 2009.

“Meeting the Needs of Diverse Users with the Fast Close,” American Society of Business and Behavioral Sciences, with Vinita Ramaswamy, Las Vegas, April 2009.

“Accounting Implications of RFID Tags,” Academy of Finance, Accounting and Economics, , with Vinita Ramaswamy, New Orleans LA, December 2008.

“Latest Developments in Rules for Depreciation and Amortization for Federal Income Taxes” May, 2007 Costa Rica Global Conference on Business and Finance, with Darshan Wadhwa

“New Developments in Innocent Spouse Rules,” paper presented at the Allied Academies Conference in Las Vegas, April, 2006.

“Audit Fees After Sarbanes-Oxley,” Proceedings of the American Academy of Accounting and Finance, with Vinita Ramaswamy, New Orleans, La, December 2005.

“Confidentiality and Ethical Considerations Regarding the Foreign Outsourcing of Tax Return Preparation,” Proceedings of American Academy of Accounting and Finance, with John Starnier, December 2004.

“S-Corporations and Federal Employment Taxes: Safe Harbors or Sunken Ships?,” Proceedings of American Academy of Accounting and Finance, with Darshan Washwa, December 2004.

“Mementum Investment in a Bear Market,” Proceedings of the International Academy of Business and Public Administration Disciplines, with Wynette Nguyen and Sam Penkar, New Orleans, January 2004.

“Corporate Reorganizations: The Business Purpose Test,” Proceedings of the International Academy of Business and Public Administration Disciplines, with Annette Hebble and Sam Penkar, New Orleans, January 2004.

“New Developments in Reporting Community Property Income,” presentation at the annual meeting of the Allied Academies National Conference, with Darshan Wadhwa, October, 2003.

“Reducing Tax Liabilities through Offers in Compromise,” presentation at the annual meeting of American Academy of Accounting and Finance, with Sarah Clark and Darshan Wadhwa, New Orleans, December 2003.

“New Developments in Reporting Third-Party Payments to Attorneys,” Proceedings of the Allied Academies National Conference, Las Vegas, Nevada, with Richard Foster and Darshan Wadhwa, April 2002.

“The Young Case: New Developments in Discharge of Tax Liabilites under Bankruptcy,” presentation at the annual meeting of the American Academy of Accounting and Finance, New Orleans, December 2002.with Darshan Wadhwa.

“Use of the Income Forecast Method to Depreciate Assets,” Proceedings of the Allied Academies National Conference, Las Vegas, April, 2002 presentation at the annual meeting of the Allied Academies, with Darshan Wadhwa, and Rachel Fisher, Las Vegas, Nevada, October 2002.

“New Developments in Real Estate Tax-Free Exchanges,” Proceedings of the Allied Academies International Conference, Academy of Accounting and Financial Studies, Nashville, TN, April, 2002, with Sam Penkar.

“New Developments in the Reporting of Tip Income,” presentation at the annual meeting of the American Academy of Accounting and Financial Studies,” February 2002, with Darshan Wadhwa. and Chris Estep.

“The Application of the Single Identifiable Property Concept to Casualty Losses,” Proceedings of the Allied Academies National Conference, October 2001, Las Vegas, Nevada, with Darshan Wadhwa.

“New Tax Law Expands Benefits of Qualified Tuition Programs,” presentation at the annual meeting of the Allied Academies, October 2001, Las Vegas, Nevada, with Darahsn Wadhwa.

“Changes in IRA Provisions Under the 2001 Tax Act,” presentation at the annual meeting of the Allied Academies, October 2001, Las Vegas, Nevada, with Darshan Wadhwa.

“New Developments in Reporting Requirements for U. S. Partners in Foreign Partnerships,” Proceedings of the Allied Academies National Conference, April, 2001, Nashville, TN, with Darshan Wadhwa and Saqib Amin.

“Tax Implications of Property Settlements Incident to a Divorce,” presentation at the annual meeting of the American Society of Business and Behavioral Sciences, Las Vegas, February 2001, with Darshan Wadhwa.

“Expansion of Rules on Exclusion of Principal-Residence Gain for Short-Period Ownership-Use,” presentation at the annual meeting of the American Society of Business and Behavioral Sciences, Las Vegas, February 2001, with Darshan Wadhwa

“The Effect of Revenue Ruling 99-56 on Casualty Loss Deductions,” presented at the annual meeting of the American Academy of Accounting and Finance, with Darshan Wadhwa, New Orleans, December 2000.

“Capitalization vs. Expense: Recent Developments,” presented at the annual meeting of the American Academy of Accounting and Finance, with Darshan Wadhwa, New Orleans, December 2000.

“New Developments in Accounting for Computer Software Costs,” presentation at the the 2000 meeting of the International Meeting of the Information Resource Management Association, Anchorage, Alaska, May 2000, with Margaret Shelton and Patrick Hogan.

“Real Estate Exchanges Under Section 1031 of the Internal Revenue Code,” paper presented at the Allied Academies meeting in Las Vegas in February 2000, with Sam Penkar.

“Benchmarking in Accounting Schools of AACSB Colleges of Business,” paper presented at the Annual Meeting of the Western Decision Sciences Institute, Maui, Hawaii, April 2000, with Patrick Hogan and Patrick Jaska.

“The Changing Home Office Deduction: A Look at Recent Court Cases,” paper presented at the American Academy of Accounting and Finance, New Orleans, Louisiana, December 1999.

“Congress and the IRS Revisit the Worker Classification Controversy,” Proceedings of the Southwest Business Symposium, April, 1999, University of Central Oklahoma, with Charles Smith.

“A Comparison of Profitability, Research and Development Expenditures and Profit Plowback Between Two High-Tech Industries,” Proceedings of the American Society of Business and Behavioral Sciences, Las Vegas Nevada, February 1999, with Sam Penkar.

“Recent Single Audit Act Amendments Require Major Changes for Audits of Governments and Non-Profit Organizations,” Proceedings of the Academy of Accounting and Financial Studies, October 1999, Las Vegas, Nevada. (with Darshan Wadhwa and Stephen Leavins)

“Excessive Fundraising Fees May Cause Retroactive Revocation of Tax-Exempt Status: Recent Developments,” Proceedings of the Academy of Accounting and Financial Studies, October 1999, Las Vegas, Nevada, (with Darshan Wadhwa and Bob Michalik).

“IRS Restructuring and Reform Act of 1998 Changes Innocent Spouse Rules,” Proceedings of the American Society of Business and Behavioral Sciences, February 1999.. (with Sam Penkar”

“The Impact of the Repeal of the Short Rule on Mutual Funds,” paper presented at the Allied Academies Conference, April 1999, Myrtle Beach, South Carolina (with Sam Penkar).

“Quality of Growth: Dividends and Valuation,” paper presented at Allied Academies National Conference, Myrtle Beach, South Carolina, April 1999, (with Sam Penkar)

“Congress and the IRS Revisit the Employee Classification Rules,” paper accepted for presentation and inclusion in the Proceedings of the Southwest Business Symposium, 1999 meeting in Edmond, OK. (with Charles Smith).

“The Stock Market Performance of the Dogs and Hogs on the NYSE,” Proceedings of the American Academy of Accounting and Finance, 1998 (with Sam Penkar).

“Expansion of the Home Office Deduction Under the Tax Reform Act of 1997,” Proceedings of the Southwest Business Symposium, Edmond, OK., April 1998, (with Charles Smith and Marvin Williams.

“Long-Short Portfolio Strategies to Exploit Stock Market Anomalies,” paper presented at the American Academy of Accounting and Finance, New Orleans, La., December, 1998 (with Sam Penkar).

“The Use of Fuzzy Logic as an Aid to Decision-Making in Accounting,” paper presented at the Information Resources Management Conference in Boston, May, 1998.

“IRS Restructuring and Reform Act of 1998 Changes Burden of Proof Rules,” American Academy of Accounting and Finance, New Orleans, December, 1998. (with Sam Penkar and Darshan Wadhwa).

“Purchasing Power Parity and Stability of the Real Exchange Rate: An Empirical Test Using Korea-U.S. Exchange Rates and Prices,” presented at American Society of Business Behavioral Sciences international meeting in London, August, 1998, with Anisul Islam.

“How the IRS Restructuring and Reform Act of 1998 Affects Taxpayers,” paper presented at the Allied Academies 1998 International Conference in Las Vegas, Oct. 1998, (with Sam Penkar and Darshan Wadhwa).

“The Use of Fuzzy Logic in Financial Decision-Making,” presented at the American Academy of Accounting and Finance, April, 1998 (with Asghar Nazemzadeh).

“An Empirical Investigation into Factors Contributing to Budget Slack: An Update” a paper presented at the Allied Academies International Conference, Maui, Hawaii, May 1997 (with Sam Penkar, Khursheed Omer, Phil Siegel).

“Cost-Benefit Analysis in the Decision to Implement Internal Accounting Controls: A Fuzzy Logic Approach,” paper presented at the Information Resources Management Conference in Vancouver, British Columbia, May, 1997 (with Khursheed Omer and Andre de Korvin).

“Adding Real Estate to the Retirement Portfolio,” paper presented at the American Academy of Accounting and Finance, New Orleans, December, 1997 (with Charles Smith).

“New Development in the Employer/Independent Contractor Controversy,” Proceedings of the Southwest Business Symposium, April, 1997 (with Darshan Wadhwa and Margaret Shelton).

“Cost-Benefit Analysis in the Decision to Implement Internal Accounting Controls: A Fuzzy Logic Approach,” Information Resources Management Association, presented in May, 1997, Vancouver, Canada (with Andre deKorvin and Khursheed Omer).

“Factors Contributing to Budget Inefficiency: An Update,” Allied Academic International Business Conference, to be presented in October, 1997, Maui, Hawaii (with Khondar Karim and Phil Siegel).

“An Empirical Investigation of Factors Contribution to Budgetary Slack,” Southeastern American Accounting Association Meeting, Louisville, KY, April, 1994 (with Khursheed Omer and Philip H. Siegel).

“Auditor Professional Performance and the Mentor Relationship Within the Public Accounting Firm,” National Meeting of the American Accounting Association, San Francisco, August, 1993 (with Philip H. Siegel and John Rigsby).

“An Examination of the Professional Code of Ethics for Certified Internal auditors,” National Meeting of the Institute of Internal Auditors; 6th Annual Internal Audit Education and Training Colloquium, Chicago, IL., (with Phil Siegel, John O’Shaughnessey).

“Organizational Budget Slack: a Microanalysis,” Proceedings of the Southwestern Business Symposium, April, 1992 (with Anisul Islam and Darshan Wadhwa).

“Foreign Capital and Output Growth in Thailand,” Proceedings of the Southwestern Society of Economics, Vol. 19, No. 2, April, 1992 (with Anisul Islam and Orapin Duangploy).

“An Empirical Analysis of the Effect of SFAS 94 on Financial Reporting,” Ohio Regional Meeting of the American Accounting Association, May, 1991 (with Orapin Duangploy and Pochara Theerathorn).

“Potential Effects of the 1988 WARN Act on Business and Labor,” Proceedings of the Midsouth Academy of Economics and Finance, Vol. 15, No. 1, Summer 1991, pp. 255-267, (with Anisul Islam and Phil Siegel).

“Preparation and Use of the New Cash Flow Statement,” Proceedings of the Southwestern Business Symposium, April, 1989 (with Sam Penkar).

“The Auditor’s Responsibility to Detect Management Fraud,” Proceedings of the Southeast American Accounting Association, Spring 1984.

“Tax Planning: Business Start-up Expenses,” Proceedings of the Southwestern Business Symposium, April, 1985.

Discussed the paper “Decision Making Under Ambiguity,” by Awne Zebda, Accounting, Behavior and Organizations Conference, May 1997.

Reviewed “A Simplified Approach to Computerized Curvilinear Budget Modeling in Management Accounting,” for SWFAD, 1992.

“Meeting the 150 Hour Requirement Through Small School-Large School Cooperative Agreements” SWFAD, 1991.