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CURRENT POSITION

Associate Professor of Accountancy, Dept. of Accountancy, University of Notre Dame.

PREVIOUS POSITIONS

Academic

Assistant Professor, Dept. of Accounting and Information Systems, Indiana University, June 1997-May 2001.

Lecturer, Dept. of Accounting and Information Systems, Indiana University, September 1996-June 1997.

Lecturer, Dept. of Accounting, Texas A&M University, 1992, 1994-1996.

Professional

Senior Tax Specialist, KPMG Peat Marwick, Oak Brook, Illinois, 1990-1992.

EDUCATION

Texas A&M University
Doctor of Philosophy in Accounting, May 1997

University of Illinois
Master of Science in Accounting (Taxation), May 1990

Arizona State University
Bachelor of Science in Accounting, May 1989

REFEREED PUBLICATIONS

Balancing Tax and Financial Reporting Objectives: Effective Tax Planning within the Property and Casualty Insurance Industry, with D. Randolph. *Issues in Accounting Education*, Vol. 22, No. 2, May 2007. 285-318.

Quantifying the costs of intertemporal taxable income shifting: Theory and evidence from the property-casualty insurance industry, with D. Randolph and G. Salamon. *The Accounting Review*, 2005, Vol. 80 (no. 1).

Effective Tax Rate Changes and Earnings Stripping Following Corporate Inversion, with W. Wempe. *The National Tax Journal*, 2004 (December). 805-827

Do holding period incentives affect earnings-release period selling activity?, with D. Hurtt. *The Journal of the American Taxation Association*, 2004, vol. 26 (no. 2).

A test of the dividend clientele theory via the trading reaction to dividend increases. *The Journal of the American Taxation Association*, 2001, Vol. 23 (supplement).

Applying reverse regression techniques in earnings-return analyses, with W. Cready and D. Hurtt. *Journal of Accounting & Economics*, 2000, Vol. 30 (no. 3).

Do capital gain tax rate changes affect investors' trading decisions?, with W. Wempe. *Journal of Accounting & Economics*, 2000, Vol. 30 (no. 2).

Extending Scholes/Wolfson for post-1997 pension investments; Application to the Roth IRA contribution and rollover decisions, with J. Stern. *The Journal of the American Taxation Association*, 1998, Vol. 20 (no. 2): 100-110.

OTHER PUBLICATIONS

Market Reaction or Nonreaction to Corporate Inversions, with W. Wempe. *Tax Notes*, 2003, February 17: 1146-1150.

Market Reaction to Corporate Inversion Transactions, with W. Wempe. *Tax Notes*, 2002, November 25: 1098-1102.

Promotion of non-tax motives is vital to show profit motive: An examination of section 183 and the Osterhout decision. *The Oil and Gas Tax Quarterly*, 1993, Vol. 42 (no. 2): 221-236.

Tax treatment of contested take-or-pay liabilities: Only amounts actually paid are deductible. *The Oil and Gas Tax Quarterly*, 1993 Vol. 41 (no. 4): 431-446.

Proposed regulations give passive "activity" a flexible definition. *The Oil and Gas Tax Quarterly*, 1993, Vol. 41 (no. 3): 223-236.

OTHER NOTABLE CONTRIBUTIONS

Written and oral testimony before the Senate Committee on Finance hearing on The Joint Committee on Taxation's Investigative Report on Enron. Feb. 13, 2003.

Research cited by U.S. Treasury Department's Report to Congress on "Earnings Stripping, Transfer Pricing and U.S. Income Tax Treaties. Issued November 2007.

WORKING PAPERS

Modeling and Interpreting Tradeoffs in Taxable-Income Shifting Research.
With D. Randolph and J. Burks.

Holding Period Tax Incentives and Earnings-Release Period Market Activity: Initial Public Offering Sample. With David Hurtt.

DISTINCTIONS, HONORS, AND AWARDS

- Distinguished Graduate Accountancy Faculty Award. 2004.
- James Dincolo Undergraduate Accountancy Teaching Award. 2004.
- Indiana University Teaching Excellence Recognition Award. 1997.

PROFESSIONAL MEMBERSHIPS

- American Accounting Association (AAA).
- American Taxation Association.
- American Institute of CPAs.

BOOKS AND MONOGRAPHS

Contributing author to *Cases in Tax Strategy 3rd edition*. Editor Merle Erickson, published by Pearson Custom Publishing.

Contributing author to *Tax Concepts and Analysis*. Author Jerrold J. Stern, published by Academic Products LLC.

RESEARCH PRESENTATIONS AND DISCUSSIONS

- Discussant – Journal of the American Taxation Association Research Conference – 2013 ATA Mid-year Meeting.
- Discussant – New Faculty research – 2011 ATA Mid-year Meeting.
- Discussant – Innovative Tax Research Session – 2009 ATA Mid-year Meeting.
- Discussant – New Faculty Research Session 2009 ATA Mid-year Meeting.
- Integrating Tax into the Accounting Curriculum, Speaker at session at ATA Mid-year Meeting, February 2007.
- Texas A&M University Accounting Workshop. 2004.
- University of Iowa Accounting Workshop. 2002.
- University of Texas Accounting Workshop. 2002.
- Journal of the American Taxation Association Research Conference. 2002.
- American Accounting Association Annual Meeting. 2001 (2 research papers).
- Indiana University Accounting Workshop. 2000. Paper presentation.
- Big 10 Accounting Research Conference. 1999. Paper Presentation.
- University of Arizona Accounting Workshop. 2001. Paper presentation.
- Louisiana State University Accounting Workshop. 2001. Paper Presentation.
- University of Notre Dame Accounting Workshop. 2001. Paper presentation.

- University of North Carolina Tax Conference. 2001. Discussant.
- Indiana University Accounting Workshop. 2000. Paper presentation.
- Penn State U. Accounting Workshop. 1998. Paper presentation.
- Indiana University Accounting Workshop. 1998. Paper presentation.
- Indiana University Accounting Workshop. 1998. Paper presentation.
- Indiana/Notre Dame/ Purdue Accounting Research Conference. 1997. Paper presentation.

RECENT TEACHING ASSIGNMENTS

- Taxes and Business Strategy (ACCT 70601), University of Notre Dame, Fall 2012, fall 2011, Fall 2010, Fall 2009, Fall 2008 Fall 2007, Fall 2006, Fall 2005, Fall 2004.
- Academic Accounting Research II (ACCT 70841), University of Notre Dame, Spring 2007 (1 credit hour introduction to academic research course).
- Taxes and Business Strategy (ACCT 70602), University of Notre Dame E&Y Program, Summer 2009, Summer 2008, Summer 2007.
- Introduction to Federal Income Taxes, University of Notre Dame, Fall 2001, Fall 2002.

SERVICE ACTIVITIES

- Journal of the American Taxation Association Editorial Board. 2011-2013.
- Ad hoc referee for The Accounting Review; Journal of Accounting Research; Journal of the American Taxation Association .
- University of Notre Dame Department of Accountancy Newsletter Committee 2012-13.
- American Taxation Association – Finance Committee – 2013-14.
- University of Notre Dame Academic Council (2008-2011); Faculty Affairs (2009-2011) and and Graduate Education (2008-2009) sub-committee.
- PwC X-Tax Notre Dame case competition coordinator (2004-05, 2008-2010) and faculty advisor (annually since 2002).
- PwC X-Tax Notre Dame case competition. 2007. Campus winner and national finalist.
- Research Resources and Methodology Committee - American Taxation Association, 2007-08; 2010-2013.
- 2007 ATA Mid-year meeting program committee (advisory)
- Publications Committee - American Taxation Association, 2005-07.
- Robinson Community Center Lunchtime Lecture Series (South Bend, Indiana).
- Notre Dame Accountancy Department Committee on Promotions and Appointments (Fall 2006-Fall 2010).
- Notre Dame Accountancy Department Recruiting Committee – member – 2004-05, 2006-07, 2008-09.
- Notre Dame Accountancy Department Recruiting Committee- Chair – 2012/13, 2007/08, 2005/06.

- Research Resources and Methodology Committee – Chair - American Taxation Association, 2005-06.
- Journal of the American Taxation Association Editorial Board. 2002-2005.
- Research Resources and Methodology Committee - American Taxation Association, 2004-05.
- American Taxation Association Dissertation Award Committee. 2001-2002.
- American Taxation Association Mid-Year Planning Committee. 2002-2003.
- Research Resources and Methodology Committee - American Taxation Association, 1998-99, 1999-00.
- Accountancy Research Series Committee (Notre Dame) – 2001-05.
- Deloitte & Touche Notre Dame case competition. 2004 (faculty advisor).
- Deloitte & Touche Notre Dame case competition. 2001 (faculty advisor).
- Mendoza College of Business Ethics Week. Presenter. 2004.
- Beta Alpha Psi Presentation. Notre Dame. 2002.
- Speaker for Enron Lyceum. Notre Dame. 2002.
- Tax Curriculum Presentation to Notre Dame Accounting Advisory Board. 2001.
- Kelley School of Business Undergraduate Policy Committee. 2000-01.
- Kelley School of Business Database Committee. 2000-01.
- Accounting Scholarship Committee. 1997-98 & 1998-99.
- Edwardsburg Little League Board of Directors – 2010-2012.
- Corpus Christi Catholic Church – Legacy of Faith Fund Raising Campaign. 2004.
- Corpus Christi Catholic Church – Stewardship Committee. 2002-03.