V I T A

Thomas C. Omer

Professor and Delmar Lienemann Sr. Chair of Accounting

School of Accountancy

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EDUCATION: Ph.D., Business Administration,

University of Iowa, December 1986

B.S., Business Administration, Kearney

State College, December 1980

PUBLICATIONS: Articles in Refereed Journals

The Cost of Independence: Evidence from Firms’ Decisions to Dismiss Auditors as Tax-Service Providers (with Kirstin Cook Texas Tech University and Hyungchul Kim The University of Memphis, (forthcoming Accounting Horizons)

Assessing Tax Risk: Practitioner Perspectives” with Stevie Neuman University of Missouri and Andrew Schmidt North Carolina State (forthcoming *Contemporary Accounting Research* doi.org/10.1111/1911-3846.12556)

“The Effects of Voluntary Clawback Provisions on Corporate Tax Policy” With Thomas Kubick (University of Nebraska) and Zac Wiebe (University of Arkansas), (*The Accounting Review* In-Press <https://doi.org/10.2308/accr-52484>)

"Do Director Networks Matter for Financial Reporting Quality? Evidence from Audit Committee Connectedness and Restatements" with Marjorie K Shelley University of Nebraska Lincoln and Frances Tice University of Colorado (forthcoming Management Science doi.org/10.1287/mnsc.2019.3331*)*

“Client deadline concentration in audit offices and audit quality" with Keith Czerney University of Missouri and Daun Jang University of Nebraska-Lincoln (AUDITING: A Journal of Practice & Theory In-Press. <https://doi.org/10.2308/ajpt-52386>)

“Affiliated Former Partners on the Audit Committee: Influence on the Auditor-Client Relationship and Audit Quality" with Brant Christensen University of Oklahoma, Paul Wong UC Davis, and Marjorie Shelley, University of Nebraska (AUDITING: A Journal of Practice & Theory In-Press, https://doi.org/10.2308/ajpt-52288)

The Influence of Country-Level Religiosity on Accounting Conservatism with Matt Bjornsen and Chuong Do Oklahoma State University. (*International Journal of Accounting Research In-Press,* https://doi.org/10.2308/jiar-52270)

The Emerging Growth Company Status on IPO: Auditor Risk and Effort, Valuation, and Underpricing. With Tiffany Westfall Ball State University [*Journal of Accounting and Public Policy*](https://www.sciencedirect.com/science/journal/02784254) [Volume 37, Issue 4](https://www.sciencedirect.com/science/journal/02784254/37/4), July–August 2018, Pages 315-334

How Do Audit Offices Respond to Audit Fee Pressure? Evidence of Increased Focus on Nonaudit Services and Their Impact on Audit Quality with Dennis Lassila Texas A&M University and Erik Beardsley Notre Dame (*Contemporary Accounting Research* [doi.org/10.1111/1911-3846.12440](https://doi.org/10.1111/1911-3846.12440))

Audit Firm Tenure, Bank Complexity and Financial Reporting Quality with Brian Bratten and Monika Causholli University of Kentucky (Contemporary Accounting Research [doi.org/10.1111/1911-3846.12427](https://doi.org/10.1111/1911-3846.12427))

"Does Business Strategy Impact a Firm's Information Environment?" Kathleen Bentley University of New South Wales and Brady Twedt Indiana University (*Journal of Accounting Auditing and Finance Sept 2017* https://doi.org/10.1177/0148558X17726893*)*

“Tax Avoidance and Ex Ante Cost of Capital” (with Kirsten Cook, Texas Tech University and William Moser, The University of Miami Ohio (July/August 2017 *Journal of Business Finance and Accounting* 44, 1109–1136. [https://10.1111/jbfa.12258](https://10.0.4.87/jbfa.12258))

“The Effects of Disclosure and Analyst Regulations on the Relevance of Analyst Characteristics for Explaining Analyst Forecast Accuracy” with Sami Keskek University of Arkansas, Linda Myers University of Tennessee and Marjorie Shelley University of Nebraska Lincoln May 2017 *Journal of Business Finance and Accounting* 44: 780–811.

"The Effects of Audit Partner Pre-Client Experience on Earnings Quality and Perceptions of Earnings Quality: Evidence from Taiwan" with Hong Xie, Wuchun Chi and Linda Myers, (doi:10.1007/s11142-016-9376-9 *Review of Accounting Studies*)

U.S. Audit Partner and Audit Firm Rotation and the Assessment of Internal Control Deficiencies with (Anne Thompson (University of Illinois) and Brian Fitzgerald (Northeastern University) (DOI: 10.1111/1911-3846.12348 *Contemporary Accounting Research*)

The Effects of Regulatory Scrutiny on Tax Avoidance: An Examination of SEC Comment Letters (with Tom Kubick, University of Kansas, Daniel Lynch University of Wisconsin, and Mike Mayberry University of Florida) *The Accounting Review*: November 2016, Vol. 91, No. 6, pp. 1751-1780.

The Impact of Religion on the Going Concern Reporting Decisions of Local Audit Offices?” 2018 (with Nate Sharp and Dechun Wang Texas A&M University) *Journal of Business Ethics* 149:811–831, https://doi.org/10.1007/s10551-016-3045-6)

Valuation and Pricing of Tax Loss Carryforwards 2016 (with Stevanie Neuman, Sean McGuire, and Adam Olson Texas A&M University) *Journal of the American Taxation Association* Fall Vol. 38, No. 2, pp. 27-49

Understanding Audit Quality: Insights from Audit Partners and Investors 2016 (with Brant Christensen, University of Missouri, Marjorie Shelley, University of Nebraska-Lincoln, and Steve Glover, Brigham Young University) *Contemporary Accounting Research* Volume 33, Issue 4 Winter Pages 1648–1684

Taxable Income Smoothing, Tax Avoidance, and the Informativeness of Taxable Income 2015 With Sean McGuire (Texas A&M University), and Mike Mayberry (University of Florida), *Journal of the American Taxation Association* Vol. 37, No 2. (Fall) pp. 141-167.

The Role of Audit Firm Expertise and Knowledge Spillover in Mitigating Earnings Management through the Tax Accounts” 2015 with Brant Christensen and Adam Olson, *Journal of the American Taxation Association* Spring Vol. 37, No. 1, (Fall) pp. 3-36.

Product Market Power and Tax Avoidance: Market Leaders, Mimicking Strategies, and Stock Returns." 2015 (Mike Mayberry University of Florida, Dan Lynch Michigan State University, Tom Kubick, University of Kansas) *The Accounting Review* Vol. 90, No. 2 pp. 675-702

Company Reputation and the Cost of Equity Capital 2015 (with Ying Cao Chinese University of Hong Kong James N. Myers University of Arkansas, Linda A. Myers University of Arkansas) *Review of Accounting Studies* 20:1–41

Does a Firm’s Business Strategy Influence its Level of Tax Avoidance? 2015 with J Phillips and D. Higgins *Contemporary Accounting Research* Vol. 32, 2: 674-702

Competition for Non-Audit Services among Professional Services Firms: Determinants and Consequences of Tax Service Provider Choice in the Not-for-Profit Sector 2015 with Stevanie S. Neuman and Anne M. Thompson *Contemporary Accounting Research* Vol. 32, 2: 703-735

Do Well-Connected Directors Improve Firm Value? 2014 (with Marjorie K. Shelley University of Nebraska Lincoln and Francis Tice Texas A&M University) *Journal of Applied Finance* Vol. 24. 2: 17-32.

Investment Opportunity Set, Cash Flow Volatility, and Capital Market Pressure: Determinants of Investments in Tax Shelter Activities? 2014 with Sean T. McGuire Texas A&M University and Jaron Wilde University of Iowa *Journal of the American Taxation Association* April Vol. 36, No. 1 (Spring) pp. 1-26

The Emergence of Second-Tier Auditors in the US: Evidence from Investor Perceptions of Financial Reporting Credibility (with Linda Myers, Cory Cassell, University of Arkansas and Gary Giroux Texas A&M University) 2013 *Journal of Business Finance and Accounting*, April/May 40 3-4 350-372.

K. Koga, L.A. Myers, and T.C. Omer. 2013. Bank-firm relationships and accounting conservatism: Evidence from Japan. *The Journal of Management Accounting*, Japan Supplement 2: 99-119.

Kathleen Bentley, Thomas C. Omer and Nathan Sharp. 2013. Corporate Strategy and Aggressive Financial Reporting *Contemporary Accounting Research*, Vol. 30. No. 2 p. 780-817.

Omer Thomas C., M. K. Shelley, and A. M. Thompson. 2012 Investor perceptions of audit quality following the revelation of prior uncorrected misstatements *Auditing Journal of Theory and Practice* 31 (4):167-192.

Cassell, C. A., G. Giroux, L. A. Myers, and T. C. Omer. 2012. The effect of corporate governance on auditor-client realignments. *Auditing: A Journal of Practice & Theory* 31 (2): 167–188.

McGuire, S. Thomas Omer, and Dechun Wang. 2012 Tax Avoidance: Does Tax-Specific Industry Expertise Make a Difference?*The Accounting Review* 2012, Vol. 87, No. 3 (May) pp. 975-1003.

McGuire, S. Thomas Omer, and Nathan Sharp. 2012 The Influence of Religion on Financial Reporting Irregularities. *The Accounting Review* Vol. 87, No. 2, March: 645-673

“The Effect of Client Reputation on Financial Statement Quality” (with Linda Myers and Ying Cao) *Contemporary Accounting Research* 2012 Vol. 29 No. 3 p 956-990.

“The Appeal of Vague Financial Forecasts” (with Ning Du, David V. Budescu, and Marjorie Shelley) *Organizational Behavior and Human Decision Processes,* 114 (January 2011) 179-189

“Voluntary Disclosure Decisions of Companies in a Political Climate: The Context of Auditor-Provided Tax Services” (with Diana Falsetta, Jean Bedard, and Ganesh Krishnamoorthy) *Journal of the American Taxation Association*, Vol. 32 No. 1, Spring 2010

“Do Complexity, Governance, and Auditor Independence Influence whether Firms Retain their Auditors for Tax Services? (with Dennis Lassila, Marjorie Shelley, and Murphy Smith) *Journal of the American Taxation Association* Vol. 32 No. 1, Spring 2010

*This paper was selected as the best Journal of the American Taxation Association article of 2010.*

“Tax Cost Change and Organizational Form Choice: The Case of Publicly Traded Partnerships” (with Jane Livingstone, University of North Carolina at Greensboro) (*Tax Notes Doc 2007-17818, 2007 TNT 148-40* (August 3, 2009).

“Earnings Management Through Effective Tax Rates: The Effects of Tax Planning Investment and the Sarbanes-Oxley Act of 2002 with (Kirsten A. Cook, Texas A&M University and G. Ryan Huston Florida State University) *Contemporary Accounting Research* Summer 2008 Vol. 25 No 2.

“Tax Mis-Reporting and Avoidance by Nonprofit Organizations”, (with Robert J. Yetman University of California-Davis) *Journal of the American Taxation Association* Spring 2007 Vol. 29 No. 1 61-86.

“Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment” (with Jean Bedard, Bentley College and Diana Falsetto, University of Miami) *The Accounting Review* (Vol. 81, No. 5 2006, 1095-1117)

“A Discussion with Reviewers: Insights from the Mid-Year ATA Meetings” (with Sue Porter, Bob Yetman, Anne Magro, Lillian Mills, Richard Sansing, and Benjamin Ayers) *Journal of the American Taxation Association* (Vol. 26, Supplement 2004)

“Competitive, Political, and Economic Factors Influencing State Tax Policy Changes”, (with Marjorie K. Shelley Texas A&M) *Journal of the American Taxation Association* Vol. 26, Supplement 2004)

“Near-Zero Taxable Income Reporting by Nonprofit Organizations, (with Robert J. Yetman University of California-Davis) *Journal of the American Taxation Association* Vol. 25 No. 2. Fall 2003 p. 19-34

“Exploring the term of the auditor-client relationship and the quality of earnings: A case for mandatory auditor rotation?” (With James Myers and Linda Myers) *The Accounting Review* Volume 78 #3 July 2003.

*This paper was selected as the best Accounting Review article of 2003 by the Financial Executives Board, AAA, and Baruch College.*

*The paper received the Notable Contribution to the Auditing Literature Award from the Auditing Section of the AAA January 2014.*

“Minimum Tax Legislation and Its Effect on Corporate Financial Reporting: A Comparative Analysis Between U.S. and India: A Discussion” *The International Journal of Accounting* Volume 36. No. 4 December 2001

“The Influence of Tax Costs on Organizational Choice in the Natural Resource Industry” (with George Plesko (University of Connecticut), and Marjorie K. Shelley, Texas A&M University), *Journal of the American Taxation Association,* Spring 2000 Volume 22. No 1.

"The Effect of Risk and Tax Differences on Corporate and Limited Partnership Capital Structure," (with William Terando, Iowa State University), *National Tax Journal*, December 1999, Volume LII No. 4

"Capital Restructuring and Accounting Compliance Costs: The Case of Publicly Traded Partnerships" (with M. Shelley, Texas A&M University and T.J. Atwood, North Texas State University) *Journal of Accounting Research* (Fall 1998) Vol. 36 #2, 357-370.

“Before versus After-tax Earnings as Performance Measures in Compensation Contracts” (with T.J. Atwood University of Missouri, and Marjorie K. Shelley Texas A&M University) *Managerial Finance* (November 1998) Vol. 11 p. 30-44

"Intertemporal Framing Issues in Management Compensation" (with Marjorie K. Shelley, Texas A&M University) *Organizational Behavior and Human Decision Processes* (April 1996) Vol. 66 #1 42-59.

"The Effect of Taxes on the Adoption of Stock Option Plans" (with Silvia Madeo, University of Georgia), *Journal of the American Taxation Association* (Fall 1994) Vol. 16 23-42.

"Corporate Characteristics Associated with Master Limited Partnership Formation" (with William Terando) *Journal of the American Taxation Association* (Spring 1993), 23-45.

"An Investigation of the Firm Size / Effective Tax Rate Relation in the 1980's", (with Karen Molloy and David Ziebart), *Journal of Accounting Auditing and Finance* Vol. 8 2: (Feb. 1993)

"Current Issues in Pension Plan Termination: Empirical Evidence", (with Sarah Reiter) *Critical Perspectives in Accounting*, Vol. 3, (1993) 61-85.

"The Effect of the Alternative Minimum Tax on Corporate Tax Burdens" (with Dave Ziebart), *The Quarterly Review of Economics and Financ*e Vol. 33, No. 2 (Summer 1993), 123-139.

"Discussion of Firms' Responses to Anticipated Reductions in Tax Rates: The Tax Reform Act of 1986", *Journal of Accounting Research*, Vol. 30, Supplement (1992).

"Measurement of Effective Tax Rates Using Financial Statement Information", (with Karen Molloy and David Ziebart), *Journal of the American Taxation Association*. (Spring 1991), 57-72.

"Comment on A Behavioral Study of the Meaning and Influence of Tax Complexity" (with Bonita Daly), *Journal of Accounting Research*, (Spring 1990), 193-197.

**PUBLICATIONS: Articles in Refereed Journals—Invited**

“USB: (Universal Serial Bus) Reducing Peripheral Connectivity Problems” *NLA Review*

(Summer 1999) p 9-10.

Book Review: The Failure of U.S. Tax Policy: Revenue and Politics, *Journal of the American Taxation Association* (Spring 1999) Vol. 21 #1.

Using Push Technology for Information Dissemination to Clients and Employees" *NLA Review* (Summer 1998)

Tax Software Review: Microsoft NetMeeting, *Journal of the American Taxation Association*, (Spring 1998) Vol. 20 #1 145-147

“Data Transmission: The Key to Internet Use” *NLA Review*, (Spring 1998)

"Effective Information Acquisition Using Internet Technology" *NLA Review* (Fall 1997)

“Synchronous and Asynchronous Collaboration: An Effective use of Technology”

*NLA Review*, (Summer, 1997)

“Tax World: An Internet Tax Resource” *NLA Review*, (Spring, 1997)

**PUBLICATIONS: Chapters in Books, Monographs, and Case Series**

Life of Riley 2000: A Tax Case Series Prentice Hall (Spring 2000)

Endorphin-USA: A Tax Case Series Prentice Hall (Spring 1999)

Life of Riley: A Tax Case Series. Prentice Hall (Fall 1998)

Chapters 11, 19, and 20, *TaxPoint*, John Everett and Cherie O’Neil, Eds. 1998 Edition Southwestern Publishing (January 1998).

Chapters 2 and 8, *Applied Professional Research for Accountants*, David A. Ziebart Ed. Prentice Hall (January 1998, January 2001)

Online Supplement Material, *Principles of Taxation for Business and Investment Planning*, 1999 Edition, McGraw-Hill-Irwin (July 1999).

Online Supplement Material, *Principles of Taxation for Business and Investment Planning*, 1998 Edition, McGraw-Hill-Irwin (July 1998).

Online Supplement Material, *Principles of Taxation for Business and Investment Planning*, 1997 Edition, McGraw-Hill-Irwin (July 1997).

Chapters 11,19, and 20, *TaxPoint*, John Everett and Cherie O’Neil, Eds. 1997 Edition Southwestern Publishing (March 1997).

"Methodological Problems in Empirical Market-Based Tax Research" (W.H., Shaw) in *A Guide to Tax Research Methodologies* Charles Enis, Editor American Taxation Association Section of American Accounting Association 1991 28-41.

**PUBLICATIONS: Abstracts in Refereed Journals**

"The Effect of Risk and Tax Differences on Corporate and Limited Partnership Capital Structure” (With William Terando*), Corporate Finance and Organizations, Working Paper Series,* Volume 5 Number 3: February 16, 1998

The Effect of Risk and Tax Differences on Corporate and Limited Partnership Capital Structure " (With William Terando), *Journal of Accounting Abstracts, Working Paper Series*, Volume 1 Number 8: October 24, 1997

“Capital Restructuring and Accounting Compliance Costs: The Case of Publicly Traded Partnerships” (With Marjorie K. Shelley and T. J. Atwood), *Journal of Accounting Abstracts, Working Paper Series*, 2(39*)*, November 18, 1996.

"Economic Incentives and Accounting Policy Choices," *Journal of the American Taxation Association*, p. 102, (Fall 1987).

**PUBLICATIONS: Articles in Refereed Proceedings**

“Discussion of State and Provincial Corporate Tax Planning: Income Shifting and Sales Apportionment Factor Management” *Proceedings of the Illinois Tax Symposium V.* Office of Accounting Research University of Illinois. (Fall 1998)

### PUBLICATIONS: Abstracts in Refereed Proceedings

"The Effect of Organizational Tax Differences and Risk on Capital Structure Differences Between Corporations and Limited Partnerships". American Accounting Association Annual Meetings (August 1997).

"Intertemporal Framing Issues in Management Compensation" ABO Conference, Las Vegas NV. (With Marjorie K. Shelley, the University of Illinois at Urbana-Champaign) (June 1996).

“Capital Restructuring and Accounting Compliance Costs: The Case of Publicly Traded Partnerships” (with Marjorie K. Shelley, and T.J. Atwood) Proceedings of the 1996 Northeast Regional AAA Meetings (April 1996).

"Current Issues in Pension Plan Termination: Empirical Evidence" (with Sara Reiter) Proceedings of the 1990 American Accounting Association Annual Meetings (August 1990).

"Are Expectations of Paying the AMT Consistent with Reduced Tax Burdens?" (With David Ziebart), Proceedings of the 1991 American Accounting Association Midwest Meetings (April 1991).

"Measuring Tax Incentives" (with Sara Reiter), Proceedings of the 1991 American Accounting Association Annual Meetings (August 1991).

**WORKING PAPERS:**

“Audit Fee Consequences of Low Office-Level Audit Quality and Their Impact on Future Audit Quality” with Yuzhou Chen University of Nebraska Lincoln (preparing for submission)

“Moving to Less Contaminated Audit Offices and the Likelihood of Misstatement” with Yuzhou Chen University of Nebraska Lincoln (preparing for submission)

“Short Selling and Tax Disclosure: Evidence from a Natural Experiment” with Thomas Kubick University of Kansas, Xiao Song University of Nebraska Lincoln (preparing for submission)

“What is the influence of lead independent directors on corporate tax policy?” with Bo Gao University of Nebraska Lincoln (preparing for submission).

“Do Lead Independent Directors on the Audit Committee affect Financial Reporting Quality?” with Marjorie Shelley and Bo Gao University of Nebraska Lincoln (preparing for submission).

“Audit Office Client Portfolios and Misstatements” with Eric Beardsley University of Notre Dame and Nathan Goldman UT Dallas. (under review at JAAF)

“Disclosure Discrepancies and the Market Value of Tax Avoidance” with Jimmy Downes, University of Nebraska Lincoln and Matt Bjornsen, Oklahoma State University (under review JAPP*)*

Does Company Reputation Matter for Voluntary Disclosure Quality? Evidence from Management Earnings Forecasts (with Cory Cassell and Linda Myers University of Arkansas, and Ying Cao Chinese University of Hong Kong. (under review Contemporary Accounting Research*)*

Going, Going, Still Here? Determinants and Reactions to Consecutive Going Concern Opinions with Kathleen Harris Washington State University and Paul Wong UC Davis (Under review Accounting Horizons)

Debt Financing Constraints, Managerial Debt Holdings and Tax Outcome Variability (with Herita T. Akamah and Sydney Shu University of Oklahoma) (under revision for second round *Contemporary Accounting Research*)

Tournament incentives and tax planning with Lars Helge Haß and Skralan Vergauwe Lancaster University Management School, and Linda A. Myers University of Arkansas (under revision for submission)

Is Accrual-Related Bias in Management Earnings Forecasts Unintentional? with Sami Keskek and Linda Myers University of Tennessee Knoxville (Under revision for *Journal of Accounting Research)*

“Sustainable Tax Strategies and Corporate Transparency” with Stevanie Neuman Texas A&M University and Marjorie Shelley University of Nebraska Lincoln. (under revision)

Who You Know Matters: Evidence of Fee Discounts for Clients with Well-Connected Audit Committees with Brant E. Christensen, Nathan Y. Sharp, Paul A. Wong Texas A&M University (under revision)

Sustainable Tax Strategies and Earnings Persistence" with Stevanie Neuman and Sean McGuire Texas A&M University) (under revision)

Investments in Tax Planning, Tax Avoidance and the New Economy Business Model with Connie D. Weaver and Jaron H. Wilde (Texas A&M University)

Does Estimation Uncertainty Affect Investors’ Preference for the Form of Financial Statement Presentation? Brant E. Christensen, Steven M. Glover, Thomas C. Omer, Marjorie K. Shelley. 2012. (under revision additional data collection)

Pork Bellies and Public Company Audits: Have Audits Once Again Become Just Another Commodity? Brant E. Christensen, Thomas C. Omer, Nathan Y. Sharp, Marjorie K. Shelley. 2012. (under revision)

Peers’ Effects on Corporate Tax Policies—Evidence from State Tax Changes with Chen Chen Monash University and Shufang Lai Chinese University of Hong Kong

**ILLINOIS WORKING PAPER SERIES:**

"Is There A Hole in the AMT Net?" (With David Ziebart), #1466.

"Are Expectations of Paying the AMT Consistent With Reduced Tax Burden?" (With David Ziebart), #1468.

"The Use of Accounting Information to Estimate Effective Tax Rates" (with Karen Molloy and David Ziebart, University of Illinois at Urbana-Champaign), #89-1556.

"The Effect of Taxes on the Adoption of Stock Option Plans" (with Silvia Madeo, University of Missouri-St. Louis), #89-1579

"Incentives Behind Corporate Conversions to Master Limited Partnerships"(with William Terando, University of Notre Dame), #91-0168.

**PROFESSIONAL POSITIONS**:

Visiting Assistant Professor of Accounting, University of Iowa, Fall 1986

Assistant Professor of Accountancy, University of Illinois at Urbana-Champaign Jan. 87-1994

Associate Professor of Accounting, Northeastern University Boston MA 1994-1996

Associate Professor of Accounting, University of Illinois at Chicago, 1996-Spring 2005

Visiting Associate Professor of Accountancy, University of Illinois at Urbana-Champaign, Fall 2000-2002.

Educational Consultant University of Illinois Masters of Taxation Program 2002-2003.

Educational Consultant Nanyang University, Singapore 2001-2003

Visiting Associate Professor of Accountancy, University of Illinois at Urbana-Champaign, Spring 2004

Professor of Accounting Texas A&M University Summer 2005-May 2013

Professor of Accounting University of Nebraska Lincoln May 2013- Present

**PROFESSIONAL HONORS**:

Editor *Journal of International Accounting Research* 2017

Editor *Auditing Journal of Practice and Theory* 2017

Conference Editor JAAF 2016-2017

Editorial Board *Accounting Horizons* 2015-present

Editor *Contemporary Accounting Research* 2014-present

Editorial Board *The Accounting Review* 2014- present

Ray Sommerfeld Outstanding Tax Educator 2012

Editor *The Accounting Review*, June 2008-2011

Co-Editor *The International Journal of Accounting* 2011-present

Editorial Board *The International Journal of Accounting* 2005-Present

American Taxation Association, 2005-2006, President.

American Taxation Association, 2004-2005, President Elect.

Ernst &Young 1997 Tax Camp, Santa Cruz California, Summer 1997, Participant

“Teachers Rated as Excellent by Their Students”, University of Illinois Spring 1993.

Master Limited Partnership Roundtable, guest speaker, general session panel member, Chicago, August 1992.

Journal of Accounting Research Tax Conference, participant,

University of Chicago May 1992.

Peat Marwick Fourth Annual Tax Professors Symposium, participant,

Washington, D.C., October 1990.

Tax Policy Research Symposium, participant, University of Michigan, Ann Arbor Michigan, 1991, 1992.

Ernst and Young Tax Educators Conference, participant, Washington

D.C. April 1990, March 1992.

Stanford Summer Tax Conference participant, Stanford University, July 1989.

Big-Ten Doctoral Consortium Faculty Representative, Purdue

University, March 1989

Ernst and Whinney Tax Educators Conference, participant,

Washington D.C., April 1988.

Research Fellow, Bureau of Economic and Business Research,

University of Illinois at Urbana-Champaign, 1988-89.

American Accounting Association Doctoral Consortium

Student Representative, August 1983, Biloxi, Mississippi

Big-10 Doctoral Consortium Student Representative, University of Minnesota, April, 1983.

President, Omicron Delta Epsilon, Kearney State College Chapter, 1980

**GRANTS and AWARDS:**

Notable Contribution to the Auditing Literature January 2014

Center for Audit Quality Research Award 2013

Center for Audit Quality Research Award 2012

Dr. Ricky W. Griffin Research Award 2012, Mays Business School

Best *Journal of the American Taxation Association* article of 2010

PWC InQuiries Award 2008

Best Accounting Review Article 2003 Financial Executives Board, AAA and Baruch College November 2004

UIC College of Business Administration, Venture 1997, 2000.

Investors in Business Education: Summer Research Grant, 1987, 1988, 1989, 1991.

Ernst and Young Tax Research Grant (with Sara Reiter) 1990.

UIUC Campus Research Board 1990.

**PROFESSIONAL ORGANIZATIONS:**

American Accounting Association

American Taxation Association

National Taxation Association

**PROFESSIONAL SERVICE**:

Chair ATA Doctoral Dissertation Committee 2017-2018

Member ATA Long-Range Planning Committee 2008-2014

Member ATA Awards Committee 2008-2010

Chair-Nominating Committee, American Taxation Association, 2007-2008

Nominating Committee, American Accounting Association, Member 2006-2007

External Relations Committee, American Taxation Association, Chair 2006-2007

American Taxation Association 2004-2005 Long Range Planning Committee, Chair

American Taxation Association 2004-2005 President-Elect

American Taxation Association 2004 Mid-Year Meeting Committee, member

American Taxation Association Chair, ATA Technology Resource Committee 2001-2002, 2003-2004

AICPA Regulation Simulation Task Force 2001-2002, 2003-2004, 2004-2005, 2005-2006

American Taxation Association ATA Technology Committee 2001-2002, member

Ad Hoc Reviewer Canadian Journal of Operational Research and Information Processing (INFOR), 2003

Discussant Illinois International Accounting Summer Conference Gottigen University, Gottigen Germany June 2003

Discussant National Tax Conference, Tax Culture Session, Chicago Illinois, November 2004

Discussant International Atlantic Economics Conference, Paris France March 2002

Discussant Illinois International Accounting Summer Conference, June 2001

Discussant (2 papers) International Symposium on Auditing Research NanYang Technical University, Singapore June 2001

Discussant, American Accounting Association Annual Meetings, August 2001 (3 papers).

American Accounting Association Webmaster Committee,

Chairman 1999-2000

American Taxation Association, Price Waterhouse-Coopers Doctoral Dissertation

Award Committee, 1999-2000.

American Taxation Association, ATA Publications Committee, 1998-2000, 2003-2004

American Taxation Association, Teaching Resources Task Force 1998-1999

American Taxation Association, JATA Conference Committee, 1997-1998.

American Accounting Association, Electronic Syllabus Guidance Committee, 1997-1998

American Accounting Association, Electronic Materials and Dissemination Committee,

Chairman 1996-1997

American Taxation Association, ATA Computer Resources Committee (Ex-Officio)

1995-1996

American Accounting Association, Pagemaster (ATA) 1995-1996, 1996-1997

1997-1998

American Taxation Association, Publications Committee 1994-1996, 2002-2004

Editorial Board, *Journal of the American Taxation Association*

1990-1991, 1991-1992, 1992-1993, 1995-1998, 2001-2004

Editorial Board, *The International Journal of Accounting*, 2002-Present

Ad Hoc Reviewer, *Auditing, Journal of Theory and Practice* 2003, 2004, 2005

Ad Hoc Reviewer, *Journal of Accounting Research*, 1991, 1992, 1995

Ad Hoc Reviewer, *Journal of the American Taxation Association*,

1988,1989,1990,1991,1992,1993,1995, 2001, 2002, 2003, 2004, 2005

Ad Hoc Reviewer, *Accounting Review*, 1991, 1992, 2003, 2004, 2005

Ad Hoc Reviewer, *Advances in Taxation*, 1991, 1992, 1993

Ad Hoc Reviewer, *Contemporary Accounting Research*, 1992, 2002, 2003, 2004

Ad Hoc Reviewer, *National Tax Journal*, 1993

Editorial Review Board *Accounting Perspectives* 1995, 1996

American Taxation Association, Research Resources and Methodology

Committee 1992-1993.

American Taxation Association, Price Waterhouse Doctoral Dissertation

Award Committee, 1991-1992.

American Accounting Association, Midwest Meeting, session moderator, Indianapolis, April 1992.

American Taxation Association, Tax Manuscript Committee, 1990-1991. American Taxation Association, Research Methodology Committee, 1989-1990

American Accounting Association, National Meetings, session moderator, Hawaii, August 1989.

Annual Program Committee, American Taxation Association, 1988-89

Text Reviewer, Harcourt Brace and Javonovich, 1986

**DEPARTMENT SERVICE:**

(University of Nebraska Lincoln)

Director of PhD Program School of Accountancy

Director of Graduate Studies School of Accountancy

(Texas A&M University)

PhD Committee, (Recruiting, Evaluation, and Curriculum subcommittees) 2006-2007

Recruiting Committee, Chair 2006-2007

(University of Illinois at Chicago)

Director of Graduate Studies 1999-2000

Department Advisory Committee 1999-2000

Department Advisory Committee 1997-1998

Department Advisory Committee 1997-1998

Department Advisory Committee 1996-1997

Department Webmaster 1996-2000

(University of Illinois-at Urbana-Champaign)

Project Discovery Tax Course Development Committee 1993-1994, 2000-2002, 2003-2005

Office of Accounting Research Forum Committee, 1991-1992

Accountancy Department Recruiting Committee, 1990-1991

Ph.D. Courses and Curriculum Policy Committee, 1990-1991

Illinois Tax Symposium Committee, 1989, 1991,1993,1997,1999, 2001, 2003

Ph.D. Program Committee (Admissions), 1988-1989, 1989-1990

Accountancy Department Advisory Committee, 1989-1990

**COLLEGE SERVICE**:

(University of Nebraska Lincoln)

Member of College Promotion and Tenure Committee

Member of Committee on Evaluation of Professorships

(Northeastern University)

Tax Faculty Coordinator (1995-1996)

Teaching, Research, and Computer Committee 1995-1996 (Chair)

Information Technology Committee 1995-1996

ACAC Committee (1996)

(University of Illinois at Chicago)

College Coordinating Committee 1998-2000

Computer Policy Committee 1998-2000

Graduate Academic Program Committee 1999-2000 (Secretary)

PhD Program Committee 1999-2000

**UNIVERSITY SERVICE:**

(University of Illinois at Chicago)

UIC Senate 1999-2001

Academic Freedom and Tenure Committee 1999-2001

**DISSERTATION COMMITTEES:**

(University of Nebraska Lincoln)

Tiffany Westfall-Chair

Katherine Harris-Chair

(Texas A&M University)

*Dissertation Chair*

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**TEACHING EXPERIENCE/INTERESTS**

Income Tax Planning and Strategy (Scholes and Wolfson)

Financial Accounting (MBA and Undergraduate)

Introductory Taxation

Advanced Taxation (corporate and partnership)

Ph.D. Seminar in Taxation

**PRESENTATIONS:**

American Accounting Association Meetings, Doctoral Research in Taxation, "Economic Incentives and Accounting Method Choices," New York, New York, August 1986.

Current Research in Tax, Professional Advisory Board, University of Illinois at Urbana-Champaign, 1987.

University of California Tax Conference, "Taxes and the Timing of Executive Compensation," Los Angeles, CA, January 1988.

University of Oklahoma, "The Tax Effects on Adoption of Stock Option Plans," Norman, OK, February 1989.

American Taxation Association Mid-Year Meetings "A Tutorial on Capital Markets Research in Taxation," Atlanta, GA., February 1990.

American Accounting Association Midwest Meeting "Are Expectations of Paying the AMT Consistent with Reduced Tax Burdens?" Kansas City, MO April, 1991.

American Accounting Association Annual Meeting, "Measuring Tax Incentives," Nashville, TN August, 1991.

University of Texas at Austin, "Incentives Behind Corporate Conversions to Master Limited Partnerships," Austin, TX, April 1992.

"Current Research on Master Limited Partnerships," Professional Advisory Board, University of Illinois at Urbana-Champaign, 1992.

M L P Roundtable "Why PTPs are interesting: Applications to Teaching and Research," Chicago, IL, August 1992.

“Internet Resources in Accounting” Northeastern University, AWSCPA September 1995.

“The Influence of Tax Costs on Organizational Choice in the Natural Resource Industry” Indiana University December 1995.

“The Influence of Tax Costs on Organizational Choice in the Natural Resource Industry” Oklahoma University December 1995.

Beyond E-Mail: Using the Internet for Tax Teaching and Research, ATA Mid-Year Meetings 1996 New Orleans, Louisiana.

“Welcome to the Internet” Northeastern University, Massachusetts Society of CPAs, May 1996

"Tools, Techniques & Tax Issues in Executive Compensation" UIC College of Business Administration CALU,CLU/ChFC Chicago, July 1996.

Getting the Most out of Retirement Assets: Tools, Techniques and Tax Planning for the 21st Century, UIC College of Business Administration, CALU, CLU/ChFC, Chicago, Oct 1996.

“Using the Internet in the Classroom” Oklahoma Accounting Educators Conference, Oklahoma City OK February 1997

“Enhancing Collaborative Learning in the Classroom” Tax Seminar for Educators, Prentice Hall Kansas City MO, February 1997

"Enhancing Collaborative Learning in the Classroom" Tax Seminar for Educators, Prentice Hall Boston MA, March 1997.

“Using the Internet in the Classroom and Enhancing Collaborative Learning” Illinois AICPA, DePaul University, Chicago May 31 1997.

“Using the Internet in the Classroom and Enhancing Collaborative Learning” University of Notre Dame, June 24 1997

“The Effect of Organizational Tax Differences and Risk on Capital Structure Differences Between Corporations and Limited Partnerships”, AAA National Meeting, August 1997.

“Effective use of Technology in the Classroom” Tax Seminar for Educators, Prentice Hall, Chicago, IL. February 6, 1998

"Effective use of Technology for Information Dissemination, AICPA Tax Education Symposium, Las Vegas Nevada, June 5, 1998.

"Effective Internet and Intranet Usage" Loyola University, BK Management Education Seminar

Chicago, IL July 21, 1998.

"Working with Clients over the Internet" Loyola University, BK Management Education Seminar

Chicago, IL July 21, 1998.

"The Effect of Risk and Tax Differences on Corporate and Limited Partnership Capital Structure" Purdue University (October 1998).

"The Effect of Risk and Tax Differences on Corporate and Limited Partnership Capital Structure," University of Iowa (November 1998).

"The Effect of Risk and Tax Differences on Corporate and Limited Partnership Capital Structure," Indiana University at Indianapolis (November 1998).

“U.S. Tax System Past and Present” University of Illinois at Chicago Office of External Education (October 1999).

“Life of Riley 2000,” American Taxation Association, Mid-Year Meeting Orlando Florida, (February 2000).

“Data Resources on the Internet,” American Taxation Association Mid-Year Meeting, Orlando Florida, (February 2000).

Strategic, Political, and Economic Factors Influencing State Tax Policy Changes”, University of Kansas, (March 2001).

“Teaching Tax a Project Discovery Approach”, Nanyang Technical University, Singapore July 2001.

Strategic, Political, and Economic Factors Influencing State Tax Policy Changes”, University of Missouri-Columbia, (Sept 2001).

Strategic, Political, and Economic Factors Influencing State Tax Policy Changes”, National Tax Association Meetings Baltimore, (November 2001).

“A Project Discovery Approach to Teaching”, CARMIP Conference, Shenzhen China January 2002.

Strategic, Political, and Economic Factors Influencing State Tax Policy Changes”, IAEC Conference, Paris France, (March 2002).

The New Computerized CPA Exam, AAA Annual Meeting, San Antonio TX (August 2002)

The New Computerized CPA Exam, Beta Alpha Psi, University of Illinois at Chicago, (November 2002)

The New Computerized CPA Exam: Are Your Students Ready for It? ATA Mid-Year Meetings, St. Petersburg FL. (February 2003).

“The Use of Tax Simulations on the CPA Exam” ATA Mid-Year Meetings, Denver CO (February 2004).

““Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment” Oklahoma Financial Accounting Conference, University of Oklahoma, Norman OK, June 2005

“The Use of Tax Simulations on the CPA Exam” AAA Annual Meetings, San Francisco, CA (August 2005).

"Do Auditors Waive Opportunistic Misstatements as Immaterial? Evidence from Staff Accounting Bulletin No. 108" Notre Dame University Oct 2009

Tax Avoidance: Do Tax Experts really make a difference? University of California Irvine March 2010

Tax Avoidance: Do Tax Experts really make a difference? University of Connecticut April 2010

Tax Avoidance: Do Tax Experts really make a difference? University of Georgia November 2010

The New Economy Business Model, Tax Avoidance, and Investments in Tax Planning; University of Arkansas April 2012