

**Mitchell Franklin, Ph.D., CPA**  
Associate Professor of Accounting  
*Email: [franklma@lemoyne.edu](mailto:franklma@lemoyne.edu)*  
*As of 4/1/2024*

## **AREAS OF EXPERTISE**

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Taxation- Individual, Entity, Estate/Gift and International

Financial Accounting and Reporting

## **ACADEMIC/FULL-TIME TEACHING EXPERIENCE**

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*Madden School of Business, Le Moyne College*

*Syracuse, New York*

*AACSB Accredited*

Associate Professor of Accounting (Summer 2020-present)

Associate Professor and Director/Chair of Department of Accounting (Summer 2019-Summer 2020)

Tenure and promotion to Associate Professor granted (March 2019)

Director/Chair of Accounting Programs/Assistant Professor of Accounting (January 2016-Spring 2019)

Assistant Professor of Accounting (2015)

Adjunct Instructor of Accounting (2011-2014)

### Classes taught:

Intermediate Accounting, I, Intermediate Accounting II, Individual and Corporate Taxation, Advanced Auditing, Taxes and Business Strategy, International Taxation, Financial Statement Analysis, Financial Accounting, Accounting for Income Taxes, Introductory Accounting for majors and non-majors.

Under my term as Director/Chair of Accounting programs, the program went from unranked to #44 Nationally in US News (2018) and #3 in New York State (2018). Between 2018 and 2019 the Accounting Program College Factual ranking jumped from #87 to #53. This increase was attributed to program quality. At the conclusion of my term as Department Chair, the program had a US News national ranking of #52.

*Heider School of Business, Creighton University*

*Omaha, Nebraska*

Special Instructor: Doctor of Business Administration Program (Summer 2021)

Faculty member responsible to teach a doctoral seminar as well as serve as doctoral student mentor, dissertation committee member, as well as chair dissertations. Served on 3 dissertation committees.

The institution has discontinued their doctoral program as of Fall 2021, and I am currently mentoring my final student.

*Whitman School of Management, Syracuse University*

Visiting Adjunct Professor (sabbatical visit) (2022)

Professor of Accounting Practice (2009-2015)

Assistant Professor of Accounting (2004-2009)

Adjunct Professor of Accounting (2000-2004)

Graduate Teaching Assistant (1999-2000)

#### Classes Taught

Introduction to Financial Accounting course coordinator, Financial Accounting (MBA level/iMBA-online), Managerial Accounting (undergraduate and MBA/iMBA), Taxes and Business Strategy (MS Accounting level), International Taxation (MS Accounting level), Cost Accounting, Intermediate Accounting, Accounting for Non-Business Majors, Corporation Finance, Financial Planning, and Perspectives of Business and Management (freshman management gateway course).

### **COLLEGE AND SCHOOL OF BUSINESS CONTRIBUTIONS**

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#### **Le Moyne College Madden School of Business**

Chair, Rank and Tenure Committee (2023-)

Madden School of Business Research Committee (2023-2024)

Academic Rights and Policies Committee (ARPP) (2022-)

Le Moyne College Institutional Review Board (2019-)

Rank and Tenure Committee (2022-2023)

Search Committee- Assistant Professor of Accounting (2022)

Faculty teaching and research mentor (2021)

Academic Advising: Freshmen Program and Undergraduate and Graduate Accounting Majors (2015-2020)

Member: College President's Advisory Committee on Campus Safety and Security (2015-2022).

Search Committee- Professor of Practice within the Department of Accounting (2021)

Le Moyne College Faculty Senate- Executive Board (2019-2021).

AACSB Accreditation Team: Collaborated to prepare and write report for 2019 CIR campus visit by peer-review team

Member: Search Committee for Assistant Director for Graduate Admission (2019)

Member: College Senate Classroom Committee (2018-2019).

Attendance at most all Office of Admission and Madden School specific prospective open house events (2015-2021).

Developed relationships with various colleges and universities to assist in formation of articulation agreements between the Madden School of Business and the institutions (2015-2020).

Faculty Representative- Board of Trustees Investment Committee (2017-2019)

Developed and gained college approval for the following courses:

1. Financial Statement Analysis
2. Business Valuation
3. Advanced Taxation of Corporations
4. Tax Research and Practice
5. Advanced Taxation of Passthrough Entities
6. Advanced Estate and Gift Taxation
7. Tax Accounting for Income Taxes
8. International Taxation
9. Advanced Taxation Capstone Seminar

Member: College Senate Research and Development Committee (2015-2018).

Member: Faculty Senate Task Force on Innovation (2017-2019).

Developed, implemented and coordinator of Masters in Taxation Program (2017-2020).

Member: Advisory Board for Keenan Center for Entrepreneurship: Madden School of Business at Le Moyne College (2016-2019).

Member: Madden School of Business Hetterich Center for Global Engagement Oversight Committee (2016-2018).

Faculty Mentor: Online course development program (2016-2018).

Member: College faculty group to manage SLA: Charged with implementation of Taskstream assessment tracking tool (2016).

Member: College Task Force on Re-Design of Teaching Evaluations (2016-2018).

Member: Madden School of Business AACSB Assurance of Learning Task Force (2016-2020).

Madden School of Business Curriculum Committee (2016-2020).

CADE participant: Online course development and instruction (2015, 2016).

Developed and implemented freshman peer mentoring program for incoming freshman accounting majors.

Developed and enhanced existing campus relationships with four 'Big 4' Accounting firms to enhance student job placement through campus recruiting relationships.

Developed "Accounting Bootcamp": This is a program designed to mentor and support accounting majors for success within the program and professional. Bootcamp provides Intermediate Accounting students with continual reinforcement of basic skills in accounting, as well as additional workshops designed to develop application skills deemed necessary for accounting students to have skills that students from peer schools are often weak in.

### **Whitman School of Management at Syracuse University:**

Instructor for the nationally recognized EBV (Entrepreneurship Boot Camp for Veterans with Disabilities) program. Consistently lecture for the program on the University and national levels.

Senator: Syracuse University Senate. Elected representative for Whitman School (2013-2015). Member of Senate Curriculum Committee.

Faculty coordinator (lead faculty) for SUPA (Syracuse University Project Advance), a program that offers Syracuse University undergraduate classes in high schools throughout the northeast. Responsibility as a faculty coordinator is to train, certify and supervise high school teachers who offer Introduction to Financial Accounting in their respective high schools to enrolled students for Syracuse course credit. Course is presently offered in 13 schools throughout New York State and New Jersey. (2007-2015).

Search committee for Director of Instructional Design (2012).

Beta Alpha Psi faculty advisor (2007- 2015)

Finalist for Ernst & Young Diversity Award (2013)

Superior Chapter Award (2011, 2012, 2013, 2014)

2011 Recipient of the Ernst & Young Diversity Award

2011 'Most Improved Chapter' award

PriceWaterhouseCoopers Faculty Symposium Attendee (2010, 2011, 2012, 2013, 2014).

Ernst & Young Accounting Educators Conference (2013).

Ernst & Young Tax Symposium (2013).

Academic faculty advisor for 150 freshman/sophomore undeclared students and accounting majors annually (2003-2014).

Judge and mentor, Whitman School of Management Senior Capstone Competition (2009, 2010, 2011, 2012).

Faculty mentor, Deloitte Student Tax Competition (2009, 2010, 2011, 2012).

Collaborated with faculty colleague on consulting project for large multi-national manufacturing company based in Syracuse area. Project was evaluation and construction of offer and plan for multi-million-dollar acquisition of competitor (2011).

PriceWaterhouseCoopers xACT and xTAX faculty advisor (2004-2014)

Advised 2009 team to national finals, which finished in top 5 nationally

Advised 2008 first place team

Advised 2007 second place team

Advised 2006 team to national finals, which finished in top 5 nationally

Advised three teams in 2005

KPMG Faculty Symposium (2008).

PriceWaterhouseCoopers University for Faculty (2006).

VITA (Volunteer Income Tax Assistance) faculty advisor. This program has consistently been recognized with a Chancellors Citation for Outstanding Community Service.

Vice President of the Whitman School of Management Alumni Association (2008-2010).

Faculty liaison for Lubin School of Accounting alumni council (2006-2014).

Coordinator for Lubin School of Accounting student mentoring program (2007-2014).

Faculty mentor and thesis advisor for SU Honors Program

## **HONORS AND AWARDS**

Outstanding Reviewer Award: Emerald Group Publishing Literati Award on Behalf of Journal of International Education in Business (2019 and 2023).

“Research in Tax Education: Implications (2010-2017)” was awarded “best paper in track” at the American Society of Business and Behavioral Sciences Annual Meeting, March 2018.

Nominee for Grant Thornton/AICPA Innovation in Teaching Award (2016).

AICPA Bea Sanders National Innovation in Teaching Award Nominee (2015).

Whitman School of Management Dean's Award for Outstanding Student Service (2011).

Beta Alpha Psi, Syracuse University Outstanding Faculty of the Year Award (2009, 2010, 2012, 2015).

Whitman School of Management Oberwager Prize for Outstanding Student Mentorship (2010). This award is one of the Whitman School's highest faculty service honors.

University College of Syracuse University Excellence in Teaching Award (2008).

Whitman School of Management Beta Gamma Sigma Professor of the Year (2005-2006).

Nominee for SU Meredith Professorship Outstanding Teaching Award (Syracuse University's highest teaching honor) (2004-2005).

National Society of Collegiate Scholars Outstanding Faculty nominee and national finalist (2004-2005).

Beta Alpha Psi Distinguished Service Award (2000 and 2005).

Whitman School of Management Teaching Assistant of the Year (1999-2000).

## **CERTIFICATIONS**

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*State of New York- Certified Public Accountant*

NASD Series 7 & 63 General Securities Representative (inactive)

NYS Health, Life and Accident Insurance Licensure (inactive)

## **PROFESSIONAL EXPERIENCE**

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*Northern Credit Union, Watertown, New York (September 2022- present)*

Member, Board of Directors

Following the merger with Countryside Credit Union, I continued on as a member of the board of Northern. My specific role as a board member is to advise and work with management and the rest of the board of directors on strategies to enter and expand in the Syracuse, New York market, and ensure continuity for the Countryside membership base. Acquisition of Countryside reflects Northern's initial entry into the Syracuse marketplace.

*Countryside Federal Credit Union, Syracuse, New York (June 2010-September 2022)*

Chair, Board of Directors (June 2013-September 2022)

Board of Directors and Supervisory Committee (June 2010-June 2013)

Chairman of the Board duties involve working with management of the credit union, supervision of president/CEO and consultation for strategic short-term and long-term operational decisions. Institution holds approximately \$160 million in assets. In 2016 I led an effort to hire and transition a new President and CEO as well as CFO. New president/CEO replaced the retired president/CEO after a multi-decade tenure.

Successfully led the credit union through a merger with Northern Credit Union, a credit union four times the size of Countryside which allowed Countryside to exist as a free-standing independent credit union with access to technology and resources to significantly grow and innovate.

*Mitchell Franklin, CPA (2005-2015)*

Individual tax planning and consulting

*Lee Kalin and Associates, Syracuse, New York (2002-2005)*

Senior Tax Consultant and Financial Advisor

*Fagliarone Group, CPA's, Syracuse, New York (2002) Staff Accountant- (Tax Department)*

*DiMarco, Abiusi and Pascarella, CPA's, Syracuse, New York (2000-2002)*

Staff Accountant- (Audit and Tax Departments).

## PROFESSIONAL AFFILIATIONS

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American Accounting Association  
American Institute of Certified Public Accountants  
American Taxation Association  
New York State Society of Certified Public Accountants

## SCHOLARSHIP

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### Peer-Reviewed Journals

**Google Scholar Citations (through March, 2024): 204;** includes leading journals such as:

Issues in Accounting Education  
Journal of Accounting Education;  
Advances in Accounting Education;  
TaxNotes;  
ATA: Journal of Legal and Tax Research

1. Franklin, M (2024) Veterans Golf and Social Club: An Instructional Case for Not for Profits. *Advances in Accounting Education* (28) Forthcoming. Anticipated publication date is December 2024/January 2025.
2. Franklin, M., Esdale M., (2023) Tax Research by Bad Example: A Twist on the Classic Case. *Issues in Accounting Education*.(2) 95-106.
3. Franklin, M., Zullo, R., (2023) Are Athletic Programs Utilizing NIL Cooperatives Not-for-Profit? *Tax Notes*. March 2023.
4. Myers, J., Franklin, M., & Lepak, G. (2022). Influencing Factors on the Choice of Accounting Versus Other College Business School Majors. *Journal of Higher Education Theory and Practice*, 22(12).
5. Oztanriseven, F, Grabowski, M and Franklin, M (2022). Incentive for Investment Hurting Growth? – An Analysis on Section 179 Expensing and The Impact on Job Growth from Related Capital Investment. *Journal of Accounting and Finance*. 22(3).
6. Franklin, M., Morrow M., (2022) Implementing a volunteer income tax assistance program to prepare students for professional practice *Tax Adviser*. May 2022.
7. Franklin, M. (2022). Employer Paid Cosmetic Surgery: Tax Consequences to the Employer and Employee. *Journal of Accounting and Finance*, 22(1).
8. Franklin, M. (2021). You Just Won the Lottery: Now to Fill the Promises. *The Accounting Educators' Journal*, 31(1).



9. Franklin, M., Myers, J., & Lepak, G. . (2021). Influencing Factors on the Choice of College Business School Major. *Journal of Higher Education Theory and Practice*, 21(6). <https://doi.org/10.33423/jhetp.v21i6.4380>
10. Franklin, M., Morrow M., (2020) “Budgeting Now and Saving for the Future: Preparing Students for the Employment Market.” *Journal of Business Cases and Applications*. (26) pp. 1-20.
11. Franklin, M., Morrow, M., Novak, C (2020) “Incorporating Analytics into the Tax Curriculum” *Tax Adviser*. February 2020.
12. Franklin M, Elder, R., and Albring, S. (2019). “Transocean and The History of Tax Inversions” *Issues in Accounting Education*. (34)(1).
13. Franklin M. (2019). “The Home Office Deduction: A History and Advice for the Future” *Tax Notes*. (161)(12) February 2019.
14. Franklin, M., Morrow, M. (2019) “An Examination of the IRA and Tax Strategy: Is the Current Year Deduction the Best Long-Term Outcome” *Advances in Accounting Education*. Volume 22. pp 177-197.
15. McVeigh, W., Crocker, V., Franklin, M., (2019) “Hazards of Your Strategy Journey” *Strategic Finance*. June 2019. pp 50-58.
16. Franklin M., Morrow. M., Pellet C. (2018). “Salvaging Deductions: Self Rental After the TCJA” *Tax Notes*. (161)(12) December 2018.
17. Franklin M., Morrow. M., (2018). “Taxpayers Just Want Tax-Deductible Fun; Congress Just Ends the Party” *Tax Notes*. (151)(11) December 2018.
18. Franklin, M., (2018) “Research in Taxation Education: 2010-2017” *Journal of Business and Accounting*. (11)(1). Fall 2018 pp. 97-116
19. Franklin M., Morrow. M., (2018). “Sneaky Increases: Ignored Provisions in the TJCA” *Tax Notes* August 2018.
20. Franklin M., Morrow. M., and Pellet. C., (2018). “The S Is a Mess: A Case for Eliminating the S-Corporation Election.” *Tax Notes* August 2018.
21. Franklin, M. (2018) “Kim and Jonathan: An Individual Tax Planning Case.” *BRC Journal of Advances in Education*. Spring 2018 77-91.

22. Myers, J.K., Franklin, M., Lepak G., Graham (2018) "The Impact of Gender and Cognitive Information Processing Models on CPA Exam Pass Rates: A Call for Research" *Journal of Business and Educational Leadership*. Spring 2018. 59-71.
23. Franklin, M., Myers, J.K., Lepak G., (2017) "Age and Gender Impact on CPA Examination Pass Rates" *Journal of Business and Accounting*. Fall 2017. 96-111.
24. Franklin, M. (2017) "SCICAP Credit Union: A Theft of \$2.7 Million over 37 Years." *Business Education Innovation Journal*. June 2017 123-131
25. Franklin, M. (2017) "Accounting Education Literature from 2015 and its Implications" *Journal of Accounting and Finance*. 15(5) 98-113.
26. Franklin, M., Morrow, M. (2017) "Where should I die? How the possible repeal of the Federal Estate Tax interacts with State Inheritance and Estate Taxes" *Tax Notes*. July 2017 609-616.
27. Franklin, M., Ernst, K., (2017) "Lee Edwards, CPA: A Story of Three Clients." *Accounting Instructors Report: Journal for Accounting Educators*. Summer 2017. 2-10.
28. Franklin, M., Morrow, M. (2017) "REG on the 2017 CPA Exam: What to Expect and How We Can Work Together for Student Success" *Tax Adviser*. February 2017. 130-137.
29. Franklin, M., Morrow, M (2017) "A Change Will Do you Good: Advice for Students and Faculty on the CPA Exam." *Accounting Instructors Report: Journal for Accounting Educators*. Winter 2017. 1-29.
30. Franklin, M., Myers, J.K., (2016) "An analysis of transfer pricing policy and notable court rulings" *Journal of Business and Accounting*. Fall 2016. 73-85
31. Franklin, M., Myers, J.K., (2016) "Enhancing CPA exam pass rates for non-traditional students" *Journal of Business and Educational Leadership*. Fall 2016. 27-36.
32. Franklin, M., Morrow, M., Gagnon., T (2016) "To Invert or Remain a U.S. Multinational: The Consequences are the Question." *Journal of International Taxation*. October 2016 39-45.\*

\*same paper was also published by same publisher in *Journal of Corporate Taxation*, November 2016

33. Franklin, M., (2016) "Student Evaluation of Teaching Business and Accounting Courses: A Perspective and Suggested Improvement." *Cognet Journal of Business and Management*. September 2016. 1-17.
34. Franklin, M. (2016) "Going Global: Tax Considerations For Small Businesses with International Markets" *TaxPro Journal*. Fall 2016. 13-17.
35. Franklin, M. (2016) "A Profile of Bitcoin Currency: An Exploratory Study" *International Journal of Business and Economic Perspectives*. Summer 2016. 80-92.
36. Franklin, M. (2016) "Elixr Pharma: The CFO Challenge Converting from US GAAP to IFRS" *Business Education Innovation Journal*. June 2016. 87-92.
37. Franklin, M. (2016) "Sarbanes-Oxley 404: A Historical Analysis" *Journal of Accounting and Finance*. 16(4). 56-69.
38. Franklin, M. (2016) "Revenue Recognition of Upfront Fees Under ASU No. 2014-09: A Compact Case Study" *Accounting Instructors Report: A Journal for Accounting Educators*. Summer 2016. 1-5.
39. Franklin, M. (2016) "An Overview and Discussion of Options to Set Transfer Prices" *Journal of Taxation*. Spring 2016 (June). 278-283.
40. Franklin, M. (2016) "'Tips to Flip' the Classroom" *Accounting Instructors Report: A Journal for Accounting Educators*. Spring 2016. 1-9.
41. Franklin, M., Morrow, M. (2016) "Quit When You are Ahead: Retirement Decisions for Maximizing Social Security and Medicare" *Practical Tax Strategies*. February 2016. 62-73.
42. Franklin, M. (2015) "A Best Practice Approach to Engage Students to Increase Interest in Tax as a Profession" *Journal of Business and Accounting*. Fall 2015. 160-170.
43. Franklin, M., Morrow, M., Gagnon., T (2015) "Tax Considerations for Marriage: I do...or I Don't" *Tax Notes*. November 2015. 1059-1065.
44. Franklin, M. (2015) "Flipping the Tax Classroom for a Better Student Learning Experience: From Campus to Clients" *Tax Adviser*. November 2015. 852-856.

45. Franklin, M. (2015) "Keys to Success in the Online Accounting Classroom to Maximize Student Retention" *Journal of Higher Education Theory and Practice*. 15(5). 36-44.
46. Franklin, M. (2015) "The Costs and Benefits of Adding a Spouse to Payroll" *New Jersey CPA Journal*. Nov/Dec 2015. 20.
47. Franklin, M., Morrow, M., (2015) "IRA Alternatives: Anticipating Future Legislation" *TaxPro Journal*. Summer 2015. 37-40.
48. Franklin, M., Morrow, M., Gagnon., T (2015) "Potential Pitfalls of IRA's: What you Don't Know Can Hurt Your Clients" *Tax Notes*. April 2015. 321-326.
49. Jacobs, B., Dereshiwshy, M., Vinton, J., Franklin, M. (2015) "Understanding Consumers Interactions to Financial Institutions Responses to the Durbin Amendment." *Journal of Business Management and Entrepreneurship*.
50. Amadi, F., Sullivan, E, Franklin, M. (2014) "On the Variance of Financial Statement Accounts and Earnings Management" *International Review of Management and Business Review*. Fall 2014
51. Franklin, M. (2014) "To be or not to be: not for profit. IRS may be watching you" *TaxPRO Journal* Spring 2014.
52. Bentley, P., Franklin, M. (2013) "Which International Cultures Favor Disclosure of Risk" *International Journal of Business Accounting and Finance: Volume 7*. Fall 2013 62-76.
53. Franklin, M. (2013) "Student Loans: The Next Perfect Storm" *The CPA Journal*: July 2013.
54. Franklin, M. (2012) "Take Me Home: Why US Companies are Keeping Profits Offshore" *TAXPro Journal*: Fall 2012.
55. Franklin, M. (2011) "The Catch: One Baseball Fans Voyage from Joy to Dismay" *NATP TAXPro Journal*, Fall 2011.
56. Franklin, M., Brent, W. (2007) "Z-Score to predict material weakness in internal control." *International Journal of Applied Management and Technology*, November 2007.

## **Books**

### ***Textbooks***

1. Franklin, M., Richardson, L., (2023) “*Pearson 2024 Federal Taxation: Individuals*” Textbook. Senior Editor/Author. Pearson.
2. Richardson, L., Franklin, M., (2023) “*Pearson 2024 Federal Taxation: Corporations, Estates and Trusts*” Textbook. Senior Editor/Author. Pearson.
3. Anderson, Rupert, Hulse and Franklin, M. (2022) “*Pearson 2023 Federal Taxation: Individuals*” Textbook. Senior Editor/Author. Pearson.
4. Franklin, M., Graybeal, P., & Cooper, D. (2019). *Principles of Accounting: Financial Accounting*. OpenStax, Rice University.

### ***Other Resources***

1. Franklin, M. (2023) “Pearson 2024 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”
2. Franklin, M. (2022) “Pearson 2023 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”
3. Franklin, M. (2021) “Pearson 2022 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”
4. Franklin, M. (2020) “Pearson 2021 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”
5. Franklin, M. (2019) “Pearson 2020 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”
6. Franklin, M. (2018) “Pearson 2019 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”
7. Franklin, M. (2017) “Pearson 2017 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”
8. Franklin, M. (2016) “Prentice Hall 2016 Federal Taxation: Instructors Manual: corporations, partnerships, estates and trusts.”

## Peer-Reviewed Presentations

1. Franklin, M., Myers, J.K., (2022) “*The Accounting Case Series: A Training Module for Future Faculty Leaders.*” American Accounting Association Northeast Region Meeting. October 2022.
2. Oztanriseven, F, Grabowski, M and Franklin, M (2022, February 16). “*Incentive for Investment Hurting Growth? – An Analysis on Section 179 Expensing and The Impact on Job Growth from Related Capital Investment.*” Southeast Decision Sciences Institute. Jacksonville, FL.
3. Franklin, M., Myers, J.K, and Lepak, G,M, (2020, February, 28). *The Impact of Introductory Courses and Educators on Choice of College Major.* American Society of Business and Behavioral Sciences. Paper presented at ASBSS National Meeting: Las Vegas, NV.
4. Franklin, M., Myers, J.K, and Lepak, G,M, (2020, March, 1). *Best Practices in Writing the AACSB CIR Report: Past Processes and a Look to the Future With New Standards.* American Society of Business and Behavioral Sciences. Paper presented at ASBSS National Meeting: Las Vegas, NV.
5. Franklin, M., Myers, J.K., (2019) “*The AACSB Accreditation Visit: Responsibilities of the Leadership Team.*” American Accounting Association Annual Meeting. San Francisco, CA. August 2019.
6. Franklin, M. (2019, March, 10). *Teaching Partnerships and S-Corporations to Taxation Students.* American Society of Business and Behavioral Sciences. Paper presented at ASBSS National Meeting: Las Vegas, NV.
7. Franklin, M., Myers, J.K, and Lepak, G,M, (2019, March, 10). *Writing the AACSB CIR Report: Advice for Program Leaders.* American Society of Business and Behavioral Sciences. Paper presented at ASBSS National Meeting: Las Vegas, NV.
8. Franklin, M., Morrow M. (2018) “*Using Free Tax Preparation to Enhance Student Skills.*” American Accounting Association Northeast Region Meeting. Greenwich, CT. October 2018.
9. Franklin, M., (2018) “*Engagement, Innovation and Impact Across the Accounting Curriculum.*” American Accounting Association Annual Meeting. National Harbor, Maryland. August 2018.
10. Franklin, M., (2018) “*Effective use of Advisory Boards to Enhance the Accounting Curriculum.*” American Accounting Association Annual Meeting. National Harbor, Maryland. August 2018.

11. Franklin, M., Myers, J.K., Johnson, P.A., (2018) “*The First Intermediate Accounting Class: Ensuring Long Term Success in Class and on the CPA Exam.*” American Accounting Association Annual Meeting. National Harbor, Maryland. August 2018.
12. Franklin, M., Morrow, M. (2018, February 15) The Tax Research Case with a Twist *American Taxation Association Mid-Year Meeting*. Teaching and Learning Track, New Orleans, LA.
13. Franklin, M., Morrow, M. (2017, October 20) Budgeting for Now and Saving for the Future: Which Job is the Best Choice? *American Accounting Association Northeast Region Meeting*. Teaching and Learning Track, Providence, RI.
14. Franklin, M. (2017, March, 24). Integration of Ethics into the Introductory Accounting Course Through Active Learning. *American Society of Business and Behavioral Sciences*. Paper presented at ASBSS National Meeting: Accounting Education Track, Las Vegas, NV.
15. Franklin, M., Myers, J., Lepak. (2017, March, 24). An Examination of Age and Gender on CPA Examination Pass Rates. *American Society of Business and Behavioral Sciences*. Paper presented at ASBSS National Meeting: Accounting Education Track, Las Vegas, NV.
16. Franklin, M., Myers, J., Lepak, G., Graham., J (2017, March, 24). CPA Exam Pass Rates: The Impact of Gender and Cognitive Information Processing Models. *American Society of Business and Behavioral Sciences*. Paper presented at ASBSS National Meeting: Accounting Education Track, Las Vegas, NV.
17. Franklin, M., Morrow, M. (2017) “Tax Planning Strategy: The Maximum Refund Guarantee, is this the best tax planning? A Teaching Note” American Taxation Association Curriculum Conference. February 2017.
18. Franklin, M., Myers, J.K. (2016) “*The New CPA Exam and the Non-Traditional Student.*” American Accounting Association Annual Meeting: Conference on Teaching and Learning. New York, New York. August 2016.
19. Franklin, M., Myers, J.K. (2016) “*New Faculty Tips to Write an Effective Syllabus.*” American Accounting Association Annual Meeting: Conference on Teaching and Learning. New York, New York. August 2016.

20. Franklin, M. (2016) "*Integration of Research into Undergraduate Tax Classes.*" American Accounting Association Annual Meeting: Conference on Teaching and Learning. New York, New York. August 2016.
21. Franklin, M. (2016) "*Teaching Accounting with Compact Cases.*" American Accounting Association Annual Meeting. New York, New York. August 2016.
22. Franklin, M. (2016) "*Intermediate Accounting: Engaging Students Beyond the Textbook.*" American Accounting Association Annual Meeting. New York, New York. August 2016.
23. Franklin, M., & Myers, J. (2016, February, 19). Enhancing CPA Exam Pass Rates for the Non-Traditional Learner. *American Society of Business and Behavioral Sciences*. Paper presented at ASBSS National Meeting: Accounting Education Track, Las Vegas, NV.
24. Franklin, M., & Myers, J. (2016, February, 19). A History of Notable Transfer Pricing Court Rulings. *American Society of Business and Behavioral Sciences*. Paper presented at ASBSS National Meeting: Accounting History Track, Las Vegas, NV.
25. Franklin, M. (2015) "*A Voice of Experience to Using Online Technology in a Flipped Classroom.*" American Accounting Association Northeast Region Meeting. Providence, RI. October 2015.
26. Franklin, M. (2015) "*A Best Teaching Practice to Prepare Students to Pass the CPA Exam.*" American Accounting Association Northeast Region Meeting. Providence, RI. October 2015.
27. Franklin, M. (2015) "*Best Practice to Flip the Classroom in Introductory Accounting.*" American Accounting Association Annual Meeting. Chicago, IL. August 2015.
28. Franklin, M. (2015) "*Best Practice to Integrate Excel into the Introductory Accounting Course.*" American Accounting Association Annual Meeting. Chicago, IL. August 2015.
29. Franklin, M. (2015) "*Steps to Becoming a Winner as an Online Instructor.*" Conference on Teaching and Learning at the American Accounting Association Annual Meeting. Chicago, IL. August 2015.
30. Franklin, M. (2015) "*Integration of Ethics into the Introductory Accounting Class.*" Conference on Teaching and Learning at the American Accounting Association Annual Meeting. Chicago, IL. August 2015.



31. Franklin, M. (2015) *Flipping the Tax Classroom to Engage Students and Increase Interest in Tax as a Profession*. presented at the American Taxation Association Mid-Year Conference/Journal of Accounting and Taxation Conference. Washington D.C. February 2015.
32. Franklin, M. (2014) “*Flipping the Classroom for the Introductory Accounting Class?*” Conference on Teaching and Learning: American Accounting Association Annual Meeting. Atlanta, GA. August 2014.
33. Franklin, M. (2014) “*The Evolving Demographic of the Traditional Classroom?*” Conference on Teaching and Learning: American Accounting Association Annual Meeting. Atlanta, GA. August 2014.
34. Franklin, M. (2014) “*Strategies to Engage Students in the Online Classroom.*” American Accounting Association Northeast Region Meeting. Albany, NY. October 2014.
35. Franklin, M. (2013) “*What Separates a Good Online Class from a Great Online Class?*” Conference on Teaching and Learning: American Accounting Association Annual Meeting. Anaheim, CA. August 3, 2013.
36. Franklin, M. (2013) “*Adding Value to a Discussion Board; The Backbone of an Online Accounting Course?*” Conference on Teaching and Learning: American Accounting Association Annual Meeting. Anaheim, CA. August 3, 2013.
37. Franklin, M (2012, September). *Accounting as a Career: Perceptions and Guidance*. Presented at Whitman School of Management, Syracuse University. Career Planning Workshop.
38. Franklin, M (2012, July). *The CPA Exam, getting a Jump and How to be on the Passing End of the Distribution*. Presented at the New York State Society of Certified Public Accountants Young CPA’s Annual Meeting, Verona, New York.
39. Franklin, M (2012, May). *IFRS: What do Introduction to Financial Accounting Students Need to Know*. Presented at Syracuse University Project Advance Instructors Seminar, New York, New York.
40. Franklin, M (2012, March). *Starting them Young: The Impact of Business Classes Within High Schools on Society and the Economy* Presented at Business Teachers Association of New York Regional Meeting, Syracuse, New York.

41. Franklin, M. (2011, October). *Improving the Teaching Impact with Technology in the Classroom* Presented at Massachusetts Association of Accounting Professors Regional Meeting, Framingham, Massachusetts.
42. Franklin, M. (2011, October). *Impact of Business Teachers and Influence of College Major* Presented at Business Teachers Association of New York Annual Meeting, Albany, New York.
43. Franklin, M. Shulka, R. Yildrum, Y, Diz, F., Schiano, A. (2009, October). *Application of Derivatives within a Financial Portfolio* Presented at Financial Planning Association/Whitman School of Management Conference, Syracuse, New York
44. Franklin, M. (2009, December). *Financial Planning Issues within Tax Consulting* Presented at Syracuse University Tax Institute, Syracuse, New York
45. Franklin, M. (2009, October). *Benefits of Offering College level Business Courses Within the High School* Presented at Business Teachers of New York State 2009 Annual Conference, Rochester, New York.
46. Franklin, M. (2009, October). *Using the Credit Score to Your Advantage* Presented at Syracuse University Whitman School of Management Alumni Lecture, Syracuse, New York.

## **Other**

1. Franklin, M., (2023) "Overview of Taxation in the United States, and it's impact on Individuals and Businesses." Invited Guest Lecture. *Indian Institute of Management-Indore, India*. December, 2023.
2. Franklin, M., (2023) "Syracuse University Veterans EBV "Genius"." *Live Session: Syracuse University*. July 2023.
3. Franklin, M., (2023) "Self Employment Tax Strategies." *Webinar: Lorman Education*. June 2023.
4. Franklin, M., (2023) "Entity Taxation: A US Perspective." *Webinar: Miles Education (India)*. March 2023.
5. Franklin, M., (2022) "Syracuse University Veterans EBV "Genius"." *Live Session: Syracuse University*. July 2022.
6. Franklin, M., (2022) "COVID and Tax Planning: Tax Tips." *Webinar: Whitman Talks Business*. Syracuse University Whitman School of Management. March 2022.

7. Franklin, M., (2022) "Individual Taxation Planning Tips." *Webinar: LGA CPA*. Boston, MA. February 2022.
8. Franklin, M., (2018) "Becoming A CPA: How to Obtain 150 Credit Hours and Stand Out from the Competition." *New Jersey CPA*. January/February 2018.
9. Franklin, M., (2017) "The CPA Exam: Getting It Scheduled." *New Jersey CPA*. July 2017.
10. Franklin, M., (2016) "Executive Compensation in a Closely Held Business: Make Sure It's Not Too Low or Too High." *New Jersey CPA*. December 2016.
11. Franklin, M., Morrow, M., Gagnon., T (2016) "Potential Pitfalls of IRA's: What you Don't Know Can Hurt Your Clients" *SUMnews: Massachusetts Society of CPA Journal*. July 2016.
12. Franklin, M. (2015) "Taxing thoughts: From athlete to employee" *Sumnews: Massachusetts Society of Certified Public Accountants Journal*: Winter I 2015.
13. Franklin, M. (2014) "Whole Life Insurance versus Municipal Bonds in the Investment Portfolio" *New Jersey CPA Journal*.
14. Franklin, M. (2013) "Financial Bubbles: Causes and Solutions" *New Jersey CPA Journal*: September 2013.
15. Franklin, M. (2013) "Mentoring Programs and Benefits to Schools and the Firm" *Sumnews: Massachusetts Society of Certified Public Accountants Journal*: July 2013.

### **Unpublished Work in Process**

1. Franklin M. "Teaching Analytics in Tax by Example (working title)." Initial development stages.
2. Franklin M., (with M. Esdale) "Tax Consideration and Legal Challenges to Forgiveness of Debt" (working title). In the development process to be submitted at a later date to a source TBD.
3. Franklin M (With M. Esdale). "The Medical Expense Deduction: The Missing Drugs that Can't be deducted" In the development phases. To be submitted in 2023 or 2024 source *TaxNotes* or *Journal of Taxation*

4. Franklin M., (with Albring S., Reddic W.) “Great Northern Savings Bank: A case of Diversity, Equity and Inclusion”. Evaluation and efficacy collection phase. Under review at *Business Case Journal*.
5. Franklin M (With Albring, S. and Reddic W.), “Diversity within the accounting profession: What alumni and the profession has to say.” Early development stages. Target submission to *Issues in Accounting Education*, 2024. This paper has received a teaching innovation grant from the Syracuse University Whitman School of Management.

### **Media Contributions**

1. “2024 Best Online Checking Account Options” wallethub.com, March 2024.
2. “Corporate Tax Rate Report” wallethub.com, November 2023.
3. “Considerations for Balance Transfer Credit Cards” Lendingtree.com June 2023.
4. “Debt Consolidation Loan Considerations” wallethub.com June 2023.
5. “NIL Madness: Should College Sports Revenue Be Tax Exempt?” Forbes April 2023
6. “Red States Put Tax Money to Better Use than Blue States: Study.” Aired on Fox News, MSN News and multiple other national news outlets. March 23, 2023.
7. “How to File Taxes When You are Self-Employed” USNews. January 2023.
8. “Secured Credit Cards: Tips from an expert” wallethub.com. June 2022.
9. “Balance Transfer Credit Cards: Tips from an expert” wallethub.com. September 2021.
10. “Tax Tips for the Home Office” WSYR TV. Syracuse, New York. January 2021.
11. IBM.TV. Guest Contributor “Economics Monday.” October 2020
12. “Tips for Getting that First Credit Card” wallethub.com. September 2019
13. “Credit Cards for Fair Credit” wallethub.com. October 2018.
14. “Vantage Score vs. FICO Score: Which is Better and Why?” wallethub.com. April 2018.
15. “Help First Generation College Students Succeed: Mentor Students Who May Need Added Support” Published at aicpa.org January 2017.

16. Was cited in wallethub.com. Online media article that discusses what consumers should know about their credit score. September 2017.
17. *Supreme Court Refuses to Consider Online Sales Tax Law Appeal*. YNN, December 2, 2013.
18. *Tis the Season for Taxes*. Medill Money Mavens, April 4, 2011.
19. *Money Lessons for Kids*. msn.com, March 4, 2011.
20. *How to Avoid Financial Fraud*. Reuters.com, December 23, 2011.
21. *Minority Investors Offer Huge Potential for Wall Street*. CNBC.com, December 6, 2010.
22. *Additional Reporting Requirements as a Result of Healthcare Legislation*. CFOZone.com, June 2010.
23. *Y: A Generation of Opportunity*. Article is a 'White Paper' document published and distributed to credit unions and their respective members on a national level. December 2009.
24. *Smart Money*, article *Seven ways to empty a flexible spending account now*. December 22, 2009.
25. *Star-Telegram* (Dallas, Fort Worth, TX), article *Changes in credit card rules cause pain and gain*. October 7, 2009.
26. *Pittsburgh Post-Gazette* article *Reductions in credit card limits Impacts ability to Borrow*. September 18, 2009. This article was syndicated and re printed in numerous national newspapers since initial publication.
27. Syracuse Post Standard *Cazenovia-based brokerage unfazed launching a fund in rocky times*. April 26, 2009.
28. Associated Press *Retirees can reap some tax savings* published in periodicals including *Modesto Bee*, MSNBC.com, the *Cleveland Plain Dealer*, *Forbes*, the *Oregonian*, the *El Paso Times*, the *Arizona Daily Star*, and other national news outlets throughout March 2009.
29. Associated Press citation of 2009 financial resolutions published nationally in newspapers such as *Denver Post*, *New Jersey Star-Ledger*, and "*Nine Financial Resolutions for 2009*". January 2, 2009.
30. Syracuse Post Standard *Don't worry too much about Financial Fallout Experts Say* September 16, 2008.

31. Pittsburgh Post-Gazette *Bankruptcy filings on rise among older Americans* July 1, 2008.
32. Syracuse Post-Standard, Syracuse, New York. *C-NS to offer second college accounting course.* January 17, 2008.
33. Syracuse Post-Standard, Syracuse, New York. *Happily, ever after: Many people overlook the importance of life insurance in their families financial planning.* September 24, 2007.
34. WAMC Radio, Albany, New York. Interview for story on retail business and their rights to New York Empire Zone benefits, August 23, 2007.
35. Utica Observer Dispatch, should retail stores get Empire Zone Benefits? August 23, 2007.
36. Syracuse Post Standard, GAO pushes working longer. August 2, 2007.
37. Consumer Digest Magazine *Should You Add Computer Security to your Securities?* February 2007.
38. Norton Bankruptcy Law Advisor *Credit Abuse Resistance Education Program Making a Difference in Young Lives before Disaster Strikes.* February 2007.
39. WSPX TV, Syracuse New York. Appearance on weekly talk show 'I' on Central New York to discuss the importance of financial planning for college and the use of 529 Plans in the planning process. Show was a thirty-minute Q&A session. October 1, 2006.
40. Consumer Digest Magazine *Generation Y Gets Ready to Invest.* April 2006.
41. WCNY TV 24, Syracuse New York PBS Affiliate. Live appearance on daily talk show *Hour CNY* to discuss the importance of retirement planning for 'Generation Y.' March 3, 2006. Show was a fifteen-minute live Q&A session.
42. WTVH 5, Syracuse New York CBS Affiliate. *Destiny USA and Its Impact on the CNY Economy.* January 11, 2006.
43. WAER FM 88.3 (NPR Radio), Syracuse New York. *Destiny USA and its Impact on the CNY Economy.* January 2006.

### **Other Academic Contributions and Recognition**

1. Issues in Accounting Education- Steering Committee (2024-2027)
2. Outside tenure/promotion portfolio reviewer- Queens College School of Business

3. Invited Guest Lecturer- Indian Institute of Management- Indore. This is one of the leading business schools in India.
4. American Accounting Education- Education Committee Member (2023-2024).
5. American Accounting Association- Cook Prize Nomination Committee (2023-2024).
6. American Taxation Association- Chair, Deloitte Teaching Innovation Award Committee (2023-2024).
7. American Taxation Association- Teaching Conference Committee Member, and past chair. (2024)
8. University of Liverpool (UK)- Invited External Dissertation Examiner (2023).
9. American Accounting Association- Innovation in Accounting Education Awards Committee (2022-2023)
10. American Taxation Association- Teaching Conference Chair (2023).
11. Accounting Educators' Journal- Associate Editor (2020- present).
12. Issues in Accounting Education- Editorial Board (2019-present).
13. Journal of Global Business Insights- Editorial Board (2019- present).
14. American Taxation Association- Teaching Conference Co-Chair (2022).
15. American Accounting Association Northeast Region- Past President (2022-2023)
16. American Accounting Association Northeast Region- President (2021-2022)
17. American Accounting Association Northeast Region- President-Elect (2020-2021)
18. Reviewer: Cogent Economics and Finance (2021-2022)
19. Contributor: Pearson Intermediate Accounting *Third Edition* (2020)
20. Massachusetts Society of Certified Public Accountants: Continuing Professional Education Instructor (2016- present).
21. American Taxation Association, Chair- Regional Programs Committee (2019, 2020, 2021)
22. American Taxation Association, Teaching Conference Committee (2018, 2019, 2020, 2021)

23. American Accounting Association Northeast Region: Paper Chair- (2019).
24. Reviewer, Journal of Management Development (2019)
25. Reviewer, Intermediate Accounting- Cambridge Business Press (2018)
26. The Accounting Educators Journal- invited reviewer (2016, 2017, 2018, 2019).
27. American Accounting Association Northeast Region: Assistant Paper Chair- (2018).
28. American Taxation Association- Conference Session Chair, American Accounting Association 2018 Annual Meeting.
29. Journal of International Education in Business- Reviewer (2018, 2019).
30. Journal of International & Interdisciplinary Business Research- Reviewer (2018).
31. Anderson, K., Pope, T., Rupert, T. (2018). *Prentice Halls Federal Taxation: Individuals 2019 Edition*. Content Reviewer.
32. American Accounting Association Annual Meeting Taxation Section: Reviewer (2018, 2019, 2020).
33. American Taxation Association Annual Meeting: Reviewer (2018, 2019, 2020).
34. American Accounting Association Northeast Region: Invited Discussant- (2017).
35. Cognet Journal of Economics and Finance: Reviewer- 2017.
36. Invited submission for the following academic peer reviewed journals and presentations, both academic and professional:
  - Journal of Higher Education Theory and Practice
  - The Tax Adviser
  - Accounting Instructors Report: A Journal for Accounting Educators
  - Presentation: American Accounting Association NE Region Meeting (3 invitations)
  - Content Advisory Board: New Jersey Society of Certified Public Accountants
  - Business Teachers Association of New York
37. International Academy of Business and Public Administration Disciplines- Reviewer (2017).
38. American Accounting Association Northeast Region Steering Committee- Invited (2017-).



39. New York State Society of Certified Public Accountants: Syracuse Chapter Board of Directors (2015-2019).
  40. American Accounting Association 2016 Annual Meeting. Invited Discussant.
  41. American Society of Business and Behavioral Sciences: Track Chair for Accounting Ethics Track: National Conference (2017- present). Invited.
  42. American Accounting Association 2016 Northeast Region Meeting- Planning Session Task Force Member/Volunteer. Invited.
  43. Attendee: AACSB Department Chairs Conference (2016).
  44. Anderson, K., Pope, T., Rupert, T. (2017). *Prentice Halls Federal Taxation: Individuals 2017 Edition*. Content Reviewer.
  45. American Accounting Association: Academic Reviewer of manuscripts for 2016 International Annual Meeting. Invited
  46. Journal of International and Interdisciplinary Business Research, Vol 3: Editorial Review Board. Invited
  47. Spiceland, Sepe, Nelson and Thomas (2016) *Intermediate Accounting* 8<sup>th</sup> Edition. Textbook content reviewer.
  48. American Accounting Association: ATA Member of Technology Committee (2015).
  49. American Accounting Association: Academic Reviewer of manuscripts for 2015 Northeast Region Meeting.
  50. Gordon, Raedy and Sannella (2015) *Intermediate Accounting*: Textbook and Supplement Content Reviewer.
  51. Horngren, Datar and Rajan (2015) *Cost Accounting: A Managerial Emphasis- Testbank*. Content Reviewer.
  52. Anderson, K., Pope, T., Rupert, T. (2015). *Prentice Halls Federal Taxation: Corporations 29<sup>th</sup> Edition*. Content Reviewer
  53. Wild, J. (2013) *Financial Accounting Fundamentals* 3<sup>rd</sup> Edition. Content Reviewer
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## **EDUCATION**

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*School of Management, Walden University, Minneapolis, Minnesota*

Ph.D. in Accounting (2007)

Dissertation title:

*Sarbanes Oxley Section 404: Can Material Weakness be Predicted and Modeled? An Examination of the ZETA Model in Prediction of Material Weakness*

- Defined as “research doctorate” per AACSB Faculty Sufficiency standards.

*Whitman School of Management, Syracuse University, Syracuse, New York*

Master of Science in Accounting (2000) (3.6/4.0 GPA)

Bachelor of Science in Accounting (1999) (3.864/4.0 GPA)