

Biographical Information

Robert E. Duquette, CPA, MBA
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Educational history

- **M.B.A. (Accounting concentration, 1976) and a B.A. (Economics, 1975): University of Maine at Orono** , with Highest Distinction and High Honors; Phi Beta Kappa, Beta Gamma Sigma, and Phi Kappa Phi
- **Graduate of EY's Accelerated Tax Training National Tax Office Program in Washington DC: 1985 -1986** (highest ranked graduate), immersive and intensive 1000 hour formal classroom and tax research training program equivalent to Masters in Tax program

Full employment history

- **Lehigh University: Teaching Full Professor Fall 2022 to Present; and Professor of Practice** Fall 2016-Spring 2022; Lecturer Fall 2009 – Spring 2016
- **Kutztown University Full Time Instructor** Fall 2013- Spring 2016:
- **Ernst & Young LLP (EY) 1981—2009: Senior Partner and Practice Leader Philadelphia Area Transactions Tax Group:** 2002 until retirement in 2009: Responsible for the overall quality control of the advice, preparation and review of all significant tax opinions, the coordination of all client tax services, deal structuring, review of all deal related agreements, due diligence of target company tax history and disclosures, and the coordination with financial and legal due diligence teams. Advised on over 500 corporate transactions, both domestic and cross border, aggregating over \$50 billion in volume for publicly held and middle market companies.
- **Ernst & Young LLP (EY) Managing Tax Partner, Central Pennsylvania Office:** 1990 – 2002 (Consistent No. 1 Performance Ranking in East Region)

Publications and Other Scholarly Work

- **Author: "A Lot of Spending, Huge Debt: Something Has to Give";** Pennsylvania CPA Journal; Winter2024;
<https://mydigitalpublication.com/publication/?m=14667&i=809093&p=6&ver=html5>

- **Co-author: "A Roadmap to the New CPA Exam";** Pennsylvania CPA Journal; Summer 2023"; <https://www.picpa.org/keep-informed/pennsylvania-cpa-journal/journal-editions/summer-2023/article/2023/06/16/a-roadmap-to-the-new-cpa-exam>
- **Author: "The Inflation Reduction Act of 2022 and the Corporate Alternative Minimum Tax";** September 26, 2022; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2022/09/26/inflation-reduction-act-and-corporate-alternative-minimum-tax>
- **Co-author: "The New & Improved CPA Exam: A Look Inside the CPA Evolution Updates";** Pennsylvania CPA Journal; Winter 2022; <https://mydigitalpublication.com/publication/?m=14667&i=730019&p=22&ver=html5>
- **Author: "Get to Know the Family-Related Tax Provisions in the Coronavirus Relief Plan";** Mar. 23, 2021; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2021/03/23/family-related-tax-provisions-in-the-american-rescue-plan>
- **Presentation as Invited Speaker: "Tax Policy & the National Debt;"** 2020 PICPA Tax Conference; Jan. 15th, 2021
- **Author: "Election 2020: Comparing the Candidates' Tax and Economic Visions",** Sept. 29, 2020; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2020/09/29/comparing-2020-candidates-economic-visions>
- **Presenter: "COVID-19: CARES Act - Federal Tax Individual Benefits";** Lehigh University Kitchen Table Talks & Illuminate Blog; Apr. 27, 2020; <https://business.lehigh.edu/news/kitchen-table-talks>; <https://www.youtube.com/watch?v=tAcVUkNZJSk>;
- **Author: "Coronavirus Aid, Relief, and Economic Security Act: A Tax Impact Review";** Apr. 3rd, 2020; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2020/04/03/cares-act-and-tax-impact>
- **Author: "Tax Proposals of the Top-Tier 2020 Presidential Candidates";** Feb. 3rd, 2020 <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2020/02/03/tax-plans-of-the-2020-presidential-candidates>
- **Quoted in: "Air Products collects \$17 million tax rebate, one of many Fortune 500 companies that paid no corporate taxes";** The Morning Call, Feb. 3rd, 2020 <https://www.mcall.com/business/mc-biz-air-products-ppl-federal-taxes-20200203-Sofmte2g7veqdargost7shxgy4-story.html>

- **Author:** “[What You Need to Know Before You File Your 2019 Tax Return](https://medium.com/illuminate-the-lehigh-business-blog/what-you-need-to-know-to-file-your-2019-tax-returns-1a91b012e6b7)”; *Illuminate: The Lehigh University Business Blog*; Jan. 20, 2020; <https://medium.com/illuminate-the-lehigh-business-blog/what-you-need-to-know-to-file-your-2019-tax-returns-1a91b012e6b7>
- **Presentation as Invited Speaker:** “[Tax Reform - What it Promised vs Results to Date](#),” PICPA Tax Conference Berks County Chapter, Dec. 13th, 2019
- **Author:** “[Are Taxes Fairer or Simpler Under the TCJA?](https://www.accountingweb.com/tax/irs/are-taxes-fairer-or-simpler-under-the-tcja)” *Accounting Web*; Aug. 8, 2019 <https://www.accountingweb.com/tax/irs/are-taxes-fairer-or-simpler-under-the-tcja>
- **Author:** “[Tax Reform: Intent vs Results](#)” 5 part blog series; Pennsylvania Institute of CPAs; July 29th – Aug 2nd, 2019
- Update 12/15/2019: Federal Tax Reform: Intent vs Results Update December 2019; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/12/19/federal-tax-reform-results-so-far-121519update>
- Part 1: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/07/29/tax-reform-update-intent-vs-results>
- Part 2: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/07/30/tax-reform-update-lower-rates-small-businesses-multinationals>
- Part 3: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/07/31/tax-reform-update-increased-wages-capital-expensing-tax-code-permanence>
- Part 4: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/08/01/tax-reform-update-bringing-jobs-home-ending-inversions-repatriating-3trillion>
- Part 5: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/08/02/tax-reform-update-economic-growth-conclusion>
- Update 12/15/2019: Federal Tax Reform: Intent vs Results Update December 2019; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/12/19/federal-tax-reform-results-so-far-121519update>
- **Author:** “[Tax Considerations When Making a Choice of Entity in Pa](https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/03/22/tax-considerations-when-making-a-choice-of-entity-in-pa)”, Pennsylvania Institute of CPAs, Mar. 22, 2019; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/03/22/tax-considerations-when-making-a-choice-of-entity-in-pa>
- **Presentation as Invited Speaker:** “[Choice of Entity After Tax Reform](#)”; 2018 PICPA Tax Conference: Reading Chapter, Dec. 13th, 2018’ <https://www.picpa.org/courses/Course?id=33185>
- **Author:** “[2019 Federal Tax Guide for Businesses: What Business Owners Need to Know about Tax Reform](https://www.picpa.org/docs/site/belong_engagedoc/client-marketing-brochures/pdf/tax-reform-for-business-owners.pdf?sfvrsn=4637b291_4&pdf=BusinessTax)”, December, 2018, PICPA; https://www.picpa.org/docs/site/belong_engagedoc/client-marketing-brochures/pdf/tax-reform-for-business-owners.pdf?sfvrsn=4637b291_4&pdf=BusinessTax

- Author: **["Addressing Our National Debt: This Tax Reform is Not the Answer"](https://cbe.lehigh.edu/blog/posts/addressing-our-national-debt-tax-reform-not-answer)**; *Illuminate: The Lehigh University Business Blog Part 2 of 2*; November, 27, 2017; <https://cbe.lehigh.edu/blog/posts/addressing-our-national-debt-tax-reform-not-answer>
- Author: **["Why You Should Care About the National Debt"](https://cbe.lehigh.edu/blog/posts/why-you-should-care-about-national-debt)**; *Illuminate: The Lehigh University Business Blog Part 1 of 2*; November, 13, 2017; <https://cbe.lehigh.edu/blog/posts/why-you-should-care-about-national-debt>
- Author: **["Get Ready for the Tax Reform Debate!"](https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/11/01/get-ready-for-the-tax-reform-debate!)**; Published blog; Pennsylvania Institute of CPAs, November 1, 2017; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/11/01/get-ready-for-the-tax-reform-debate!>
- Author: **["Is Tax Reform Still Possible This Year?"](https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/07/12/is-tax-reform-still-possible-this-year)**; Published blog; Pennsylvania Institute of CPAs, July 12, 2017; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/07/12/is-tax-reform-still-possible-this-year>
- Author: **["Tax reform proposals: An effective prescription or snake oil"](http://www.mcall.com/opinion/yourview/mc-trump-tax-reform-duquette-yv--20170516-story.html)** OP-ED, *Lehigh Valley Morning Call*, May 16, 2017; <http://www.mcall.com/opinion/yourview/mc-trump-tax-reform-duquette-yv--20170516-story.html>
- Author: **["Massive Middle Class Tax Relief Is Just Around the Corner! Really?"](http://cbe.lehigh.edu/blog/posts/%E2%80%98massive%E2%80%99-middle-class-tax-relief-just-around-corner-really)**; *Illuminate: The Lehigh University Business Blog Part 2 of 2*; April 27, 2017; <http://cbe.lehigh.edu/blog/posts/%E2%80%98massive%E2%80%99-middle-class-tax-relief-just-around-corner-really>
- Author: **["Why We Need True Tax Reform"](http://cbe.lehigh.edu/blog/posts/why-we-need-true-tax-reform)**; *Illuminate: Lehigh University Business Blog*; Part 1 of 2 April 10, 2017; <http://cbe.lehigh.edu/blog/posts/why-we-need-true-tax-reform>
- Author: **["Tax Reform in the Next 100 Days: Can It Be That Close?"](https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/01/23/tax-reform-in-the-next-100-days-can-it-be-that-close)** PICPA podcast Jan. 2017; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/01/23/tax-reform-in-the-next-100-days-can-it-be-that-close>
- Quoted in **["These 25 Companies Could Get a Big Profit Boost From a Little Known Part of Trump's Tax Reform"](https://www.thestreet.com/story/13991847/1/a-big-corporate-tax-boost-for-big-spenders.html)**; *theStreet.com*; <https://www.thestreet.com/story/13991847/1/a-big-corporate-tax-boost-for-big-spenders.html>

- **Lead author** "[Can a Value-Added Tax Put Our Debt in Order](https://www.picpa.org/articles/picpa-news/2016/11/28/can-a-value-added-tax-put-our-debt-in-order)" ;*Pennsylvania CPA Journal* Winter 2017; <https://www.picpa.org/articles/picpa-news/2016/11/28/can-a-value-added-tax-put-our-debt-in-order>
- **Author:** [2015 Personal Tax Tips](https://wallethub.com/edu/best-states-for-tax-help/2808/#robert-duquette); *Wallethub.com*; March 31, 2015; <https://wallethub.com/edu/best-states-for-tax-help/2808/#robert-duquette>
- **Lead author** "[Income Tax Reform Is Integral to Cutting the Federal Debt](https://www.picpa.org/articles/picpa-news/2014/12/01/income-tax-reform-is-integral-to-cutting-the-federal-debt)"; *Pennsylvania CPA Journal*; Winter 2015; <https://www.picpa.org/articles/picpa-news/2014/12/01/income-tax-reform-is-integral-to-cutting-the-federal-debt>
- **Lead author** "[Corporate Tax Avoidance Trends: Facts and Misconceptions](http://www.nabet.us/ocs/index.php/nabet/N14/paper/view/586)" *Northeastern Association of Business, Economics and Technology Peer Reviewed Proceedings 37th Annual Meeting* October 23rd and 24th, 2014, pages 68-82; <http://www.nabet.us/ocs/index.php/nabet/N14/paper/view/586>
- **Co-author** "[Corporate Income Tax in Desperate Need of a Makeover](http://digitaleditions.sheridan.com/publication/?i=173741#{)" *Pennsylvania CPA Journal* Fall 2013; [http://digitaleditions.sheridan.com/publication/?i=173741#{"issue_id":173741,"page":32}](http://digitaleditions.sheridan.com/publication/?i=173741#{)
- **Co-author of the Pennsylvania Institute of CPAs brochure** entitled "Personal Income Tax Returns Tax-Saving Tips and Updates" 2013-2015
- **Author:** **Federal Tax Reform & Tax Planning:** *Pennsylvania CPA Journal*, and *Berks County Chamber of Commerce Monthly Newsletter* articles, 1990 – 1996
- **Author:** "CPAs, CEOs Survey on Income Tax Reform," *Lincoln Institute Sindlinger Economic Report*, Winter 1997
- **Author:** "[Pennsylvania CPAs and CEOs Champion Substantial Federal Tax Reform](https://www.highbeam.com/doc/1P3-10338980.html)" *Pennsylvania CPA Journal*; October 1996; <https://www.highbeam.com/doc/1P3-10338980.html>
- **Author:** "[VEBAs: An Old Idea Makes a Comeback](http://www.readabstracts.com/Business-general/VEBAs-an-old-idea-makes-a-comeback)" *Management Accounting*, December 1992' <http://www.readabstracts.com/Business-general/VEBAs-an-old-idea-makes-a-comeback>

Honors and Awards (Lehigh University)

- **College of Business Robert & Christine Staub Faculty Excellence Award 2022-2023**
- **Graduate Faculty Excellence in Teaching Award” 2021-2022 MS Management Program**
- **Graduate Faculty Excellence in Teaching Award; ” 2020-2021 MS Management Program**
- **College of Business Undergraduate Excellence in Teaching Award” 2019-20**
- **Graduate Faculty Excellence in Teaching Award” 2018-2019 MS Management Program**

Editorial Activities

- **Pennsylvania Institute of Certified Public Accountants: *Member of the Pennsylvania CPA Journal Editorial Board 2021-Present***

Scholarly Presentations

- **PICPA Federal Tax Committee representative to speak on “ Tax Reform and Its Results; and the National Debt and its Implications.”** Presented to various professional regional groups periodically throughout the past 30 years, including various PICPA chapters & Bar Associations Annual Tax Forums, and select private company executive audiences

Review Acknowledgements

- **Corporate Tax Aggressiveness – Recent History and Policy Options;** by Prof. Richard (Dick) Harvey, Jr., Villanova University, in National Tax Journal, November 2014
- **Various textbook editions** of Federal Taxation and Taxation of Individuals and Business Entities, by Spilker et.al. McGraw Hill, including 2022 through 2024.

Course Taught

Lehigh University (2009-Present)

- **GBUS 401 Financial Reporting for Managers and Investors (MBA program; 2011-2017; 1 section per year)**
- **Acct 151 Introduction to Financial Accounting (2012-2018; 2 sections per semester)**
- **Acct 316 Intermediate Accounting (2017 & 2020 & 2021 ; 1 section per year)**
- **Acct 152 Introduction to Managerial Accounting (2017-Present, 2 sections per semester)**
- **Acct 442 Financial Reporting (Masters Mgt Program; 2017-Present; 1 section per year)**
- **Acct 444 Managerial Accounting (Masters Mgt Program; 2017-Present; 1 section per year)**
- **Acct 307 Fundamentals of Federal Income Taxation (2009-Present; 2 sections per year)**
- **Acct 309 Advanced Federal Income Taxation (2011-2022; 1 section per year)**
- **Acct 397 Taxes and Business Strategies (2023- Present; 1 section per year)**

Kutztown University (2013-2016)

- Auditing
- Financial Accounting
- Intermediate Accounting
- Taxation

Ernst & Young University (EYU) Tax Law Instructor 2002-2009

Mentoring

- Approximately 20 accounting major mentees annually to assist in understanding career choices and review course selections

Service and Leadership Roles

- **Lehigh University, College of Business:** Served, for the past 3 years, on the Master's in Management *Admissions Committee*, reviewing over 50 applications each year, and working with the rest of the committee to reach a consensus on who to accept, and reach our cohort goals while trying to uphold high standards for admission; also served on various department committees over the past 3 years, working with the task force of a few colleagues to draft a blueprint for a new online master's in accounting initiative for faculty consideration; worked with another faculty group to consider how to integrate more data analytics applications into our core courses as an initiative sponsored by PwC; and worked with the department AOL committee to challenge and update the accounting department's learning objectives, their courses, and metrics for assessment.
- **American Institute of Certified Public Accountants:** Active CPA member since 1977, and National Council Board Member 1996 – 1998.
- **Pennsylvania Institute of Certified Public Accountants:** Active current member of the Pennsylvania CPA Journal Editorial Board; Federal Taxation Committee and co-chair of subcommittees dealing with the federal budget and tax reform initiatives; past chair of Berks County Federal Tax Committee.
- **Institute of Management Accounting:** Member 1976-1997, including President of Berks County Chapter, member of its Mid-Atlantic Council, and National Director 1991-1993
- **Berks County Chamber of Commerce:** Board of Directors 1994-1997 and former chair of the Tax Committee

