

Curriculum Vita of

SANJAY GUPTA

Associate Dean, MBA and Professional Master's Programs

Russell E. Palmer Endowed Professor of Accounting

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Sanjay Gupta is the Associate Dean for MBA and Professional Master's Programs and the Russell E. Palmer Endowed Professor of Accounting in the Eli Broad College of Business at Michigan State University. Prior to returning to MSU in 2007, he held several positions in the W. P. Carey School of Business at Arizona State University, including the first Henry & Horne Professorship in Accountancy, Dean's Council of 100 Distinguished Scholar, and Faculty Director of the Master of Accountancy & Information Systems and the Masters of Taxation programs. He has been recognized by the Broad College's Executive MBA Class of 2010 with the Faculty Excellence Award, and the Arizona Society of CPAs with the Accounting Education Innovation Award and the Outstanding Educator Award. He was chosen by MSU for the Committee on Institutional Cooperation's (CIC) Academic Leaders Program and the CIC's Department Executive Officers' Seminar.

Professor Gupta's research focuses on corporate and individual tax policy issues. He has written extensively on corporate tax burdens, corporate responses to changes in tax incentives, and the interaction of taxes and financial reporting. He has published in leading tax and accounting journals including the *National Tax Journal*, the *Journal of the American Taxation Association*, *The Accounting Review*, the *Journal of Accounting and Economics*, the *Journal of Law and Economics*, and *Tax Notes*. His research on the political economy of corporate taxation and state corporate tax issues has been cited in the media, court cases, and at public policy forums. Based on downloads and citations of his research, he ranks in the top two percent of all authors in the Social Science Research Network (SSRN). He is currently an expert witness for a state department of revenue.

Professor Gupta has consulted for the Big 4 public accounting firms, the U.S. Government (Bureau of Economic Affairs; Internal Revenue Service), international consulting firms (Charles River Associates; Equity Methods), and Fortune 500 companies (Motorola; Sempra Energy). He serves on the University of Notre Dame Accounting Advisory Board, the MSU-CIBER Advisory Board, and has served on the AACSB Accreditation Review Teams for various business schools.

Professor Gupta received his Ph.D. from Michigan State University, a Masters of Accountancy from Bowling Green State University, a Bachelor of Laws from Calcutta University in India and a Bachelor of Commerce from University of Mumbai. He holds non-practicing certifications as a CPA and member of the Institute of Company Secretaries of India.

I. ADMINISTRATIVE APPOINTMENTS & ACCOMPLISHMENTS

A. Associate Dean, MBA and Professional Master's Programs, Eli Broad College of Business, Michigan State University, August 2012 – present

- ***Strategic direction, recruiting and placement activities*** – developed a strategic focus on increasing the reputation, recognition and rankings of the Broad MBA programs through in-depth benchmarking against peer and aspirant programs, curricular and co-curricular innovations, and building a spirit de corps among the program personnel; successfully implemented a 15 point increase in average GMAT scores of entering full-time MBA class, while maintaining the quantity and quality of the work experience, balance of domestic and international students, and gender diversity; significantly increased the number of six-figure salary placements; led a faculty task force for reevaluation of the strategic direction of the executive-style Weekend MBA program
- ***Curricular and co-curricular activities*** – introduced several innovations in the full-time MBA program, including the design and delivery of four experiential learning modules known as “BroadWeeks” around the themes of teamwork and collaboration, globalization and international business, entrepreneurship and innovation, and leadership; secured participation of several alumni and corporate supporters; launched the first-time delivery of a course on career management; focused on bundling courses for students in entrepreneurship, consulting and international business; initiated extensive interactions with employers to strengthen the desired skill-set in students; energized various activities to enhance the student experience, including the development of social action/impact projects in both full-time and weekend MBA programs; facilitated the launch of new MS programs in Business Analytics and Management Strategy & Leadership
- ***Marketing and branding initiatives*** – led interactions with outside consultants on developing a unique and authentic representation of the Broad College for the strategic marketing and branding initiatives for enhancing visibility of the college; leading current efforts to hire a marketing director for the college; engaged and directed technology consultants for a revamp of the college and unit websites; led efforts to create new digital and print content for
- ***Fund-raising, development and alumni relations*** – led efforts to reengage the business college’s namesake, Mr. Eli Broad, in the college and especially in the MBA program, including getting him to make a personal welcome to the incoming MBA class; led efforts to secure estate commitments totaling nearly \$3 million for future support of the Broad MBA program; spearheaded several alumni events throughout the country to connect and engage alumni and supporters
- ***Assurance of learning and administration of all masters’ programs*** – reexamining and coordinating the assurance of learning goals, metrics and data across all masters programs; leading the improvements in administrative processes across all of the college’s masters programs to bring synergy in various functions, improved student outcomes and higher motivation of the program staff

B. Chair, Department of Accounting & Information Systems, Eli Broad College of Business, Michigan State University, July 2007 – July 2012

(These accomplishments are the result of the involvement, commitment and participation of many faculty, staff and students)

- ***Fund-raising, development and alumni relations*** – led the efforts to raise in cash and pledges nearly \$2.5 million in new commitments for the department (including \$1 million for the Al Arens Teaching Excellence Fund that provides support for teaching assistants in the accounting principles courses; \$500,000 for support of student assistants and other department needs; two separate \$250,000 commitments for a total of \$500,000 to support two faculty fellowships, the department’s workshop series and student scholarships); completed funding of a \$1.5 million endowed faculty chair (with \$1.25 million raised during my tenure); continued to raise \$500,000 to \$600,000 in average contributions each year for general department use besides the new commitments. I have also spent considerable time renewing existing alumni relations and cultivating new ones by visiting alumni in various cities around the country (e.g., southeast Michigan, Chicago, Houston, San Francisco, Naples-Orlando area, Denver, Boston, Los Angeles, New York, etc.), some with university or college development officers and some without
- ***Curricular and co-curricular initiatives*** – launched and completed several curricular and extra-curricular initiatives spanning the undergraduate, Masters and doctoral programs
 - Undergraduate program: secured a competitive grant to infuse the entire accounting undergraduate program with international accounting content – several case studies have been developed and are being implemented in various courses; commenced the use of a practice set and instituted the coordination of all intermediate accounting sections to ensure standardization of content, rigor, testing and grading; infused greater spreadsheet skills, including Excel-based case studies in the accounting principles courses; launched an experiential study abroad course focused on global issues with on-campus coursework in international accounting, business and taxation followed by visits to leading companies in the largest industries in Chile and Argentina
 - IT Specialization: led the revitalization of the Information Technology specialization, a three college (Business, Com-Arts/Telecom and Engineering) collaborative effort, by reexamining all facets of the specialization, including student recruiting, curriculum, and placement; convened several meetings of faculty, department chairs, career placement and student advisors from all three colleges together with representatives of major local and national recruiters to discuss curriculum, knowledge base and skills required in students and to assess employer needs and demands; modified curriculum, including creation of a fee-based model for the capstone project course involving local businesses and nonprofits; led to the doubling of student enrollment in the specialization from about 80 to about 160 in two years, and strong job placements of graduates
 - MS in Accounting program: strengthened the content and expanded offerings of several courses including financial statement analysis, international accounting, and communication and leadership skills; conducted in-depth review of entire curriculum for reassessing assurance of learning objectives, goals, and metrics; proposed and successfully implemented the addition of an international cohort complete with an intensive onboarding process for curricular learning and acculturation under a new budget model that will keep 75% of tuition dollars within the college; created a “student activity board” charged with organizing community service activities (the MS students now host and manage all aspects of the day-long Special Olympics of Michigan’s annual basketball event at the MSU campus that brings about 1,000 people to campus) and extra-curricular

- events aimed at building community within the large student body; initiated a mentor-mentee program aimed at easing the acculturation of international students; initiated a professional speaker series with corporate funding support
- MBA and MS in Predictive Analytics: Engaged in implementing a major revision of the full-time MBA program and the launch of a new cross-college MS in Business Analytics program with corporate ties to IBM and General Motors
- Doctoral program: revitalized all aspects of the accounting doctoral program, including doubling program size, significantly increasing faculty-student research collaborations leading to near 100% of students presenting papers at respected national conferences, and reduction in attrition rates and time-to-completion; significantly improved the caliber of incoming students through the use of innovative recruiting processes now used as models in the college; led the creation of a bootcamp/orientation for research methods and theories; increased financial support for student stipends, travel to conferences and overall program support; significantly improved number of peer-or-better school placements; conceived, developed and led the 50+ year celebration event of the MSU Accounting Doctoral Program with launch of an endowment to fund the program
- ***Faculty recruitment, development and retention*** – successfully led the recruitment of three new doctorally-qualified tenure-track faculty from other Big-10 schools and two doctorally-qualified non-tenure-track faculty; supported the change in recruiting practices based on university-level training received on best recruiting practices; oversaw the successful promotion and tenure of two junior faculty, the creation of a new endowed professorship, the successful nomination of two faculty for the University Distinguished Faculty award (the highest faculty recognition at MSU), the successful nomination of two faculty for the Withrow Emerging Scholar and Withrow Teacher-Scholar awards (the highest college-wide awards for Broad College faculty), and the successful nomination of two faculty for the Deloitte CFO Scholars' program
- ***Research-related initiatives*** – fostered the creation of the Promising Scholars Program (PSP) aimed at showcasing academic career paths to academically strong MBA and MS in Accounting students with a full day of activities that include an orientation session with faculty, participation at a research workshop, and meetings with doctoral students; supported a departmental "brown-bag" series aimed at providing a forum for faculty and doctoral students to get early feedback on research projects – the activity in this series now parallels the workshop series
- ***Students' achievements*** – successfully nominated three students in a row for the highly prestigious and selective FASB Post-graduate Technical Assistant program; fostered active participation in case competitions with successful outcomes (e.g., 13-15 student teams have participated in PwC's xTax competition; MSU student team won first place at the 2009 Deloitte National Case Study Competition); secured the highest number of MACPA scholarships for MSU students in the entire state
- ***Diversity initiatives*** – supported and expanded several initiatives aimed at enhancing student diversity in all programs, in particular building a partnership with an HBCU to recruit their top undergraduate students into our MS program with a full financial support (about \$25,000 per student) and appoint them as TA's in the accounting principles courses to maximize their impact as role models for other students beginning their journey as accounting majors; collaborated with the Multicultural Business Program on several initiatives, including a special tutoring program, participation in the NABA leadership conference, and the Multicultural Heroes program; actively sought and secured funding from donors for some of these initiatives
- ***Executive Development Programs*** – led the process of creating a suite of course offerings in accounting and information systems for open enrollment and custom executive development programs, with the first set of courses recently launched in fall

- 2011; participated in delivering a new Business of Music program aimed at students in the School of Music desiring to launch independent careers
- ***Accreditation and Program Review***
 - AACSB reaccreditation – led all efforts for preparation of the report and supporting documents to present all dimensions of activities within the department related to curricular programs, faculty sufficiency and assurance of learning goals and measures; responded to peer team's report; and coordinated with college for the team visit
 - University Academic Program Review – led the preparation of the department report to meet the newly created APR at the university level of each department once every seven years; our department was only the second in the college to undergo this review and so our report is to be used as a prototype to be followed by other departments.

C. Faculty Director/Advisor, Master of Accountancy & Information Systems (MAIS), 2003-2007 and Master of Taxation (MTax) Programs, 1998-2007, W.P. Carey School of Business, Arizona State University 2003-2007

(Responsibilities for both programs were similar to those described below for the MTax program)

Master of Taxation (MTax) Program, Director/Faculty Advisor, 1998-2007

- Undertook complete overhaul of the program that resulted in salvaging it from being discontinued because of low enrollments and lower graduation rates, outdated curriculum, lack of faculty engagement, lackluster placements
- Planned and designed a complete refresh of the curriculum, including developing and teaching four new courses (Taxes & Business Strategy, Current Issues in Tax Policy, State & Local Taxation, Special Topics in Taxation), and helping redesign two other courses (Family Tax Planning and Tax Research); the Special Topics course involved participation of senior tax professionals from public accounting, industry and government that led to a no-cost, cutting-edge, multi-topic coverage beyond the skill-set or knowledge base of the faculty and led to very high student interest and satisfaction with the program resulting in significantly higher enrollments and placements
- Organized a MTax Advisory Board comprising of the senior tax partners of the former Big-5 and several local firms and representatives from industry to guide the development of the program's strategic goals and help in their implementation; led several meetings with the Board in which the attendance has been nearly 100 percent each time
- Organized the "Bridge Internship" program for ASU undergraduate students with a tie-in to the MTax program (i.e., internships were awarded to students who committed to entering the MTax program); activities included advertising the opportunity to students, coordinating CPA firm representatives and student schedules, and follow-up meetings with students and firms; program has been highly successful with nearly 60 students having received internships and this program being used as a prototype for other internship programs in the School
- Organized presentations by a panel of tax professionals on "Careers in Taxation and the ASU MTax Program;" the panel consisted of 5-6 professionals, representing the former Big-5, regional and local firms, the IRS, and industry, with panel members ranging in experience from associate to partner/director; these presentations made to several undergraduate classes explicitly discussed the different career paths possible in tax, the time-in-rank, compensation at each level, and other life-style issues; also made presentations to the School's Professional Advisory Board and the faculty retreat.

II. GENERAL INFORMATION

Education

Doctor of Philosophy, Michigan State University, May 1990
*Dissertation: Determinants of the Choice between Comprehensive and Partial
Income Tax Allocation: The Case of Domestic International Sales Corporations*
Master of Accountancy, Bowling Green State University, August 1982
Bachelor of Laws (LL.B./J.D.), Calcutta University, January 1981
Bachelor of Commerce, University of Bombay (Mumbai), August 1977

Professional Certifications

Certified Public Accountant (Ohio, not active)
Associate Member, Institute of Company Secretaries of India (not active) – ranked 1st in
Eastern Region of India securing the Gold Medal award

Employment

Michigan State University, Russell E. Palmer Endowed Professor &
Associate Dean, MBA and Professional Master's Programs, 2012 - present
Chair, Department of Accounting & Information Systems, 2007 - 2012
Arizona State University, Henry & Horne Professor, 2005 - 2007
Professor, 2002 to 2007
Associate Professor, 1996 - 2002
Assistant Professor, 1990 - 1996
KPMG, LLP, Consultant, State and Local Tax group, 1997 - 1998 (sabbatical)
Michigan State University, Graduate Assistant, 1984 - 1989
The University of Toledo, Instructor, 1982 - 1984
Andray & Associates, CPAs, Associate, 1982 - 1984
Bowling Green State University, Graduate Assistant, 1981 - 1982
Brooke Bond (India) Ltd., Student Intern, Summer 1981
Consulting, 1978 - 1981
M/s Singh & Verma, Advocates & Tax Consultants, Associate, 1977 - 1978

III. APPOINTMENTS, HONORS AND RECOGNITIONS

Special Invitations, Visiting Faculty and Other Appointments

*Vienna University of Economics and Business Administration's Institute for Austrian and
International Taxation, PwC Guest Professor, Summer 2012*

*State Luncheons honoring His Excellency the Prime Minister of India, Dr. Manmohan
Singh: Invited and attended the luncheons hosted by Secretary of State Hillary Clinton
and Vice President Joe Biden at the ceremonial receiving rooms of the U.S. State
Department (November 2009); and by Secretary of State Condoleezza Rice (July 2005)*

Copenhagen Business School, Visiting Professor, Summer 2006

*Vienna University of Economics and Business Administration's Institute for Austrian and
International Taxation, Guest Professor, Summer 2006*

Financial Executives Institute (FEI), 2004-2006: Appointed to the Academic Advisory Panel to advise on research projects to be pursued by the Institute and its membership. FEI is the largest organization of corporate executives devoted to financial matters.

Leventhal School of Accounting, Marshall School of Business, University of Southern California, Visiting Professor, Spring 1998

National & State-level Grants, Honors and Awards

PricewaterhouseCoopers INquires Grant Program (\$10,000), Spring 2011, to “Enhance the two day program designed to attract HBCU students into the MSU graduate accounting program.” Enhancements will include revised content and activities involving PwC, updated promotional collateral and information on the department website and a dinner with other minority students interested in accounting

PricewaterhouseCoopers IFRS Ready Grant Program (PI, \$50,000), 2010-11, for “Integrating IFRS into the Accounting and Information Systems Programs at Michigan State University”

PricewaterhouseCoopers INquires Grant Program (\$35,000), Summer 2008, for “The Corporate and Stock Market Response to the FAS 109 Component of the Michigan Business Tax,” (with Ed Outslay and Mike Hopwood)

Arizona Society of CPA’s Outstanding Educator/Teacher Award, 2004: This annual award is given to one accounting faculty in the entire state

Arizona Society of CPA’s Foundation for Education and Innovation’s 2000 Education Innovation Award for “The Resuscitation and Revitalization of Arizona State University’s Master of Taxation Program”

Ernst & Young Tax Research Grant Program (\$25,000), July 1996 for “The R&D Tax Credit: New Evidence on the Incentive Effects of Tax and Non-Tax Factors,” (with Karen A. Smith)

Price Waterhouse Fellowship in Taxation (\$25,000), Fall 1993: One of two fellowships awarded nationally each year to untenured tax accounting faculty

Ernst & Young Tax Research Grant Program (\$35,000), July 1991, for “A Comparative Study of the Characteristics of Nonfilers: Evidence from the Michigan Amnesty Program,” (with James C. Young and Charles W. Christian)

IRS Taxpayer Compliance Measurement Program (TCMP) Grant Program (access to audited tax return data), February 1991, for “An Empirical Test of the Link between Secondary and Primary Evasion by Individuals,” (with Charles W. Christian)

Institute of Company Secretaries of India Gold Medal Award, 1981, for securing highest marks (1st rank) on the national ICSI final exams in the entire Eastern Region of India.

University-level Grants, Honors and Awards

Michigan State University (MSU)

Russell E. Palmer Endowed Professor of Accounting, July 2007 to present.

Committee on Institutional Cooperation (CIC) – Academic Leadership Program (ALP)

Fellow, 2009-2010: One of six academic leaders selected from MSU to participate in an intensive year-long professional development program to develop leadership and managerial skills for university administration

Committee on Institutional Cooperation (CIC) – Department Executive Officers' (DEO) Seminar, Chicago, IL (February 2009): One of five department chairs (directors) selected from MSU at this leadership development seminar

Faculty Excellence Award from the Executive MBA Class of 2010 based on student vote on “the faculty who made the greatest impact on their Executive MBA experience”

Arizona State University (ASU)

Henry & Horne Professor of Accounting, W. P. Carey School of Business, 2005 to June 2007: first holder of the newly instituted professorship within the department

Dean's Council of 100 Distinguished Scholar, 2004 to June 2007: This distinction is awarded to select ASU's W. P. Carey School of Business faculty who demonstrate high levels of scholarship in both research and teaching throughout their careers. The School awards this title to typically about 12 out of over 150 faculty

Joan and David Lincoln Grant for Ethics, Summer 2002: These grants were awarded for integrating ethics in the MBA curriculum; our grant was for the core financial accounting course (ACC 502) (with Jim Boatsman)

Arizona State University's W. P. Carey School (College) of Business Research Grants, Summer 1996, 1997, 1998, 1999, 2000, 2001, 2002 (amount varied between \$8,000 and \$12,000): These grants were awarded each year on a highly competitive basis by an elected College-wide committee to a select number of faculty based on research proposals submitted and previous success in publishing research

- Several of the published papers listed under “Research” in the next section, were developed from the grant proposals submitted under this program.

Arizona State University's Faculty Grant-in-Aid Program, Summer 1990, 1992, 1993 (\$3,675 each year): These grants were awarded each year to junior faculty on a highly competitive basis by a University-wide committee to a select number of faculty based on research proposals submitted and the promise of potential publication

- Each of the three grants resulted in published papers listed under “Research” in the next section.

Press and Other Citations (from 2005 onwards)

- Sunlight Foundation Blog, November 11, 2011: “Companies that lobby more on taxes pay less in taxes” (basing the entire analysis on the Gupta-Newberry (1997) effective tax rate definition and methodology)
- Harvard Law School Forum on Corporate Governance and Financial Regulation, July 17, 2009: “Special Purpose Vehicles”
- WILS Radio Station, Lansing, Michigan: several interviews on tax issues and developments, 2008-09

- Michigan State University, *MSU News*: “Faculty Conversation,” February 20, 2009
- *Amicus* Brief filed In the U.S. Supreme Court by Council on State Taxation, National Association of Manufacturers, and National Marine Manufacturers Association on May 8, 2007: The brief supporting the physical presence nexus rule cited Gupta & Mills’ study “How Do Differences in State Corporate Income Tax Systems Affect Compliance Cost Burdens?” *National Tax Journal*, June 2003
- “Corporate Tax Collection is Up, At Least for Now,” *The Arizona Republic*, September 3, 2006
- “Congress: Your Best ROI,” *CFO Magazine*, April 1, 2006
- “Stock Grants Taking Place of Stock Options,” *The Arizona Republic*, February 24, 2006
- “ASU Professor Advises about Tax Strategy,” *The Arizona Republic*, August 24, 2003
- *Knowledge@WPCarey* (<http://knowledge.wpcarey.asu.edu>) – various issues
 - “Surprising Jump in Tax Revenues: Will It Last?” September 2006
 - “Tax Amnesties: Revenue Drivers or Duds?” March 2006
 - “A Little Goes a Long Way for Corporate PAC Contributors,” February 2006
 - “Voters Assess Priorities and Kill Spending Limits, Anti-Tax Initiatives,” December 2005
 - “Taxing Only Corporate Sales: Boon or Boondoggle for State Economies?” September 2005
 - “Ephemeral Boon: State Coffers Swell with Irregular Capital Gains,” August 2005
 - “Tax-Break Incentives for Business Seldom Pay Off,” May 2005

IV. RESEARCH

Refereed Publications (all publications are in refereed journals; except where noted, authors listed in alphabetical order for equal contributions)

- “Structural Change in the Research and Experimentation Tax Credit: Success or Failure?” *National Tax Journal* 64(2), June 2011, pp. 285-322 (with Yuhchang Hwang and Andrew Schmidt)
- “An Empirical Investigation of the Effect of Imputation Credits on Remittance of Overseas Dividends,” *Journal of Contemporary Accounting & Economics* 7(1), June 2011, pp. 18-30 (with Ming-Chin Chen)
- “Special Purpose Entities: Empirical Evidence on Determinants and Earnings Management,” *The Accounting Review* 84(6), November 2009, pp. 1833-1876 (with Mei Feng and Jeff Gramlich)
- “Empirical Evidence on the Revenue Effects of State Corporate Income Tax Policies,” *National Tax Journal* 62(2), June 2009, pp. 237-267 (Lead Author; co-authored with Jared Moore, Jeffrey Gramlich, Mary Ann Hofmann)
- “Tax Compliance Costs for Companies – National Report from the United States,” (with Joann Martens-Weiner). In *Tax Compliance Costs for Companies in an Enlarged European Community*, Michael Lang, et al., editors, Wolters Kluwer International, Netherlands, 2006/2008

- “How do Differences in State Corporate Income Tax Systems Affect Compliance Cost Burdens?” *National Tax Journal* 56(2), June 2003, pp. 355-371 (with Lillian F. Mills)
 - Paper cited in an *Amicus* Brief filed in the U.S. Supreme Court by Council on State Taxation, National Association of Manufacturers, and National Marine Manufacturers Association on May 8, 2007, supporting the physical presence nexus rule
- “Rent-Seeking by Agents of the Firm,” *Journal of Law and Economics* 46(1), April 2003, pp. 253-268 (with Charles W. Swenson)
- “The Effect of State Income Tax Apportionment and Tax Incentives on New Capital Expenditures,” *The Journal of the American Taxation Association* 25 (Supplement), 2003, pp. 1-25 (with Mary Ann Hofmann)
 - Paper listed on the Social Science Research Network’s (SSRN) Top Ten Download list for journal/topic “Tax Law: Tax Law & Policy’s” All Time Hits
- “Evidence on Subsequent Filing from the State of Michigan’s Income Tax Amnesty,” *National Tax Journal* 55(4), December 2002, pp. 703-721 (with Charles W. Christian and James C. Young)
- “Corporate Multistate Tax Planning: Benefits of Multiple Jurisdictions,” *Journal of Accounting and Economics* 33(1), 2002, pp. 117-139 (with Lillian F. Mills)
- “New Evidence on Participation in Individual Retirement Accounts (IRAs),” *The Journal of the American Taxation Association* 20(2), Fall 1998, pp. 57-82 (with Peter J. Frischmann and Gary J. Weber)
- “Taxing the Environment,” *Tax Notes* 74(11), 1997, pp. 1451-1458; with Howard Shanker (Attorney, Phoenix). Also published in *Environmental Law Reporter* 27(4), 1997, pp. 10165-10171
 - This paper was the basis of an invited presentation at a special research forum of the State of California Bar Association’s Tax Section’s 1997 Annual Meeting
- “Determinants of the Variability in Corporate Effective Tax Rates: Evidence from Longitudinal Data,” *Journal of Accounting and Public Policy* 16(1), 1997, pp. 1-34 (with Kaye J. Newberry)
- “Taxes and Corporate Charity: Empirical Evidence from Micro-Level Panel Data,” *National Tax Journal* 49(2), 1996, pp. 193-213 (with James R. Boatsman)
- “An Evaluation of Communication Barriers between Tax Practitioners and Their Clients,” *Journal of Education for Business* 71(3), 1996, pp. 157-161 (with Steven P. Golen and Michael A. O’Dell)
- “Identifying Communication Barriers between Tax Practitioners and IRS Agents,” *Journal of Business and Technical Communication* 9(3), July 1995, pp. 321-40 (with Steven P. Golen and Michael A. O’Dell)
 - This paper was nominated for the Alpha Kappa Psi Foundation Award for the “Distinguished Publication on Business Communication”

- “Determinants of the Choice between Comprehensive and Partial Income Tax Allocation: The Case of Domestic International Sales Corporations,” *The Accounting Review* 70(3), June 1995, pp. 489-511
- “The Relation between the Use of Tax Preparers and Taxpayers’ Prepayment Position,” *The Journal of the American Taxation Association* 16(1), Spring 1994, pp. 17-40 (with Charles W. Christian, Gary J. Weber, and Eugene Willis)
- “Determinants of Tax Preparer Usage: A Panel Data Approach,” *National Tax Journal* 46(4), December 1993, pp. 487-503 (with Charles W. Christian and Suming Lin)
- “New Evidence on ‘Secondary Evasion’,” *The Journal of the American Taxation Association* 15(1), Spring 1993, pp. 72-93 (with Charles W. Christian)
- “Corporate Average Effective Tax Rates after the Tax Reform Act of 1986,” *Tax Notes* 55(5), 1992, pp. 689-702 (with Kaye J. Newberry)
 - This paper was the basis of phone conversations with the White House’s Economic Council staff engaged in analyzing current tax policy proposals; additional confidential analysis per their request was performed and sent.

Working Papers (most available at <http://ssrn.com/author=236588>)

“FIN 48 and multistate tax uncertainty,” May 2013 (with Lillian F. Mills, University of Texas at Austin; Erin Towery, University of Georgia) – being revised for second round review at *The Journal of the American Taxation Association*

“Do firms use tax reserves to meet earnings targets? Evidence from the pre- and post-FIN 48 periods,” August 2012 (with Rick Laux, Penn State University and Dan Lynch, Michigan State University) – being revised for third round at *Contemporary Accounting Research*

“Does tax management play a role in sustaining a competitive advantage?” September 2013 (with Robert Gary, University of New Mexico and Bill Terando, Butler University)

“The effects of changes in state tax enforcement on corporate income tax collections,” November 2012 (with Dan Lynch, Michigan State University)

“The incentive effects of R&D tax credits: Empirical evidence from an emerging economy,” March 2010 (with Ming-Chin Chen, National Chengchi University)

Other Publications

Textbooks and Teaching Materials

State and Local Taxation: Principles and Planning (with Charles W. Swenson, University of Southern California; John Karayan, California State University; and Joe Neff, PricewaterhouseCoopers), J. Ross Publications, 2003: Textual materials aimed at a graduate-level course in state and local taxation

Advanced Taxation: Update 2000. West Federal Taxation, South-Western Publishing: Cincinnati, Ohio, 2000.

Invited Book Reviews

Review of *Taxing Ourselves: A Citizen's Guide to the Great Debate Over Tax Reform*, by Joel Slemrod and Jon Bakija (Cambridge, MA: The MIT Press, 1996, pp. 299) in *The Journal of the American Taxation Association*, 19(2), 1997, 89-91

Review of *Who Bears the Lifetime Tax Burden?* By Don Fullerton and Diane Lim Rogers (Washington, DC: The Brookings Institution, 1993, 246 pages) in *The Journal of the American Taxation Association*, 16(2), 1994, 146-147.

Invited Conference/Workshop Presentations of my Research (1995 to present)

Workshop Presentations at:

Boston College, Boston, MA, October 2011
University of Houston, Houston, TX, November 2010
York University, Toronto, Canada, March 2010
University of Kentucky, Lexington, KY, November 2009
National Chengchi University, Taipei, Taiwan, June 2008
University of Wisconsin, Madison, WI, February 2006
University of Connecticut, Storrs, CT, November 2005
Texas A&M University, College Station, TX, September 2005
University of Southern Maine, Portland, ME (The L.L. Bean/Lee Surace Distinguished Lecture), September 2004
Hong Kong Polytechnic University, Hong Kong, December 2003
City University of Hong Kong, Hong Kong, December 2003
University of Oregon, Eugene, OR, May 2002
University of Florida, Gainesville, FL, October 2001
University of California at Los Angeles (UCLA), Los Angeles, CA, March 2001
University of Texas, Austin, TX, November 1996
University of Tennessee, Knoxville, TN, November 1995
University of North Texas Accounting Symposium, Denton, TX, March 1995
University of Illinois, Urbana-Champaign, IL, February 1995

American Accounting Association's 2013 Annual Meeting, Anaheim, CA, August 2013:
"The Effects of Changes in State Tax Enforcement on Corporate Income Tax Collections"

National Tax Association's Annual Conference, Providence, RI, November 2012: "The Effects of Changes in State Tax Enforcement on Corporate Income Tax Collections"

Multistate Tax Commission's 2012 Annual Meeting, Grand Rapids, MI, August 2012:
"Tax Avoidance of Multistate Businesses: The Impact of FIN 48"

American Taxation Association's Mid-Year Meeting, February 2012: "The Effects of Changes in State Tax Enforcement on Corporate Income Tax Collections"

American Accounting Association's 2011 Annual Meeting, Denver, CO, August 2011:
"Do Firms Use Tax Cushion Reversals to Meet Earnings Targets? Evidence from Pre- and Post-FIN 48"

American Taxation Association's Doctoral Consortium, February 2011: "State & Local Taxation: Extant Research and Future Agenda"

Journal of Contemporary Accounting and Economics Symposium, Hong Kong, January 2011: "An Empirical Investigation of the Effect of Imputation Credits on Remittance of Overseas Dividends"

National Tax Association's Annual Conference, Denver, CO, November 2009: "The Incentive Effects of R&D Tax Credits: Empirical Evidence from an Emerging Economy"

University of Illinois Tax Symposium, Chicago, IL, October 2009: "Did FIN 48 Arrest the Trend in Multistate Tax Avoidance?"

Federation of Tax Administrators' Tax Research and Revenue Estimation Conference, Portland, ME, September 2008:

- "Empirical Evidence on the Revenue Effects of State Corporate Income Tax Accounting Policies"
- "Did FIN48 Arrest the Trend in Multistate Tax Avoidance?"

American Taxation Association's Mid-Year Meeting, Memphis, TN, February 2008: Panelist for the session "Beyond the Federal Income Tax"

National Tax Association's Annual Conference, Columbus, OH, November 2007: "The Sales Apportionment Factor Weight: Revenue Effects Over Short and Long Term Time Horizons"

American Accounting Association's 2007 Annual Meeting, San Antonio, TX, August 2007:

- "Do Firms Use Tax Cushion Reversals to Meet Earnings Targets?"
- "Shareholder Taxes and Corporate Philanthropy"

Vienna University of Economics and Business Administration's Institute for Austrian & International Tax Law and the European Union – Jean Monnet Conference on "Tax Compliance Costs for Companies in an Enlarged European Community", Rust, Austria, July 2006: "Formula Apportionment: The U.S. Experience"

American Accounting Association's 2005 Annual Meeting, San Francisco, CA, August 2005:

- "Off-Balance Sheet Entities: What Motivates Firms to Sponsor them and how Sponsorship Impacts Leverage, Total Accruals, and Return on Equity"
- "The Incentive Effects of R&D Tax Credits: Empirical Evidence from an Emerging Economy"
- "The Revenue Effects of State Corporate Income Tax Accounting Choices"

Federation of Tax Administrators' Tax Research and Revenue Estimation Conference, Burlington, VT, September 2004: "State Corporate Income Tax Apportionment Policy: Lessons Learned"

American Accounting Association's 2004 Annual Meeting, Orlando, FL, August 2004: "R&D Spending Fools? Evidence on the Incentive Effects of the R&D Tax Credit after the Omnibus Budget Reconciliation Act of 1989"

Multistate Tax Commission's 2003 Annual Meeting, Salt Lake City, UT, July 2003: "Effects of State Corporate Income Tax Policy: Lessons Learned"

American Taxation Association's 2003 Journal of the American Taxation Association Conference, Tampa, FL, February 2003: "The Effect of State Income Tax Apportionment and Tax Incentives on New Capital Expenditures"

American Accounting Association's 2002 Annual Meeting, San Antonio, TX, August 2002: "The Effect of State Income Tax Apportionment and Tax Incentives on New Capital Expenditures"

National Tax Association's Annual Conference, Baltimore, MD, November 2001: "The Effect of State Income Tax Apportionment and Tax Incentives on New Capital Expenditures"

Arizona State University - University of Arizona Interchange, Tucson, AZ, October 1998: "New Evidence on Implicit Taxes in the Corporate Sector"

International Conference on Contemporary Accounting Issues (ICCAI) sponsored by National Chengchi University, Taipei, July 1998: "Determinants of Corporate Effective Tax Rates: A Simultaneous Equations Approach"

The State Bar of California (Taxation Section) Annual Meeting, San Francisco, CA, November 1997: "Taxing the Environment"

V. TEACHING

Courses Taught/Developed at Michigan State University

Graduate (PhD, MBA)

MBA 845 (Fall 2013): *Integrative Action Projects* (Full-time MBA)
MBA 843 (Fall 2013): *Career Management* (Full-time MBA)
ACC 950 (Spring 2012): *Seminar in Empirical Accounting Research* (Doctoral Program)
EMBA 890 (Fall 2010): *Taxes & Business Strategy and Tax Policy* (Executive MBA)
EMBA 802 (Fall 2009): *Accounting & Financial Concepts* (Executive MBA)
ACC 890 (Spring 2010, Spring 2011): *Accounting and Financial Reporting in the Global Economy* (MS in Accounting; co-led the development of a unique Study Abroad course – first graduate-level "study abroad" course in the MS program involving experiential interaction with businesses in Argentina and Chile)

Courses Taught at Arizona State University

Graduate (PhD, MBA, Master of Taxation (MTax) and Master of Accountancy & IS (MAIS) Programs)

ACC 511 (2001 - 2007): *Taxes & Business Strategy* (MAIS, MTax, full-time MBA, evening MBA)
ACC 502 (2000 - 2003): *Financial Accounting* (MBA core)
ACC 591 (1996 - 1999): *Current Issues in Tax Policy* (MTax)

ACC 591 (1998 - 2007): *State and Local Taxation* (MTax)
ACC 591 (1998 - 2000): *Multijurisdictional Taxation* (MTax)
ACC 591 (2000 - 2007): *Special Topics in Taxation* (MAIS & MTax)
ACC 791 (1992 - 2007): *Doctoral Seminar in Taxation*
ACC 791 (1990 - 2007): *Introductory Seminar for Doctoral Students* – Guest Lecturer;
independently taught the course 1997-1999

Undergraduate Program

ACC 430 (1994 - 1998): *Taxes and Business Decisions*
ACC 351 (1991 - 1993): *Income Tax Accounting*
ACC 321 (1990 - 1991): *Intermediate Financial Accounting I*
ACC 240 (1994): *Uses of Accounting Information II*

Doctoral Dissertation Committees (with initial appointment)

Daniel Lynch, Chair, “*Investing in the Corporate Income Tax Function: The Effects of Remediating Internal Control Material Weaknesses on Tax Avoidance*,” (in progress)

Rick Laux, Chair, “*The Association between Deferred Tax Assets and Liabilities and Future Tax Payments*” (completed July 2009): Initial appointment – Visiting Assistant Professor, University of Illinois, Urbana-Champaign; now Assistant Professor at Penn State University

Christy Macdonald, Member, “*Tax Incentives and the Globalization of R&D*” (completed June 2009): Initial Appointment – University of Waterloo. Won the 2010 American Taxation Association’s Doctoral Dissertation Award

Jared Moore, Chair, “*Empirical Evidence on the Effect of Board and Audit Committee Independence on Tax Reporting Aggressiveness*” (completed May 2006): Initial appointment – Assistant Professor, Oregon State University

Robert Gary, Chair, “*The Effects of Capital Gains Taxes on CEO Stock Ownership and Subsequent Firm Performance*” (completed, May 2005). Initial appointment – Assistant Professor, Iowa State University; now at University of New Mexico.

Swaminathan Kalpathy (Finance), Member, “*Two Essays on Employee Stock Options*” (completed, June 2004): Initial appointment – Assistant Professor, Washington State University; now at Southern Methodist University

Andrew P. Schmidt, Member, “*The Persistence, Forecasting Ability, and Valuation Implications of the Tax Change Component of Earnings*” (completed, May 2004): Initial appointment – Assistant Professor, Columbia University; now at North Carolina State University

Peter Johnson, Member, “*Valuation Effects of Tax-deductible Goodwill*” (completed, May 2003): Initial appointment – Assistant Professor, Brigham Young University; now at The University of Alabama

Mary Ann Hofmann, Chair, “*Tax Issues and Tax Strategies of Certain Exempt Membership Organizations*” (completed, April 2002): Initial appointment – Assistant Professor, Andrews University; now at Appalachian State University

Steven H. Smith, Chair, “*Tax Accounting Choice: The Costs of Corporate Tax Aggressiveness*” (completed, August 2000): Initial appointment – Assistant Professor, Western Washington University

Cynthia M. Blanthorne, Member, “*The Role of Opportunities and Beliefs on Tax Evasion: A Structural Equation Analysis*” (completed, August 2000): Initial appointment – Assistant Professor, University of North Carolina, Charlotte; now at The University of Rhode Island

- Gary J. Weber, Chair, "*The Relation Between Paid-Preparer Use and Tax Liabilities: Implications for Horizontal and Vertical Equity*" (completed, December 1997): Initial appointment – Assistant Professor, Gonzaga University
- Viswanath U. Trivedi, Chair, "*An Experimental Analysis of the Impact of Imperfect Audits on Future Tax Compliance*" (completed, August 1997): Initial appointment – Assistant Professor, McMaster University, Canada; now at York University, Canada
- Mingchin Chen, Member, "*Evidence on the Relation between Interest Tax Benefits, Firm Characteristics, and Leverage Decisions*" (completed, August 1997): Initial appointment – Assistant Professor, National Chengchi University, Taiwan
- Constance D. Weaver, Member, "*The Effect of a Tax Law Change on the Structure of Corporate Acquisitions*" (completed, May 1997): Initial appointment – Assistant Professor, University of Wisconsin; now at Texas A&M University
- Charlene Henderson, Member, "*The Corporate Alternative Minimum Tax: Tax Burdens and Investment and Financing Decisions of Commercial Banks*" (completed, August 1996): Initial appointment – Assistant Professor, Louisiana State University; now at University of Arkansas
- Kaye J. Newberry, Member, "*Foreign Tax Credit Limitations and Public Issuances by U.S. Multinationals: New Evidence of Tax Clienteles*" (completed, August 1994): Initial appointment – Assistant Professor, James Madison University; subsequently tenured at University of Arizona, now at University of Houston
- Alexander M. G. Gelardi, Member, "*The Effect of Quantity and Order of Cues in Sequential Belief Revision in Tax Judgments*" (completed, August 1991): Initial appointment – Associate Professor, Simon Fraser University, Canada; now at University of St. Thomas

Readings & Conference Supervisor (Ph.D. students)

- Miles Romney, Summer 2012
- Dan Lynch, Summer 2010, 2011
- Rick Laux, Summer 2005, 2006
- Laura Rooney, Summer 2004
- Jared Moore, Spring 2003
- Robert Gary, Spring 2002
- Mary Ann Hoffman, Fall 1999 (paper published in the *Journal of Accounting Literature*)
- Viswanath U. Trivedi, Spring 1995
- Constance D. Weaver, Fall 1994.

Undergraduate Honors Theses Committees

- Kevin Nelson, Member, Spring 2001
- Catherine Holian, Member, Fall 2000
- Christi Hing, Chair, Spring 1996
- Brenda Babb, Member, Spring 1995
- Deanna Deaton, Member, Spring 1995

VI. SERVICE (1995 to present)

A. Professional (External) Service

Accreditation and Program Review

Association to Advance Collegiate Schools of Business (AACSB)'s Accounting Accreditation Committee (AAC), member, appointed to three-year term 2012-15

AACSB Accreditation Review Team

- University of Wisconsin, February 2012
- University of Washington, November 2010
- Georgia State University, January 2010

External Program Reviewer

- Georgia State University, External Reviewer for the School of Accountancy
- Boston College, External Reviewer for the Department of Accountancy Program, Spring 2008
- Brigham Young University, External Reviewer for the School of Accountancy Program, Spring 2008

Advisory Boards and Other Service

University of Notre Dame, Department of Accountancy External Advisory Board, member, 2008-present: Serving as the only academic member of this board that otherwise consists of all Notre Dame alumni and is charged with advising and guiding the strategic directions of the department and on all curricular and co-curricular matters

KPMG Audit Committee Institute's (ACI) Regional Roundtables, Moderator, 2008, 2009: Led discussion forums organized for about 60-70 directors of audit committees, CFOs and senior management of companies in the Detroit area to enhance their knowledge of the challenges and issues facing Audit Committees of Boards of Directors.

Accounting Program Leaders Group (APLG), Strategic Planning Committee, 2011 – 12: This group comprises of chairs and directors of accounting programs nationally. This committee was involved in reimagining the role of this group in shaping the future of accounting education and professional development

Pathways Commission (The Commission on Accounting Higher Education), Member, 2012 – present: This commission's objective is to enhance the opportunities and relevance of accounting education

MSU Center for International Business Education & Research (CIBER) Advisory Board, Member, 2008 – present

MSU India Council, Board Member, 2009 – present: This council's main objectives are to stimulate interest in India and matters related to India among the people in Michigan, promote educational and cultural activities related to India, and promote outreach and exchange programs with organization interested in socio-economic, educational, cultural and artistic aspects of Indian culture

Editorial Activities

Editorial Board Member:

- *Accounting Horizons*, 2004-05.
- *Journal of American Taxation Association*, 1994-1997

Ad Hoc Reviewer: *The Accounting Review*, *National Tax Journal*, *Journal of American Taxation Association*, *Accounting Horizons*, *Journal of Accounting and Public Policy*, *Contemporary Accounting Research*, *European Accounting Review*, *Public Finance & Management*, *Financial Practice and Education*, *Southern Economic Journal*

American Taxation Association

External Relations Committee, Member (appointed), 2009-10

Outstanding Manuscript Award Committee

- Chair (appointed), 2003-04
- Member (appointed), 2002-03; 2005-06

Annual Meeting Committee, Member (appointed), 2001-02

Mid-year Meeting Committee, Member (appointed), 2000-01

Multijurisdictional Tax Committee, Chair (appointed), 1998-99

Board of Trustees (elected), 1996-1998

Price Waterhouse Dissertation Award Committee

- Chair, appointed, 1996-97
- Member, appointed, 1995-96

Publications Committee

- Chair, elected, 1997-98
- Member, elected, 1996-97

Memberships in Professional Organizations

- American Accounting Association
- American Taxation Association (tax section of the American Accounting Association)
- National Tax Association-Tax Institute of America
- Accounting Program Leaders Group

B. Internal Service

Michigan State University – University Committees

- *University Provost Search Committee*, 2013-present: This is a select committee appointed by the President to search for the next Provost of MSU
- *University Distinguished Professor (UDP) Standing Advisory Committee*, 2011-present: This committee consisting of select deans, past UDPs and select chairs advises the provost on nominations received for UDPs
- *Executive Vice President for Administrative Services Advisory Group*, 2013-present: This group has been recently constituted by EVP Satish Udpa to focus on sixth imperative of Bolder by Design – Advancing a Culture of High Performance
- *Academic Human Resources Advisory Council*, 2008-present: This committee is constituted by the Terry Curry, Associate Provost and Associate Vice President for Academic Human Resources to provide counsel on all matters related to academic human resource policies and procedures

Arizona State University, W. P. Carey School of Business Committees

- *MBA (full-time) "Specialization Coordinators" Committee*, 2003-2007: Charged with the complete reevaluation of and revision of the existing program format and curriculum offerings
- *MBA (full-time) Program Committee*, 2004-05 – appointed by the Dean: Charged with the complete reevaluation of and revision of the existing program format and curriculum offerings
- *International Programs Committee*, 2002-2007: Charged with assessing the strategic goals of the School's international alliances and forging effective new programs and alliances

Arizona State University, School of Accountancy Committees

Arthur Andersen Tax Challenge/Deloitte Tax Case Study Competition, Faculty Advisor, 1994-2007: Selected and coached both an undergraduate and graduate team over several weekends in preparation for this national competition, accompanying the teams to Los Angeles over a weekend for participation in the regional competition and then to St. Charles, IL, for the national competition

- The 2000 and 2001 graduate teams placed second and third nationally; \$10,000 and \$5,000 cash awards to School's scholarship fund, respectively
- The 1996 undergraduate team and the 1999 graduate teams won "honorable mention" (top 20 finish nationally; \$500 cash award each)
- The 2003 and 2004 graduate team won an honorable mention (finishing in the top 10 nationally, \$500 cash award)

School of Accountancy (and Information Management) Transition Committee (appointed by Dean), 2002-03: This committee was charged with the task of transitioning the School into two separate academic units within the College – School of Accountancy and Department of Information Systems

School Director's Advisory Team (elected), 2000-02, 2003-04, 2004-05, 2006-07: One of two elected committees in the School charged with providing the director advice on strategy, policy, initiatives, administration, and other matters related to the School

Personnel Advisory Team (elected), 1998-2000; 2003-05; 2005-07

- Took responsibility for revising the "post-tenure review" portion of the SAIM guidelines for faculty performance and merit review
- Elected to the Merit sub-committee

Faculty Recruiting Team (appointed), 1997-98, 1998-99, 2003-04, 2004-05, 2005-06, 2006-07

Professional Advisory Board Professorship Selection Committee (Chair, appointed), 2005-06: The committee's charge was to identify the criteria for selecting the newly created PAB Professor and nominate a candidate based on an evaluation of those criteria

KPMG Professorship Selection Committee (Chair, appointed by Dean), 2002-03: This committee was responsible for selecting the KPMG professor

School Director's Reappointment Committee (elected), 2002: This committee was charged with developing the evaluation criteria and performing the evaluation of the School Director's performance for the last term

VII. FACULTY DEVELOPMENT (1995 to present)

A. Leadership

- *Committee on Institutional Cooperation (CIC) – Academic Leaders Program (ALP)* (2009-10): One of six academic leaders from across the university selected to represent Michigan State University for the year-long training in various aspects of academic leadership in the university
- *Committee on Institutional Cooperation (CIC) – Department Executive Officers' (DEO) Seminar*, Chicago, IL (February 2009): One of five department chairs (directors) selected to represent Michigan State University.

B. Continuing Intellectual Development

- American Accounting Association's Annual Meetings (various years)
- American Taxation Association's Mid-Year meetings (various years)
- National Tax Association's Annual Meetings (various years)
- Vienna University of Economics and Business Administration's Austrian Institute for International Taxation, Vienna, Austria (July 2006)
- University of Michigan & UC Berkeley Symposium, Ann Arbor, MI (May 2005)
- Tax Council Policy Institute (TCPI) conference on "The U.S. International Tax Regime," Washington, DC (February 2005)
- Federation of Tax Administrators Revenue Estimation and Research Conference, Burlington, VT (September 2004)
- IRS Research Conference, Washington, DC (June 2004)
- Multistate Tax Commission's Annual Research Conference, Salt Lake City, Utah (July 2003)
- Brookings Institution and University of North Carolina conference on "Public Disclosure of Tax Returns," Washington, DC, April 2003
- Brookings Institution and University of Michigan's Office of Tax Policy Research conference on "Rethinking Estate and Gift Taxation," Washington, DC, May 2000
- University of California, Berkeley's Center for Financial Reporting and Management's Conference on "Transfer Pricing for Multinational Enterprises," Santa Clara, May 2000
- 1-week camp by University of California's (Davis) The Center of State and Local Taxation, Davis, CA (July 1997)
- National Bureau of Economic Research's conference on "Taxes and Financial Behavior," Cambridge, MA (November 1995)
- University of North Carolina's Tax Symposium, Chapel-Hill, NC (May 1998, 1999, 2000, 2001, 2004, 2008)
- University of Illinois Tax Research Symposium, Urbana-Champaign, IL (September 1995, 1997, 1999, 2001, 2003, 2009)
- University of Michigan's Office of Tax Policy Research's Symposium, Ann Arbor, MI, (April 1995, 1996, 1997)
- Southwest AAA Doctoral Consortium, San Antonio, TX (March 1996)
- PAC-10 AAA Doctoral Consortiums (January 1997, 1998, 2000)

C. Continuing Professional Development

- Ernst & Young Tax Educators' Symposium, Washington, DC (October 2005, 2006, 2007, 2009, 2010)
- Deloitte & Touche Tax Faculty Symposium, Washington DC (1996, 1998, 1999, 2001, 2003, 2005)
- Price Waterhouse Tax Colloquium (August 1996, 1998, 2010, 2011)
- 2-day seminar by Federation of the Schools of Accountancy and Arthur Andersen on "Hands-On Education" including sessions on "Strategies and Management of Team Assignments," "Small Group Writing Assignments," and "Using the Socratic Method to Teach Traditional Lecture-based Classes," Las Vegas, NV (December 1995)
- Various events with professional accounting firms.

D. Consulting

- *State of Massachusetts Department of Revenue*, Boston, MA (2013 to present): Expert witness on accounting and tax issues impacting the state's corporate income tax
- *Deloitte & Touche*, Scottsdale, AZ (2008 to present): Instructor in firm's National Tax Training Program for professional staff
- *Equity Methods, LLC.*, Phoenix, AZ (2005 to 2008): Consulting on the income tax accounting for stock options
- *Sarvas, King & Coleman, CPAs*, Phoenix, IL (2006): Developed and taught a course on State and Local Taxation to the firm's partners, senior managers, and staff
- *U. S. Bureau of Economic Affairs (BEA)*, Washington, DC (Summer 2005): Consulted on the data collected and analyzed by the BEA on affiliated party transactions between parents and subsidiaries that is reported by the BEA in its balance of payments accounts
- *Sempre Energy*, Arizona (2004): Consulted on economic life of power plant costs and capitalization of service costs
- *Chromalloy, Inc.*, Phoenix, AZ (2003): Consulted on capitalization of costs in a service contract involving blended pricing for parts and services in the automobile industry
- *Charles River Associates, Inc.*, Boston, MA (1999-2003): Consulted on the tax consequences of various issues including the receipt of monetary settlements by health maintenance organizations from the tobacco litigation and settlement; purchase of the Washington Redskins sports franchise from the estate of the deceased owner
- *BDO Seidman, CPAs*, Chicago, IL (2000): Taught State and Local Taxation in the firm's Advanced Taxation Training seminar for their senior managers
- *Motorola, Inc.*, Phoenix, AZ (Summer 2000): Consulted on the company's eligibility and use of federal tax incentives available for its semiconductor products sector (SPS) business unit. Project spanned the entire summer and involved interviewing senior vice-presidents of the company
- *Big-4 (Big-6) CPA firms* (Various): Consulted on different projects, including understanding the accounting and reporting implications for income tax disclosures in financial statements.