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Employment

2012 – present	Massachusetts Institute of Technology, Full Professor Howard W. Johnson Professor
2009-2012	Massachusetts Institute of Technology, Associate Professor (with tenure)
Fall 2008	Massachusetts Institute of Technology, Visiting Professor
2006-2009	University of Michigan, Associate Professor of Accounting (with tenure)
2002-2006	University of Michigan, Assistant Professor of Accounting
1998-2002	University of Washington, Teaching and Research Assistant
1993-1998	KPMG LLP -Tax Manager, St. Louis, Missouri and Phoenix, Arizona

Education

2002	University of Washington, PhD- Accounting
1997	University of Missouri-St. Louis, MAcc (emphasis: Taxation)
1993	Eastern Illinois University, BBA (Summa Cum Laude)

Certification and Professional Associations

1993	Certified Public Accountant
1993	Certified Management Accountant American Institute of Certified Public Accountants Institute of Management Accountants

Government Testimonies

U.S. Senate Committee on Finance “Tax Reform Options: Capital Investment and Manufacturing,” hearing held March 6, 2012.

U.S. House of Representatives Committee on Ways and Means “The Interaction of Tax and Financial Accounting on Tax Reform,” hearing held February 8, 2012.

Publications

“Taking the Long Way Home: U.S. Tax Evasion and Offshore Investments in U.S. Equity and Debt Markets,” with Ed Maydew and Jacob Thornock, forthcoming, *Journal of Finance*, 2013.

“Where do Firms Manage Earnings?” with Scott Dyreng and Ed Maydew, forthcoming, *Review of Accounting Studies*, 2013.

“Dividend Policy at Firms Accused of Accounting Fraud,” with Judson Caskey, forthcoming, *Contemporary Accounting Research*, 2012 (pub. online December 3, 2012)

“Audit Fees and Book-Tax Differences,” with Gopal Krishnan and Lillian Mills, *Journal of American Taxation Association*, vol. 34, Spring 2012 p. 55 -86.

“Real Effects of Accounting Rules: Evidence from Multinational Firms’ Investment Location and Repatriation Decisions,” with John Graham and Terry Shevlin, *Journal of Accounting Research*, vol. 49, March 2011, p. 137-188.

“A Review of Tax Research,” with Shane Heitzman, *Journal of Accounting and Economics*, vol. 50, December 2010, p. 127-178.

- ATA Outstanding Manuscript Award, 2012

“Barriers to Mobility: The Lockout Effect of U.S. Taxation of Worldwide Corporate Profits,” with John Graham and Terry Shevlin, *National Tax Journal*, vol. 63, Dec. 2010, p. 1111-1144.

“The Effects of Managers on Corporate Tax Avoidance,” with Scott Dyreng and Ed Maydew, *The Accounting Review*, vol. 85, July 2010, p. 1163-1189.

“Book-Tax Conformity: Implications for Multinational Firms,” with Ed Maydew, *National Tax Journal*, vol. 62, March 2009, p. 127-153. Forum/invited paper.

“What Does Tax Aggressiveness Signal? Evidence from Stock Price Reactions to News about Tax Shelter Involvement,” with Joel Slemrod, *Journal of Public Economics*, vol. 93, February 2009, p. 126-141.

“An Unintended Consequence of Book-Tax Conformity: A Loss of Earnings Informativeness,” with Ed Maydew and Terry Shevlin, *Journal of Accounting and Economics*, vol. 46, December 2008, p. 294-311.

“Long Run Corporate Tax Avoidance,” with Scott Dyreng and Ed Maydew, *The Accounting Review*, vol. 83, January 2008, p. 61-82.

“An Empirical Examination of Corporate Tax Noncompliance,” with Lillian Mills and Joel Slemrod, in *Taxing Corporate Income in the 21st Century*, A. Auerbach, J. R. Hines Jr., and J. Slemrod (eds.). Cambridge: Cambridge University Press, 2007. Invited paper.

“Is There a Link Between Executive Equity Holdings and Accounting Fraud,” with Merle Erickson and Ed Maydew, *Journal of Accounting Research*, vol. 44, March 2006, p. 113-143.

Publications (continued)

“Evidence on the Information Loss of Conforming Book Income and Taxable Income,” with Stacie Kelley Laplante and Terry Shevlin, *The Journal of Law and Economics*, vol. 48, October 2005, p. 407-442.

“The Persistence and Pricing of Earnings, Accruals, and Cash Flows When Firms Have Large Book-Tax Differences,” *The Accounting Review*, vol. 80, January 2005, p. 137-166.

- 2003 ATA/PriceWaterhouseCoopers Best Tax Dissertation Award
- 2003 Financial Accounting and Reporting Section of the American Accounting Association Best Financial Accounting Dissertation Award.

“Book-Tax Conformity for Corporate Income: An Introduction to the Issues,” with Terry Shevlin, *Tax Policy and the Economy*, No. 19, 2005, edited by James M. Poterba. National Bureau of Economic Research, Cambridge, MA. Invited paper.

“How Much Will Firms Pay for Earnings That Do Not Exist? Evidence of Taxes Paid on Allegedly Fraudulent Earnings,” with Merle Erickson and Ed Maydew, *The Accounting Review*, vol. 79, April 2004, p. 387-408.

“What Can We Infer About a Firm’s Taxable Income from its Financial Statements?” *National Tax Journal*, vol. 56, Dec. 2003, p. 831-863. Invited paper, presented at the Brookings Institute.

“Are Executive Stock Options Associated With Future Earnings?” with Shiva Rajgopal and Terry Shevlin, *Journal of Accounting and Economics*, December 2003, p. 3-43.

- Best Paper Award at the 2002 Journal of Accounting and Economics Conference

“Dividend Taxes and Firm Valuation: A Re-Examination,” with James Myers and Terry Shevlin, *Journal of Accounting and Economics*, vol. 35, June 2003, p. 119-153.

“The Tax Benefits of Employee Stock Options: The Accounting and Implications,” with Terry Shevlin, *Accounting Horizons*, vol. 16, March 2002, p. 1-16.

Working Papers

“Incentives for Tax Planning and Avoidance: Evidence from the Field,” with John Graham, Terry Shevlin, and Nemit Shroff.

“What do Firms do When Dividend Tax Rates Change? An Examination of Alternative Payout Responses to Dividend Tax Rate Changes,” with Jeffrey Hoopes.

“Understanding Why Firms Hold So Much Cash: A Tax Risk Explanation,” with Ed Maydew and Daniel Saavedra.

“The Effect of Repatriation Tax Costs on U.S. Multinational Investment,” with Rebecca Lester and Rodrigo Verdi.

Teaching Experience

2011-2012	Financial Accounting, Masters of Finance Program, MIT (recent rating: 4.7/5.0)
2008-2013	Taxes and Business Strategy, MBA elective, MIT (recent rating: 4.9/5.0)
2010-2012	Ethics Module; Sloan Innovation Period, MIT
2009	Intermediate Accounting, MBA elective, University of Michigan
2004-2008	Financial Accounting, MBA Core Course, University of Michigan
2003, 2008	Intermediate Financial Accounting (BBA), University of Michigan
1999- 2001	Teaching Assistant, University of Washington. Executive MBA Program and Undergraduate Program, Financial and Managerial

Editing and Reviewing

Co-Editor, *Journal of Accounting and Economics*, 2009 - present
Editorial Board Member of *Contemporary Accounting Research*, 2007 – 2009
Editorial Board Member of the *Journal of Accounting and Economics*, 2006-2009
Editorial Board Member of *The Accounting Review*, 2005-2009
Editorial Board Member of *The Accounting Horizons*, 2009 - 2011
Editorial Board Member of *The Journal of American Taxation Association*, 2004
Ad hoc reviewer for: *The Accounting Review*, *Journal of Accounting Research*, *The Journal of Finance*, *The Journal of Financial Economics*, *American Economic Journal: Economic Policy*, *The Journal of Public Economics*, *The Journal of Business*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *The Journal of the American Taxation Association*, *The Journal of Management Accounting Research*, *The Journal of Accounting, Auditing, and Finance*, *The Australian Tax Review*, *Accounting and Business Research (UK)*, *National Tax Journal*, *Accounting Horizons*, and the MI Census RDC.

Awards and Honors

2012	Distinguished Alumni Award, Lumpkin College of Business, Eastern Illinois University
2012	Outstanding Manuscript Award, American Taxation Association
2010	Referee of the Year, National Tax Journal
2005	Bank One Corporation Assistant Professor of Business Administration, University of Michigan
2003	Best Paper Award at the 2002 JAE Conference
2003	Financial Accounting and Reporting Section's Best Dissertation Award
2003	American Taxation Association/PwC Best Dissertation Award
2003-2006	Ernst & Young Faculty Fellowship, University of Michigan
2001	Deloitte Doctoral Fellowship
2001	University of Washington PhD Teaching Award
1998-2001	AICPA Doctoral Fellowship
1998-1999	University of Washington Dean's Achievement Award
1998	Eastern Illinois University Outstanding Young Alumnus Award
1993	State Farm Insurance Companies Fellowship (40 students nationwide)

External Service and Committee Work

Planning committee, AAA Doctoral Consortium, Lake Tahoe, 2012
Trustee, American Tax Association, 2010-2012
Board member, National Tax Association, 2009-2012
Co-teacher of the Tax Doctoral Consortium, University of North Carolina, 2009 - 2012
Selection committee for the Distinguished Contribution to the Literature Award, 2011
Deloitte Foundation Doctoral Fellowship Selection Committee, 2008 – 2010
Program Committee, National Tax Association Annual Meeting, 2005, 2009, 2010
Publications Committee of the American Taxation Association – 2007-present
Journal of the American Taxation Association Conference Selection Committee – 2007
Member of the 2004 National Tax Association Spring Symposium Planning Committee
Reviewer and Discussant for the AAA at various Annual and Midyear Meetings

MIT Sloan School, Service and Committee Work

Masters of Finance, Program Committee, 2012-present
Undergraduate Task Force, Sloan School of Management, 2012-present
Chair, Accounting Group, July 2011 - present
Recruiting Chair, Accounting Group, 2010, 2011, 2012
MBA Program Committee, 2009-2011
Faculty Task Force on Values, 2009-2010
Several Promotion and Tenure Sub-Committees

University of Michigan, Ross School of Business, Service and Committee Work

Conference chair – Kapnick Accounting Conference, Univ. of Michigan, 2008
Harry Jones Fund, Faculty Administrator, 2006-2009
Co-chair of recruiting, 2006-2008, Accounting Group, Ross School of Business

Doctoral Committee Service

Zawadi Lemayian (Co-chair) – expected 2012
Jeffrey Hoopes (Co-chair; University of Michigan student) – expected 2012
Luo Zuo (member) – expected 2012
Luke Watson (member; Pennsylvania State University) – expected 2012
Nemit Shroff (Co-Chair) (University of Michigan student) – 2011 (MIT)

- Paper awarded Best Dissertation from the Financial Accounting and Reporting Section of the American Accounting Association
- Paper awarded the Michigan Ross Emeritus Professors' Dissertation Award

Sebastien Bradley (member; U. of Michigan economics student) – 2011 (Drexel)
Jake Thornock (UNC student) – 2010 (University of Washington)
Kyle Peterson (Chair) – 2008 (University of Oregon)
Chad Larson (member) – 2008 (Washington University)
Jonathan Cohn (member; finance student) – 2008 (University of Texas)

Invited Research Presentations

2012	London Business School University of Miami New York University Law School Colloquium on Tax Policy and Public Finance Arizona State University
2011	Staff briefing of the Permanent Subcommittee on Investigations for Homeland Security Internal Revenue Service Staff briefing for Senate Finance Committee staff Columbia University University of Chicago Northwestern University University of Texas, Austin University of Wisconsin, Madison Rice University Penn State University Corporate Tax Reform Summit: Are Investment Incentives Necessary in Corporate Tax Reform?, Russell Senate Office Building, Washington, D.C. Tax Economists Forum, Washington, D.C.
2010	University of Washington Texas A&M University Georgetown University University of Southern California
2009	University of North Carolina Tax Symposium Yale University Journal of Accounting and Economics conference
2008	Duke University Boston College Boston University University of Tennessee, Taxes and Mobility Conference University of Notre Dame Washington University-St. Louis CESifo Summer Institute, Venice, Italy Tax Economists Forum

Invited Research Presentations (continued)

2007	Said Business School – Oxford University Stanford University University of California-Berkeley University of Arizona University of Georgia The National Economists Club The American Tax Policy Institute NBER Financial Accounting and Taxation Conference
2006	Harvard Business School University of North Carolina University of Missouri at Columbia International Tax Policy Forum
2005	Columbia University Northwestern University Massachusetts Institute of Technology University of Florida Arizona State University University of California Los Angeles Public Finance Seminar (Michigan)
2004	NBER Tax Policy and the Economy Conference
2003	The Ohio State University Texas A&M University AAA Midwest Meeting University of North Carolina at Chapel Hill The Brookings Institute University of Texas at Austin University of Oregon University of Colorado at Boulder Michigan State University
2002	University of Georgia Indiana University Washington University (St. Louis) University of Illinois (Urbana-Champaign) University of Iowa University of Pennsylvania Massachusetts Institute of Technology Stanford University University of Chicago University of Michigan Rochester University University of Arizona

Keynote Speeches, Discussions, Doctoral Consortium Talks, and Other Talks

- 2013 Panel presenter, session title: “The Road Ahead: Tax Reform and U.S. Source Intangible Income” at the Tax Council Policy Institute Conference entitled “Taxation of Intangibles: Implications for Growth, Jobs and Competitiveness” Washington D.C.
Discussion of “Assessing the Quality of the Income Tax Accrual” by Choudhary, Koester, and Shevlin. FARS Conference, San Diego.
- 2012 Discussion of “Investment, Accounting, and the Saliency of the Corporate Income Tax” at the Trans-Atlantic Public Economics Seminar Conference on Business Taxation” sponsored by the NBER and University of Oxford, held at Oxford University, UK.
Speaker, panelist, and small group leader at the AAA Doctoral Consortium, Lake Tahoe.
Speaker at the KPMG PhD Project Doctoral Consortium
Resident faculty, Verband der Hochschullehrer für Betriebswirtschaft (VHB) Seminar in empirical tax research, Vienna, Austria
- 2011 Speaker at forum entitled “Are Investment Incentives Necessary in Corporate Tax Reform?” held at the Russell Senate Office Building, Washington, D.C.
Keynote Speaker, European Institute for Advanced Studies in Management Conference “Workshop on Current Research in Taxation,” Muenster, Germany
Resident faculty, PhD Seminar, University of Muenster, Germany
American Taxation Association, Doctoral Consortium, speaker
- 2010 Centre for Business Taxation Summer Symposium–Said Business School Oxford University, discussant
Financial Accounting and Reporting Section of the American Accounting Association, Doctoral Consortium, speaker
American Accounting Association, New Faculty Consortium
- 2009 American Taxation Association Meeting, discussant
Journal of Accounting, Auditing, and Finance conference, discussant
- 2007 American Taxation Association meetings, panel presenter
- 2006 American Taxation Association Doctoral Consortium, speaker
American Accounting Association, New Faculty Consortium
- 2005 American Finance Association Meetings, discussant
American Accounting Association, New Faculty Consortium
- 2003 American Taxation Association Mid-Year Meeting, speaker

Invited Participation at Conferences

Review of Accounting Studies Conference, Milan, Italy, 2011
Young Leaders Conference, Basel, Switzerland, AmericanSwiss Foundation, 2010
UNC-Duke Fall Camp, 2010
Centre for Business Taxation Symposium, Said Business School Oxford University, 2010, 2012
Do Yesterday's Taxes Fit Today's Economy, at the University of Tennessee, 2008
Taxation of Multinational Firms, CESifo Summer Institute, Venice, Italy, 2008
Corporation Tax: Battling the Boundaries – Said Business School, Oxford, 2007
Journal of Accounting and Economics Conference, 2002-2012
Journal of Accounting Research, 2005-2012
University of North Carolina and University of Illinois Tax Annual Conferences
HBS IMO Conference, 2005, 2009-2012
Tax Policy and the Economy Conference, National Bureau of Economic Research, Washington, D.C. Invited author and presenter, 2004
Conference entitled "Public Disclosure of Corporate Tax Returns: Issues and Opinions" held at the Brookings Institute, 2003
AAA Midwest Regional Meeting, panel of first year faculty presentations, 2003
Stanford Summer Camp, 2001
Deloitte and Touche Doctoral Consortium Fellow, 2001
PAC 10 Accounting Conference Doctoral Fellow, 2001

Research Grants

Research grant from the International Tax Policy Forum, 2006

Media Citations, References, and Links

The Wall Street Journal, February 16, 2013
Tax Notes Today, December 3, 2012
NPR The Morning Report, November 29, 2012
The New York Times, November 20, 2012
The Wall Street Journal, November 8, 2012
Seekingalpha.com, September 28, 2012
Tax Notes Today, August 6, 2012
Bloomberg News, July 2, 2012
Forbes, April 16, 2012
The Washington Post, April 13, 2012
Los Angeles Times, January 24, 2012
The Guardian, January 24, 2012
Bloomberg News, December 6, 2011
New York Times, June 20, 2011
New York Times, May 2, 2011
The Wall Street Journal, February 19, 2011
Radio interview, NPR affiliate KPCC in L.A., February 3, 2011
New York Times, February 1, 2011
Bloomberg News, October 21, 2010
The Bottom Line, April, 2010 (vol. 26 No 4)
The Financial Times, September 18, 2009
The Wall Street Journal, December 12, 2008
Forbes, June 4, 2007
Ann Arbor News, April 19, 2007
The Wall Street Journal, November 27, 2006 (page C1)
Forbes, August 11, 2003
CFO.com, April 9, 2003
Accountingweb.com, April 2, 2003
Ann Arbor AM radio station interview, April 2, 2003
The Wall Street Journal.com, March 31, 2003
CFO.com, December 10, 2002
Tampa Bay Business Journal, December 9, 2002
The Washington Post, October 10, 2002