

## **Richard C. Sansing**

Noble Foundation Professor of Accounting  
Tuck School of Business at Dartmouth  
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### **Education**

BBA in Accounting, University of Texas at Austin, 1979

Ph.D. in Accounting, University of Texas at Austin, 1990

### **Nonacademic background**

Tax department, Arthur Andersen & Co., 1979-1984, Houston, Texas. Promoted to tax senior in June 1981 and tax manager in June 1983.

### **Academic positions**

Assistant Professor, Yale School of Management, 1990-1994

Associate Professor, Yale School of Management, 1994-1998

Associate Professor, Tuck School of Business at Dartmouth, 1998-2006

Professor of Accounting, Tuck School of Business at Dartmouth, 2006-2014

Benjamin Ames Kimball Professor of the Science of Administration, Tuck School of Business at Dartmouth, 2014-2017

Associate Dean for Faculty, Tuck School of Business at Dartmouth, 2015-2018

Noble Foundation Professor of Accounting, 2017-present

Visiting Professor, Tilburg University, 2003-2007

Senior Extramural Fellow, CentER, Tilburg University, 2008-present

## Published articles in refereed journals

1. Accounting and the credibility of management forecasts. *Contemporary Accounting Research* 9 (Fall 1992): 33-45.
2. Disclosure policies with multiple users. *Journal of Accounting Research* 31 (Spring 1993): 92-112 (co-authored with Paul Newman.)
3. Information acquisition in a tax compliance game. *Accounting Review* 68 (October 1993): 874-884.
4. Escaping the transitional gains trap. *Journal of Policy Analysis and Management* 13 (Summer 1994): 565-570 (co-authored with Peter VanDoren.)
5. The rationally shrinking union. *Economics and Politics* 8 (March 1996): 51-59 (co-authored with Barry Nalebuff.)
6. Transfer pricing and the taxation of natural resource extraction. *Journal of Energy, Finance, & Development* 1 (1996): 71-81.
7. Foreign investment decisions in the presence of real options. *Journal of the American Taxation Association* 18 (1996 Supplement): 35-44.
8. Voluntary binding arbitration as an alternative to Tax Court litigation. *National Tax Journal* 50 (June 1997): 279-296.
9. Contingent fees and tax compliance. *Accounting Review* 73 (January 1998): 1-18 (co-authored with John Phillips).
10. How tax policy can thwart regulatory reform: The case of sulfur dioxide emissions allowances. *Journal of the American Taxation Association* 20 (Spring 1998): 49-59 (co-authored with Todd Strauss).
11. The unrelated business income tax, cost allocation, and productive efficiency. *National Tax Journal* 51 (June 1998): 291-302.
12. Valuing the deferred tax liability. *Journal of Accounting Research* 36 (Autumn 1998): 357-363.
13. Distortions caused by the use of arm's-length transfer prices. *Journal of the American Taxation Association* 20 (1998 Supplement): 40-50. (co-authored with David Harris).
14. Relationship-specific investments and the transfer pricing paradox. *Review of Accounting Studies* 4 (June 1999): 119-134.
15. Economic foundations of valuation discounts. *Journal of the American Taxation Association* 21 (1999 Supplement): 28-38.

16. Valuation of the firm in the presence of temporary book-tax differences: The role of deferred tax assets and liabilities. *Accounting Review* 75 (January 2000): 1-12 (co-authored with David Guenther).
17. The weighting game: Formula apportionment as an instrument of public policy. *National Tax Journal* 53 (June 2000): 183-199 (co-authored with Bharat Anand.)
18. Strategic tax and financial reporting decisions: Theory and evidence. *Contemporary Accounting Research* 17 (Spring 2000): 85-106 (co-authored with Lillian Mills.)
19. Joint ventures between non-profit and for-profit organizations. *Journal of the American Taxation Association* 22 (2000 Supplement): 76-88.
20. In search of profits: Measuring income from the unrelated commercial use of a tax-exempt organization's assets. *Accounting Review* 76 (April 2001): 245-262.
21. Measuring corporate tax preferences. *Journal of the American Taxation Association* 24 (Fall 2002): 1-17 (co-authored with Amy Dunbar).
22. Valuation of a firm with a tax loss carryover. *Journal of the American Taxation Association* 25 (2003 Supplement): 65-82 (co-authored with Anja De Waegenare and Jacco L. Wielhouwer).
23. The valuation relevance of reversing deferred tax liabilities. *Accounting Review* 79 (April 2004): 437-451 (co-authored with David Guenther).
24. Who benefits from inconsistent multinational tax transfer pricing rules? *Contemporary Accounting Research* 23 (Spring 2006): 103-131 (co-authored with Anja De Waegenare and Jacco Wielhouwer).
25. A model of dynamic tax planning with an application to estate freezes. *Journal of the American Taxation Association* 28 (Spring 2006): 1-24 (co-authored with Ken Klassen).
26. Governing private foundations using the tax law. *Journal of Accounting and Economics* 41 (September 2006): 363-384 (co-authored with Robert Yetman).
27. Fundamentals of shareholder tax capitalization. *Journal of Accounting and Economics* 42 (December 2006): 371-384 (co-authored with Dave Guenther).
28. Using bilateral advance pricing agreements to resolve tax transfer pricing disputes. *National Tax Journal* 60 (June 2007): 173-191 (co-authored with Anja De Waegenare and Jacco Wielhouwer).
29. The effect of "invisible" tax preferences on investment and tax preference measures. *Journal of Accounting and Economics* 46 (December 2008): 389-404 (co-authored with Leslie Robinson).

30. Taxation of international income and accounting valuation. *Contemporary Accounting Research* 25 (Winter 2008): 1045-1066 (co-authored with Anja De Waegenare).
31. The effect of tax-exempt investors and risk on stock ownership and expected returns. *The Accounting Review* 85 (May 2010): 849-875 (co-authored with Dave Guenther).
32. FIN 48 and tax compliance. *The Accounting Review* 85 (September 2010): 1721-42 (co-authored with Lillian Mills and Leslie Robinson).
33. Inconsistent transfer prices and the location of mobile capital. *National Tax Journal* 63 (December 2010, Part II): 1085-1110 (co-authored with Anja De Waegenare).
34. Multinational taxation and R&D investments. *The Accounting Review* 87 (July 2012): 1197-1217 (co-authored with Anja De Waegenare and Jacco Wielhouwer).
35. Unintended Consequences of LIFO Repeal: The Case of the Oil Industry. *The Accounting Review* 87 (September 2012): 1589-1602 (co-authored with David Guenther).
36. When Are Enhanced Relationship Tax Compliance Programs Mutually Beneficial? *The Accounting Review* 88 (November 2013): 1971-91 (co-authored with Lisa De Simone and Jeri Seidman).
37. Corporate Tax Preferences: Identification and Accounting Measurement *Journal of the American Taxation Association* 36 (Spring 2014): 89-103 (co-authored with James Musumeci).
38. The private foundation minimum distribution requirement and public policy. *Journal of the American Taxation Association* 36 (Spring 2014): 165-180 (co-authored with Carolyn Levine).
39. Licensing intellectual property with self-reported outcomes. *Journal of Accounting, Auditing and Finance* 29 (July 2014): 260-277 (co-authored with Romana Autrey).
40. Financial accounting measures of tax aggressiveness: contracting and measurement. *Contemporary Accounting Research* 32 (March 2015): 223-242 (co-authored with Anja De Waegenare and Jacco Wielhouwer).
41. Development cost capitalization during R&D races. *Contemporary Accounting Research* 34 (Fall 2017): 1522-46 (co-authored with Anja De Waegenare and Jacco Wielhouwer).
42. Corporate tax avoidance: data truncation and loss firms. *Review of Accounting Studies* 23 (3) (September 2018): 1042-70, (co-authored with Erin Henry).
43. Income shifting using a cost sharing arrangement. *Journal of the American Taxation Association* (41)(1) (Spring 2019): 123-36 (co-authored with Lisa De Simone).

44. Corporate tax preferences before and after the Tax Cuts and Jobs Act of 2017. *National Tax Journal* 73(4)(December 2020): 1065-1086 (co-authored with Erin Henry).
45. Tax loss carryovers in a competitive environment. *Contemporary Accounting Research* 38 (Spring 2021): 180-197 (co-authored with Anja De Waegenare and Jacco Wielhouwer).
46. Implicit tax, tax incidence, and pretax returns. *The Accounting Review* 98 (March 2023): 201-214 (co-authored with David Guenther).
47. Taxing multinational income based on value creation versus value realization: an industry perspective. *Review of Accounting Studies* (forthcoming).
48. Evaluating the commensurate with income standard. *Journal of the American Taxation Association* (forthcoming).

### **Other publications**

1. Discussion of 'The analytical derivation and empirical test of a tax-adjusted fundamental value model'. *Journal of Accounting Research* 30 (1992 Supplement): 99-102.
2. A note on alternative petroleum taxation systems. *Resource and Energy Economics* 15 (June 1993): 243-246.
3. Self-audits, penalties, and taxpayer compliance: discussion. *Proceedings of the 1993 University of Illinois Tax Research Symposium*: 31-34.
4. Budgeting for planning and control. *Operations Research/Management Science Today*, (February 1996): 24-25.
5. Discussion of 'Costly false detection errors and taxpayer rights legislation: Implications for tax compliance, audit policy, and revenue collections.' *Journal of the American Taxation Association* (1997 Supplement): 48-50.
6. Average effective tax rate. In *The Encyclopedia of Taxation and Tax Policy*, J. Cordes, E. Ebel, and J. Gravelle, eds.: 18-20. 1999. Washington, DC: The Urban Institute Press.
7. Discussion of "The impact of deductibility limits on compensation contracts: A theoretical examination." *Journal of the American Taxation Association* (2001 Supplement): 66-69.
8. Discussion of "The Interrelationship Between Estimated Tax Payments and Taxpayer Compliance." *Journal of the American Taxation Association* (2002 Supplement): 46-48.
9. Discussion of "Materiality and Contingent Tax Liability Reporting." *Proceedings of the 2001 University of Illinois Tax Research Symposium*: 31-34.

10. Discussion of “Diversification and the Taxation of Capital Gains and Losses.” *Proceedings of the 2003 University of Illinois Tax Research Symposium*
11. A discussion with reviewers: Insights from the mid-year ATA meetings. *Journal of the American Taxation Association* (2004 Supplement): forthcoming. (Co-authored with Tom Omer, Sue Porter, Bob Yetman, Anne Magro, Lillian Mills, and Ben Ayers)
12. Comments on Ed Maydew and Doug Shackelford’s, “The Changing Role of Auditor in Corporate Tax Planning.” *Taxing Corporate Income in the 21<sup>st</sup> Century* (forthcoming).
13. Average effective tax rate. In *The Encyclopedia of Taxation and Tax Policy*, second edition. J. Cordes, E. Ebel, and J. Gravelle, eds. 2005, pp. 18-19. Washington, DC: The Urban Institute Press.
14. Institutional Philanthropy, in *Financing Nonprofits: Putting Theory into Practice*. D. Young, editor, 2007, pp. 45-68. Lanham, MD: AltaMira Press (co-authored with Joseph Cordes.)
15. Comments on “The Changing Role of Auditors in Corporate Tax Planning.” In *Taxing Corporate Income in the 21<sup>st</sup> Century*. A. Auerbach, J. Hines, and J. Slemrod, eds., 2007, pp. 341-44.
16. Invisible Corporate Tax Preferences. *Tuck Today* 36 (Spring 2007): 28-9.
17. Distribution Policies of Private Foundations. In *Handbook of Research on Nonprofit Economics and Management*. B Seaman and D. Young, eds., 2010, pp. 42-58.
18. Book Review: Accounting for Income Taxes: Primer, Extant Research, and Future Directions. *The Accounting Review* 89 (July 2014): 1565-68.
19. International Transfer Pricing. *Foundations and Trends in Accounting* 9(1): 1-65. now Publishers, Inc: Hanover, MA.
20. Public Policies and Private Foundations: Payout Rates and the (Dreaded) Excise Tax. In *Handbook of Research on Nonprofit Economics and Management, 2<sup>nd</sup> Edition*, B Seaman and D. Young, eds., 2017. (co-authored with Patrick Rooney and Jon Bergdoll).
21. Effective Tax Rate Based on IRR Has Serious Drawbacks. *Tax Notes* 171 (June 7, 2021): 1603 and *Tax Notes International* 102 (June 7, 2021): 1313.
22. Payout Requirement. In *The Encyclopedia of Nonprofit Management, Leadership, and Governance*, Kevin Kearns and Wen-Jiun Wang, eds. 2023

### **Working papers in the review process**

1. The Tax Disadvantage of Debt and the Value of Leverage

## **Conference presentations**

1. Strategic auditing and the value of internal controls. 1990 University of Illinois Auditing Research Symposium.
2. Optimal taxation of international operations for exploration and extraction of natural resources: an accounting cost perspective. 1993 Tax Policy Research Symposium, University of Michigan.
3. Discussant at the financial accounting modeling session at the 1993 American Accounting Association convention.
4. Discussant for “Self-Audits, penalties, and taxpayer compliance” at the 1993 University of Illinois Tax Research Symposium.
5. Implications of using comparative accounting measures to establish transfer prices under the section 482 regulations. 1994 American Accounting Association convention.
6. Discussant at the financial accounting modeling session at the 1995 American Accounting Association convention.
7. Implications of using comparative accounting measures to establish transfer prices under the section 482 regulations. 1995 University of Illinois Tax Research Symposium.
8. Foreign investment decisions in the presence of real options. 1996 Journal of the American Taxation Association conference.
9. Discussant for “The impact of multiple component reporting on tax compliance and audit strategies” at the 1996 University of Michigan Tax Policy Symposium.
10. Discussant for “Costly false detection errors and taxpayer rights legislation: Implications for tax compliance, audit policy, and revenue collections” at the 1997 Journal of the American Taxation Association conference.
11. “Strategic tax and financial reporting decisions: Theory and evidence” (joint work with Lillian Mills), presented at the 1997 American Accounting Association convention.
12. “Distortions Caused by the Use of Arm’s-Length Transfer Prices” (joint work with David Harris), presented at the 1998 Center for International Business Education and Research Doctoral Internationalization Consortium in Accounting.
13. “The Weighting Game: Formula Apportionment as an Instrument of Public Policy” (joint work with Bharat Anand), presented at the 1998 NBER Summer Institute: Corporate Tax.
14. “Measuring Corporate Tax Preferences” (joint work with Amy Dunbar), presented at the 1998 American Accounting Association convention.

15. "Economic Foundations of Valuation Discounts," presented at the 1999 Journal of the American Taxation Association conference.
16. Participant in panel discussion of "Future Frontiers for Tax Research: A Triangulation Approach" with Jon Davis and David Guenther at the 1999 American Taxation Association Midyear Meeting.
17. Discussant for "The optimal elasticity of taxable income" by Joel Slemrod and Wojciech Kopczuk at the 1999 University of North Carolina Tax Symposium.
18. Participant in panel discussion of "Alternatives to the current structure of UBIT" with Catherine Livingston and Douglas Mancino at the 1999 UBIT conference at The Hauser Center for Nonprofit Organizations, Harvard University.
19. Presentation on tax/analytic research at the 2000 Pac-10 doctoral consortium, held at Arizona State University.
20. "Joint ventures between non-profit and for-profit organizations," presented at the 2000 Journal of the American Taxation Association conference.
21. Discussant for "The impact of deductibility limits on compensation contracts: A theoretical examination" at the 2001 Journal of the American Taxation Association conference.
22. Discussant for "Materiality and contingent tax liability reporting" at the 2001 University of Illinois Tax Research Symposium.
23. Discussant for "The interrelationship between estimated tax payments and taxpayer compliance" at the 2002 Journal of the American Taxation Association conference.
24. Participant in panel discussion of the Scholes-Wolfson tax research paradigm at the 2002 American Taxation Association midyear meeting.
25. "Fundamentals of shareholder tax capitalization" (joint work with David Guenther), presented at the 2002 American Accounting Association convention.
26. "Valuation of a firm with a tax loss carryover" (joint work with Anja De Waegenaere and Jacco Wielhouwer) presented at the 2003 Journal of the American Taxation Association conference.
27. "Fundamentals of shareholder tax capitalization" (joint work with David Guenther), presented at the 2003 University of North Carolina Tax Symposium.
28. "The valuation relevance of reversing deferred tax liabilities" (joint work with David Guenther) presented at the 2003 American Accounting Association convention.
29. "Distribution policies of private foundations" (joint work with Robert Yetman), presented at the 2003 American Accounting Association convention.



30. Discussant for “Diversification and the taxation of capital gains and losses” at the 2003 University of Illinois Tax Research Symposium.
31. Participant in panel discussion on how to constructively review a journal submission at the 2004 American Taxation Association midyear meeting.
32. “How tax systems are responding to globalization,” Tilburg University inaugural address, June 2004.
33. “Who benefits from multinational tax law ambiguity?” (co-authored with Anja De Waegenaere and Jacco Wielhouwer) presented at the 2004 American Accounting Association annual meeting.
34. “Dynamic tax planning with an application to estate freezes” (co-authored with Ken Klassen) presented at the 2004 American Accounting Association annual meeting.
35. Discussant for “The Effects of Governance on the Financial Reporting Quality of Nonprofit Organizations” at the 2004 conference on Governance in Not-for Profit and Self-Regulatory Organizations sponsored by the Federal Reserve Bank of New York and the *Journal of Accounting and Economics*.
36. “Who benefits from multinational tax law ambiguity?” (co-authored with Anja De Waegenaere and Jacco Wielhouwer) presented at the 2004 Contemporary Accounting Research conference.
37. Presented “The role of institutional philanthropy in nonprofit organization finance” (joint work with Joseph Cordes) at the National Center on Nonprofit Enterprise conference on Nonprofit Finance.
38. Participant in a panel discussion on managing teaching, service, and research across a variety of schools at the 2005 KPMG/ATA doctoral consortium.
39. Discussant for “Corporate tax planning in a Sarbanes-Oxley world” at the 2005 conference, Taxing Corporate Income in the 21<sup>st</sup> Century held at the University of Michigan.
40. Participant in a panel discussion on “Getting off to a good start” at the 2006 KPMG/ATA doctoral consortium.
41. Do tax-exempt investors mitigate the dividend tax penalty? (joint work with David Guenther), presented at the 2006 University of North Carolina Tax Symposium.
42. Presented “Tax Incentives versus Financial Reporting Costs: The Case of Internally Developed Intangible Assets” (co-authored with Leslie Robinson) at the July 2006 NBER Pre-conference on Financial Reporting and Taxation.
43. Do tax-exempt investors mitigate the dividend tax penalty? (joint work with David Guenther), presented at the 2006 American Accounting Association annual meeting.

44. Is the effective tax rate an effective performance measure? (joint work with Bob Halperin), presented at the 2006 American Accounting Association annual meeting.
45. Presented “Taxation of international income and accounting valuation” (co-authored with Anja De Waegenaere) at the February 2007 mid-year meeting of the American Taxation Association.
46. Presented “Taxation of international income and accounting valuation” (co-authored with Anja De Waegenaere) at the August 2007 annual meeting of the American Accounting Association.
47. Discussant for “A general paradox for investment decisions under uncertainty and low growth-interest rate differential” at the August 2007 annual meeting of the American Accounting Association.
48. Presented “Taxation of international income and accounting valuation” (co-authored with Anja De Waegenaere) at the November 2007 annual meeting of the National Tax Association.
49. Presented “Licensing in the Self-Reporting Economy” (co-authored with Romana Autrey) at the August 2008 annual meeting of the American Accounting Association.
50. Presented “Transfer Pricing, Formulary Apportionment, and Productive Efficiency” (co-authored with Anja De Waegenaere) at the August 2008 annual meeting of the American Accounting Association.
51. Participated on a panel on FIN 48 and IAS 12 (liabilities for uncertain tax benefits) at the University of Illinois/Deloitte Tax Symposium in September 2008.
52. Presented “Inconsistent Transfer Prices and the Location of Mobile Capital” (co-authored with Anja De Waegeraere) at the Mobility and Tax Policy Conference held at the University of Tennessee in October 2008.
53. Presented FIN 48 and Tax Compliance (co-authored with Lillian Mills and Leslie Robinson) at the November 2008 National Taxation Association annual conference.
54. Participated on an editor’s panel at the AAA New Faculty Consortium in February 2009.
55. Presented “Inventory Method Choice and Product Market Competition” (co-authored with Dave Guenther) at the 2009 American Taxation Association mid-year meeting.
56. Discussant for “Optimal Separate Accounting vs. Optimal Formula Apportionment” at a 2009 conference on The Role of Firms in Tax Systems at the University of Michigan.
57. Presented “Inventory Method Choice and Product Market Competition” (co-authored with Dave Guenther) at the 2009 American Accounting Association annual meeting.

58. Served on a panel discussing FIN 48 disclosures at the 2009 University of Illinois Tax Symposium.
59. Presented “Multinational Taxation and R&D Investment” (co-authored with Anja De Waegenarer and Jacco Wielhouwer) at the 2009 National Tax Association annual meeting.
60. Discussant for “Investor Taxation in Open Economies” by Mihir Desai and Dhammika Dharmapala at the 2009 University of North Carolina Tax Symposium.
61. Participated on an editor’s panel at the 2010 KPMG/ATA Doctoral Consortium in February 2010.
62. Presented “Financial Accounting Measures of Tax Planning Aggressiveness” (co-authored with Anja De Waegenarer and Jacco Wielhouwer) at the 2010 American Tax Association mid-year meeting.
63. Participated on an editor’s panel at the 2010 KPMG/The PhD Project Accounting Doctoral Student Association Conference in July.
64. Presented “Financial Accounting Measures of Tax Planning Aggressiveness” (co-authored with Anja De Waegenarer and Jacco Wielhouwer) at the 2010 American Accounting Association annual meeting.
65. Discussed “Negotiation in Bilateral Advance Pricing Agreements” by Yutaro Murakami at the 2010 American Accounting Association annual meeting.
66. Presented “Financial Accounting Measures of Tax Planning Aggressiveness” (co-authored with Anja De Waegenarer and Jacco Wielhouwer) at the 2010 National Tax Association annual meeting.
67. Presented “Financial Accounting Measures of Tax Planning Aggressiveness” (co-authored with Anja De Waegenarer and Jacco Wielhouwer) at the 2011 Accounting Research Symposium at the University of Houston.
68. Presented “The Net Present Value Effective Tax Rate” (co-authored with James Musumeci) at the 2011 American Accounting Association annual meeting.
69. Presented “The Value of Credible Disclosure in a Two-Stage R&D Race” (co-authored with Anja De Waegenarer and Jacco Wielhouwer) at the 2011 American Accounting Association annual meeting.
70. Discussed “Does Tax Deferral Enhance Firm Value?” at the 2011 University of Illinois Symposium on Tax Research.
71. Presented “Measuring Tax Preferences for Projects with Long-term Losses” (co-authored with James Musumeci) at the 2011 National Tax Association annual meeting.

72. Discussed “Liquidity, Investor-Level Tax Rates, and Expected Rates of Return” at the 2012 American Taxation Association midyear meeting.
73. Discussed “The Tradeoff between Tax Savings and Financial Reporting Costs: Public versus Private Firms in China” at the 2012 American Accounting Association annual meeting.
74. Presented “Corporate Tax Preferences: Identification and Accounting Measurement” (joint work with James Musumeci) at the 2012 University of Texas Doctoral Student Reunion conference.
75. Discussed “Thin Capitalization Rules and Multinational Firm Capital Structure” at the 2013 Oxford University Centre for Business Taxation Annual Symposium.
76. Discussed “Can CCCTB Alleviate Tax Discrimination of Loss-Making European Multinational Groups?” at the 2013 American Accounting Association annual meeting.
77. Presented “Formulary Apportionment and the Taxation of Income from Intangible Assets” at the Taxing Multinational Firms conference in Mannheim.
78. Discussed “Intellectual Property Box Regimes—Effective Tax Rates and Tax Policy Considerations” at the Taxing Multinational Firms conference in Mannheim.
79. Presented “Data Truncation Bias and the Mismeasurement of Corporate Tax Avoidance” at the 2014 American Taxation Association Midyear meeting.
80. Presented “Corporate tax preferences: identification and accounting measurement” (co-authored with James Musumeci) at the Pecha Kucha session at the 2014 American Taxation Association Midyear meeting.
81. Presented “Data Truncation Bias and the Mismeasurement of Corporate Tax Avoidance” at the 2014 American Accounting Association annual meeting.
82. Discussed “Utility-based Investment Neutral Tax Systems for Decisions of Taxpayers with Heterogeneous Risk Attitudes” at the 2014 American Accounting Association annual meeting.
83. Discussed “Investment Effects of Taxes on Capital under Uncertainty and Irreversibility” at the 2015 Berlin-Vallendar Conference on Tax Research.
84. Discussed “A Theory of Tax Avoidance and Geographic Segment Disclosure” at the 2017 AAA annual meeting.
85. Presented “Allocating Multinational Income Generated by Intangible Assets: An Industry Perspective” at the 2020 Centre for Business Taxation Annual Academic Symposium.

86. Discussed “Incidence and Distributional Effects of the Corporate Tax: The Role of Excess Profits and Rent Sharing” at the 2022 UNC Tax Symposium.

87. Made four presentations on analytical models in taxation at the 2023 Texas Tax Theory conference.

### **Honors and awards**

1. American Accounting Association Doctoral Consortium Fellow, 1988.

2. Grant recipient of the Tax Research Opportunities Program of the KPMG Peat Marwick Foundation, 1994.

3. 1996 Yale School of Management Alumni Association Award for Excellence in Teaching.

4. American Taxation Association 2009 Manuscript Award for “Fundamentals of shareholder tax capitalization” (co-authored with David Guenther).

5. 2020 *Journal of the American Taxation Association* Outstanding Paper Award for “Income shifting using a cost sharing arrangement” (co-authored with Lisa De Simone.)

6. 2021 McCombs School of Business Distinguished PhD Alumnus Award.

### **Editorial service**

Editorial Advisory and Review Board, *The Accounting Review*, 2011-2015

Editorial Board, *Journal of the American Taxation Association*, 2012-2015

Guest Editor, *European Accounting Review*, Special Issue on Taxation, 2015-17

Editor, *Journal of the American Taxation Association*, 2008-2011

Associate Editor, *The Accounting Review*, 2000-2003

Referee for *The Accounting Review*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Journal of the American Taxation Association*, *Journal of Accounting and Public Policy*.

### **Teaching interests**

Managerial Accounting; Financial Accounting; Taxation and Business Planning (Scholes and Wolfson paradigm); Analytical Modeling in Accounting Research (doctoral seminar).

## **External workshop presentations**

“Information acquisition in a tax compliance game”

University of Michigan, New York University

“Relationship-specific investments and the transfer pricing paradox”

University of Chicago, Duke University, Purdue University, Ohio State University, University of Waterloo, Columbia University, University of Texas

“Foreign investment decisions in the presence of real options”

University of Iowa, University of Connecticut

“Voluntary binding arbitration as an alternative to Tax Court litigation”

Pennsylvania State University, Northwestern University

“Fundamental properties of financial accounting measures of corporate income tax liabilities”

University of Illinois, Laval University, University of Maryland, Pennsylvania State University

“The unrelated business income tax, cost allocation, and productive efficiency”

Tuck School of Business at Dartmouth

“In search of profits: Measuring income from the unrelated commercial use of a tax-exempt organization’s assets.”

Tilburg University, Wharton School of Business

“Fundamentals of shareholder tax capitalization”

University of Iowa, University of Oklahoma, Washington University, Tilburg University, SUNY-Buffalo, University of Connecticut.

“Governing private foundations using the tax law”

Tilburg University, Carnegie Mellon University

“Is the effective tax rate an effective performance measure?”

Tilburg University

“Do tax-exempt investors mitigate the dividend tax penalty?”

Tilburg University, Texas A&M University, Northwestern University

“Corporate governance in a competitive environment”

Norwegian School of Economics and Business Administration, Tilburg University

“Taxing multinational firms: separate accounting or formulary apportionment?”

University of Texas

“Multinational taxation and R&D investments”

Temple University, Tilburg University

“Financial accounting measures of tax reporting aggressiveness”  
Florida State University

“The net present value effective tax rate”  
Tilburg University

“Patent races and R&D disclosures under U.S. GAAP and International Financial Reporting Standards”  
University of Connecticut

“Measuring Tax Preferences for Projects with Long-term Losses”  
Duke University

“When are Enhanced Relationship Tax Compliance Programs Mutually Beneficial?”  
Tilburg University

“Formulary Apportionment and the Taxation of Income from Intangible Assets”  
Tilburg University

“Data Truncation Bias and the Mismeasurement of Corporate Tax Avoidance”  
Tilburg University, University of Illinois

“Tax Loss Carryovers in a Competitive Environment”  
Tilburg University, Paderborn University

“Implicit Tax, Tax Incidence, and Pretax Returns”  
University of Texas

“Ready Pillar One: Taxation of Multinational Income”  
Accounting and Economics Society Big Talk Series (virtual)

“Taxing Multinational Income Based on Value Creation Versus Value Realization: An Industry Perspective” University of Georgia