

## **TEMPLATE**

### **FACULTY DATA SHEET**

**THOMAS A. GAVIN**

Professor of Accounting - Full-Time

Joseph Decosimo Professor of Accounting

Department of Accounting

College of Business

University of Tennessee at Chattanooga

Chattanooga, TN 37403

Length of Service: 1972-present

(423) 425.4056

#### **EDUCATION**

D.B.A., 1982, University of Tennessee

Major: Accounting

Minor: Behavioral

Dissertation: The Consideration of Financial Accounting and Internal Control Issues by Boards of Trustees of Voluntary Short-Term General Hospitals: An Empirical Investigation

M.B.A., 1968, University of Missouri

Major: Personnel Management

B.S., 1966, Seton Hall University

Major: Accounting

#### **PROFESSIONAL EXPERIENCE**

University of Tennessee: Length of Service: 1972-present

Director of Education and Consultant,  
Joseph Decosimo and Company, CPA's  
Chattanooga, Tennessee  
Length of Relationship: 1983-present

Certified Public Accountant (CPA): License to practice in Tennessee: Status- Active,  
Expiration Date: 12/31/08

#### **TEACHING**

Financial Accounting:

Principles of Accounting

Intermediate Accounting  
Financial Statement Analysis  
Master of Accountancy: Financial Accounting Theory and Practice  
EMBA: Financial Accounting

## INTELLECTUAL CONTRIBUTIONS/RESEARCH

### Article

“Financial Statement Effects of Accounting for Options (SFAS) 123(R),” *Commercial Lending Review*, Thomas A. Gavin, (July – August 2007, pp. 46-53), Contribution to practice.

“Whistleblowing on Health, Welfare, and Safety: the UK Experience,” *The Journal for the Royal Society for the Promotion of Health*, (Vol. 125, No. 1, January 2005), G. Vinten, T. Gavin, Contribution to practice.

“Job Satisfaction in the Workplace and its Implications,” *Credit Control – Incorporating Asset and Risk Review*, (Vol. 26, No. 7, 2005), T. Gavin , G. Vinten, Contribution to practice.

“FASB Statement No.150 Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity, (May 2003),” *Oil, Gas & Energy Quarterly*, (Vol.53, No.3, January 2005, pp. 603 - 630), T. Gavin, Contribution to practice.

“Earnings Management: Lesson from Freddie Mac,” *Commercial Lending Review*, (January 2004, pp.30-37), J. Garrett, T. Gavin, Contribution to practice.

"Improving the Financial Reporting Process," *Commercial Lending Review*, (September 2003, pp. 10-30), T. Gavin, Contribution to practice.

“Revisiting the Traditional Annuity Transaction,” *TAXES – The Tax Magazine*, (August 2003, pp. 27-33), W. P. Elliott, T. Gavin, Contribution to practice.

“Exit and Disposal Activities: An Examination of Financial Accounting Standard 146,” *Oil, Gas & Energy Quarterly*, (June 2003, pp. 679-698), T. Gavin, Contribution to practice.

“Integrated Estate Planning Trusts: Domestic And Foreign Alternatives,” *Tax Notes International*, (May 12, 2003, pp. 19-27), W. P. Elliott, T. Gavin, Contribution to practice.

“Captive Insurance Arrangements: An Opportunity for Small and Medium-Size Businesses?” *Tax Notes International*, (April 14, 2003, pp. 153-164), W. P. Elliott, T. Gavin, Contribution to practice.

“Implementation of SFAS No. 144: Accounting for the Impairment or Disposal of Long-Lived Assets,” *Commercial Lending Review*, (January 2003, pp. 23–33), T. Gavin, Contribution to practice.

### Other

## PROFESSIONAL DEVELOPMENT

Continuing Professional Education Courses: Prior 5 years (2003 – July 2008). **Tennessee State Board license is current and active and AICPA SEC Practice Section CPE hours have been earned.** Total education hours required to have a license renewed is 120. Each renewal period I materially exceed this amount of hours.

The courses taken have assisted me in my teaching, research, and service activities

<u>Course</u>	<u>Date</u>	<u>Location</u>	<u>Hours</u>
TSCPA – UBS: Alternative Investments	3/13/08	Chattanooga, TN	1
TSCPA – P. Murphy, W. Nelson: M&A, Financing	5/8/08	Chattanooga, TN	1
2008 Decosimo Annual A&A Seminar	5/14/08	Nashville, TN	4
2008 Decosimo Annual A&A Seminar	5/19/08	Chattanooga, TN	8
ASWA – Dr. Susan M. Phillips: FASB Fdn.	5/27/08	Chattanooga, TN	1
TSCPA – K. Dillenger: FIN 48 Uncertain Tax Pos.	6/12/08	Chattanooga, TN	4
TSCPA – Professional Ethics	7/10/08	Chattanooga, TN	4
TSCPA Convention	7/16-8/08	Nashville, TN	15
TSCPA – Mark Mendenhall: Leadership	2/8/07	Chattanooga, TN	1
TSCPA – M & A	3/8/07	Chattanooga, TN	1
TSCPA – State President: L. Wright	4/12/07	Chattanooga, TN	1
TSCPA – Robert Smith: Govn't Acct.	5/10/07	Chattanooga, TN	1
2007 Decosimo Annual A&A Seminar	6/13/07	Chattanooga, TN	8
TSCPA – Merrill Lynch: Annuities	6/14/07	Chattanooga, TN	1
TSCPA – TN Sec. of State	7/12/07	Chattanooga, TN	1
Amer. Acct. Assoc. - Annual Meeting	8/4-7/07	Chicago, IL	23
TSCPA – John Fernandes: AACSB	8/9/07	Chattanooga, TN	1
TSCPA – Lynford Graham: Audit Std. Board	9/13/07	Chattanooga, TN	1
TSCPA – Katherine Schipper: FASB Update	10/11/07	Chattanooga, TN	4
UTC – Katherine Schipper: FASB Update	10/11/07	Chattanooga, TN	1
TSCPA – D. Warren: Professional Ethics	11/8/07	Chattanooga, TN	2
TSCPA – J. Houston: Tax Update	12/13/07	Chattanooga, TN	1
Professional Designations	2/9/06	Chattanooga, TN	1
ASWA FAS 150 & 123R Pt. 1: Instructor	2/28/06	Chattanooga, TN	1
ASWA FAS 150 & 123R Pt. 2: Instructor	3/28/06	Chattanooga, TN	1
Audits of Employee Benefits Plans	4/26/06	Chattanooga, TN	3
Cons Partnerships in Privately Held Entities	5/8/06	Chattanooga, TN	1
2006 Decosimo Annual A&A Seminar	5/24/06	Chattanooga, TN	8
Advanced Risk-Based Audit Approach	5/25/06	Chattanooga, TN	8
Amer. Acct. Assoc. - Annual Meeting	8/6/06	Washington, DC	10
Amer. Acct. Assoc. - Annual Meeting	8/7/06	Washington, DC	10
Understand New Auditing Standards	10/23/06	Chattanooga, TN	8

<u>Course</u>	<u>Date</u>	<u>Location</u>	<u>Hours</u>
Joint Assurance and Tax Meeting	10/25/06	Chattanooga, TN	7
TSCPA Litigation & Ethical Issues	11/17/06	Chattanooga, TN	4
Decosimo Annual Tax Lecture	12/12/06	Chattanooga, TN	8
SEC Institute Reporting Conference	12/18/06	New York, NY	16.5
SEC Institute Executive Compensation Conference	12/20/06	New York, NY	10
Computing Tools	1/5/05	Chattanooga, TN	4
Investment Partnership	1/7/05	Chattanooga, TN	4
Talk is Not Cheap	1/13/05	Chattanooga, TN	1
2005 Decosimo Annual A&A Seminar	5/16/05	Chattanooga, TN	8
Shams, Scams and Counterfeits	6/9/05	Chattanooga, TN	1
2005 AICPA Nat'l Adv. Accounting & Auditing	7/20/05	New York, NY	4.5
2005 AICPA Nat'l Adv. Accounting & Auditing	7/21/05	New York, NY	17.6
A&A Video - F/S Analysis & What I	7/25/05	Chattanooga, TN	1
Feb. A&A Pt. 2	8/1/05	Chattanooga, TN	1
Amer. Acct. Assoc. Annual Meeting	8/7/05	San Francisco, CA	21
A&A Video - Recent Auditing Standards	8/15/05	Chattanooga, TN	1
A&A Video - Detect. Financial Fraud	8/29/05	Chattanooga, TN	1
Decosimo SFAS 123R Instructor	9/12/05	Chattanooga, TN	1
2005 Decosimo Annual A&A Seminar	10/26/05	Chattanooga, TN	8
2005 Decosimo Annual Tax Lecture	12/6/05	Chattanooga, TN	8
Recent Accounting & Auditing Standards	1/17/04	Chattanooga, TN	1.5
An Economy on Steroids: US Economy	4/8/04	Chattanooga, TN	1
GASB 34	5/13/04	Chattanooga, TN	1
2004 Decosimo Annual A&A Seminar	6/7/04	Chattanooga, TN	8
Mid-Year Tax Department Review	7/20/04	Chattanooga, TN	1
A&A Video Update 3/04 Pt 1	8/16/04	Chattanooga, TN	1
A&A Video Update 3/04 Pt 2	8/23/04	Chattanooga, TN	1
A&A Video Update 5/04 Pt 1	8/30/04	Chattanooga, TN	1
A&A Video Update 6/04	9/15/04	Chattanooga, TN	1
Audit Department Update	9/29/04	Chattanooga, TN	1
A&A Video Update 6/04 Pt 1	10/4/04	Chattanooga, TN	1
Decosimo Cash Flow Statement: Instructor	10/8/04	Chattanooga, TN	8
2004 Decosimo Annual Tax Seminar	11/16/04	Chattanooga, TN	8
Decosimo FIN 46(R): Instructor	11/18/04	Chattanooga, TN	7
2003 Decosimo Annual Tax Lecture	12/4/03	Chattanooga, TN	8
IIA Student Night	11/4/03	Chattanooga, TN	1
Standards Update	10/29/03	Chattanooga, TN	12
Sarbanes-Oxley Act	9/8/03	Chattanooga, TN	6
Professional Liability	8/14/03	Chattanooga, TN	1
Decosimo A&A Update Seminar	5/19/03	Chattanooga, TN	8

<u>Course</u>	<u>Date</u>	<u>Location</u>	<u>Hours</u>
State of the Profession	5/8/03	Chattanooga, TN	1
Disaster Recovery and Business	3/11/03	Chattanooga, TN	3
SFAS 146: Exit / Disposal Activities	2/25/03	Chattanooga, TN	1
Idea Update	1/6/03	Chattanooga, TN	6

## **SERVICE**

### **Professional/Academic Presentations 2003 – July 2008**

TSCPA – Ethics Course (4hours of CPE). Done in Cleveland, Tennessee on December 5, 2007 with the Acting Executive Director of the Tennessee State Board of Accountancy. Evaluation scores on a five point scale: Knowledge 4.73, Presentation 4.60.

TSCPA – Ethics Course (4hours of CPE). Done in Chattanooga, Tennessee on with the Acting Executive Director of the Tennessee State Board of Accountancy. Evaluation scores on a five point scale: Knowledge 4.82, Presentation 4.71.

Association of Government Accountants – Ethics (1 hour of CPE). Program was presented on January, 2008

American Society of Woman Accountants – Ethics and FIN 48 *Accounting for Uncertainty in Income Taxes—an interpretation of FASB Statement No. 109* (1 hour of CPE). Done with Robert Wheat, Senior Tax Manager at Joseph Decosimo and Company on November 27, 2007. The PowerPoint presentation developed by me was used for presentations by Bob Wheat to three groups –

TSCPA Professional Ethics Course: “SFAS 123 (R) Share Based Compensation 1 and 2,” American Society of Woman Accountants, February and March, 2006, Contribution to practice.

“Professional Integrity: Fact and Perception,” Thomas A. Gavin and James Jackson, *IMA Atlanta Chapter*, January, 2004, Contribution to practice.

“FASB 146,” Thomas A. Gavin, American Society of Woman Accountants, March, 2003, Contribution to practice.

### **Academic / Profession Editorial Board:**

Serve on one journal editorial board: *Managerial Auditing Journal*

Review manuscripts for the national American Accounting Association meeting.

### **Community Service**

Boys Scouts of America (Cherokee Council): Audit Committee of the Board of Directors, 2005 – 2008.

Joseph Decosimo and Company, PLLC, Director of Education, 1982 – 2008.

UTC / TSCPA High School Symposium – Fall Semester, 2007 - Coordinated the first UTC / TSCPA High School Symposium. We had approximately 10 – 15 representatives from public and private high schools and approximately 10 representatives from the TSCPA and UTC. All who attended believed the event was beneficial to all who attended.

### **Professional Organizations:**

*American Institute of Certified Public Accountants*

State Level - Tennessee State Society of CPAs –

Member – Education Committee – 2002 – 2006.

Member – Professional Ethics Committee 2008 – 2011.

Member of Council- Tennessee State Society of CPAs 2003 - 2006

Local Level - Chattanooga Chapter of TSCPAs

President-Elect of TSCPA Chattanooga Chapter 2008-2009

Vice President of TSCPA Chattanooga Chapter 2007- 2008

Secretary of TSCPA Chattanooga Chapter 2007- 2008

Member – Board of Directors of the Chattanooga Chapter of TSCPA  
2002 - present.

UTC / TSCPA High School Symposium – Coordinated the first UTC /  
TSCPA High School Symposium. 2006 – 2007.

### **University Committees**

#### **University Level:**

Library Committee for UTC – Chair – 2006 – 2007, 1007 – 2008.

Faculty Research - 1984 through 1988, 1990-93, 1996-97, 99 - 05.

Faculty Research - Chairman 1985-87, 1992-95, 1997-99, 2000-05.

**School Level:**

Ethics and Professional Standards Committee (newly formed committee) – Chair  
2006 – 2007, 2007 - 2008.

Student Recognition Committee – Member 2005 – 2007.

Strategic Planning Committee – 1989-90, 2001-03.

Alumni Committee - Chairperson - 2001-03.

AACSB Accreditation Committees – 2000-07.

**Departmental Level:**

Promotion and Tenure Committee - 1983-08.

Promotion and Tenure Committee - Chairman 1987, 1988.

Library Acquisitions - 1985-03.

AACSB Accreditation Committees– 2000-07.

**PROFESSIONAL MEMBERSHIPS**

*American Accounting Association*  
*American Institute of Certified Public Accountants*  
*Institute of Management Accountants*

**HONORS AND AWARDS**

Institute of Management Accountants: “Certificate of Merit” for Publication, 2003.