

LUCAS A. SWIDER, CPA
AICPA Accounting Doctoral Scholar
John T. Steed School of Accounting | Price College of Business
University of Oklahoma | Norman, OK 73019
swider@ou.edu | lswider.com

EDUCATION & CERTIFICATION

University of Oklahoma

PhD Accounting, expected May 2024

University of Wisconsin-Milwaukee

MS Professional Accounting, 2016

BBA Accounting, 2015

Certified Public Accountant

Active, Wisconsin 26595-1

RESEARCH

Interests: Judgment and decision-making of accounting professionals and taxpayers in taxation, auditing, and financial reporting contexts

Dissertation

“CPAs vs. AI Tax Advisors: Evaluating Reliance Across Advisory Contexts”

- **Committee:** Andrew Cuccia (chair), Richard Price, Bradley Blaylock, Kevan Jensen, Matthew Jensen
- **Status:** Preparing for journal submission
- **Merit Award:** University of Oklahoma Bullard Dissertation Fellowship, \$15,000
- **Presentations:**
 - 2023 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium
 - University of Oklahoma

Working Papers

“Virtually Invisible: Mandatory Digital Asset Disclosure and Individual Tax Compliance” with Andrew Cuccia (University of Oklahoma)

- **Status:** Revising for journal submission
- **Presentations:**
 - 2022 Behavioral Tax Symposium, Washington D.C.
 - University of Oklahoma

“Melding Bright Lines with Professional Judgment: The Dilemma of the Deferred Tax Asset Valuation Allowance” with Andrew Cuccia (University of Oklahoma)

- **Status:** Recruiting professional participants
- **Presentations:**
 - 2023 Behavioral Tax Symposium, Washington D.C.

Projects in Progress

Title pending, with Diana Falsetta (University of Miami) and Jonathan Farrar (Wilfrid Laurier University)

- **Status:** Grant application phase – FINRA

“*Paying More Than a Fair Share: An Investigation of High Tax Firms*” with Bradley Blaylock (University of Oklahoma) and Mollie Mathis (Auburn University)

- **Status:** Data analysis

“*Intertemporal Decision-Making with Tax Information*” with Bradley Blaylock (University of Oklahoma), Dipankar Ghosh (University of Oklahoma), and Hunter Aku (University of Texas at San Antonio)

- **Status:** Instrument development phase

PROFESSIONAL EXPERIENCE

KPMG, LLP

- Senior Associate, Tax, 2016 – 2019 (promoted 2018)
- Tax Intern, 2015

Mohr CPAs

- Tax Intern, 2014

TEACHING EXPERIENCE

Primary interests: Taxation, Financial Accounting, Managerial Accounting, Data Analytics

University of Oklahoma

Instructor

- Income Tax Accounting I, Summer 2023 (qualitative evaluations)
 - **Outstanding PhD Teaching Award**
- Income Tax Accounting I, Fall 2022 (qualitative evaluations)
- Intermediate Accounting, Summer 2021 (**4.31/5**)

Teaching Assistant

- Special Topics in Taxation, Prof. David Greenwell, Spring 2023.
- Income Tax Accounting I, Prof. Andrew Cuccia, Fall 2020 – Spring 2021
- Financial Accounting, Prof. Wayne Thomas, Fall 2020 – Spring 2021
- Intermediate Accounting, Prof. Cindy Cuccia, Fall 2020 – Spring 2021

University of Wisconsin-Parkside

Instructor

- Intermediate Accounting, Spring 2020 (**4.5/5**)
- Financial Accounting, Spring 2020 (**4.31/5**)
- Managerial Accounting, Spring 2020 (**4.73/5**)
- Advanced Financial Accounting. Sec. 1, Fall 2019 (**4.7/5**)
- Advanced Financial Accounting. Sec. 2, Fall 2019 (**4.6/5**)
- Intermediate Accounting. Sec. 1, Fall 2019 (**5/5**)
- Intermediate Accounting. Sec. 2, Fall 2019 (**4.2/5**)

University of Wisconsin-Milwaukee

Instructor

- Introduction to Financial Accounting, Summer 2016 (4.78/5)

Teaching Assistant – Lectured Discussion Sections

- Intermediate Accounting, Prof. Paul Fischer, Spring 2016 (4.95/5)
- Intermediate Accounting, Prof. Paul Fischer, Fall 2015 (4.46/5)

- **Gold Star Teaching Awards**

HONORS & AWARDS

University of Oklahoma Dissertation Completion Fellowship, \$15,000, Spring 2024
Outstanding PhD Teaching Award, John T. Steed School of Accounting, Fall 2023
Accounting Doctoral Scholars Program Scholarship Recipient, 2020 Cohort
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow, 2023
Deloitte Foundation Doctoral Fellowship Award Nominee, Spring 2023
Robberson Research Grant for Experimental Research, University of Oklahoma, Fall 2022
Price College of Business Scholarship, University of Oklahoma, 2020 – Current
KPMG Business Tax Engine Milwaukee Office Champion, 2018 – 2019
Gold Star Teaching Award, University of Wisconsin-Milwaukee, Spring 2016
Gold Star Teaching Award, University of Wisconsin-Milwaukee, Fall 2015

CONFERENCE PARTICIPATION

Discussant, Accounting Behavior and Organizations Research Conference, 2023
Accounting Behavior and Organizations Doctoral Consortium, 2023
Presenter, AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, 2023
Presenter, Behavioral Tax Symposium, Washington D.C., 2023
Glen McLaughlin Research in Accounting and Ethics Conference, 2023
East Coast Behavioral Accounting Workshop Series, 2022
American Taxation Association Midyear Meeting, 2023
American Taxation Association Doctoral Consortium, 2023
Presenter, Behavioral Tax Symposium, Washington D.C., 2022
Accounting Behavior and Organizations Research Conference, 2021
Glen McLaughlin Research in Accounting and Ethics Conference, 2021
OSU PhD Alumni Research Conference, 2021

SERVICE

President, Steed School of Accounting PhD Student Organization, 2023
PhD Student Recruiting, University of Oklahoma, 2021-Present
Ad hoc reviewer, Behavioral Tax Symposium, 2023

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
American Accounting Association
American Taxation Association