VITA

**KEVIN S. MARKLE**

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**ADDRESS**

Broad College of Business, Michigan State University

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**ACADEMIC APPOINTMENTS**

Michigan State University (2020 – present)

Associate Professor of Accounting

University of Iowa (2014 – 2020)

Assistant Professor of Accounting

University of Waterloo (2011 – 2014)

Assistant Professor of Accounting

Tuck School of Business at Dartmouth College (2010-2011)

Visiting Assistant Professor of Accounting

**EDUCATION**

Ph.D., Business Administration, 2010, University of North Carolina at Chapel Hill

Thesis: *Shift Happens: A Comparison of Tax-motivated Income Shifting in Territorial and Worldwide Countries.*

Committee: Douglas A. Shackelford (Chair), Graham Glenday, Mark Lang, Edward L. Maydew, Jana Smith Raedy.

B.Ed., Intermediate-Senior Education, 1994, University of Toronto

B.Sc., Mathematical Science with distinction, 1992, University of North Carolina at Chapel Hill

Phi Beta Kappa, Pi Mu Epsilon, Phi Eta Sigma, Morehead Scholar

**DESIGNATION**

Chartered Professional Accountant/Chartered Accountant, Ontario, 2000

**PUBLISHED RESEARCH PAPERS**

Amberger, Harald, Kevin Markle, and David Samuel. *Repatriation Taxes and Internal Agency Conflicts.* Forthcoming at *The Accounting Review*.

De Simone, Lisa, Rebecca Lester, and Kevin Markle. *Transparency and tax evasion: Evidence from the Foreign Accounts Tax Compliance Act (FATCA).* Forthcoming at *Journal of Accounting Research*.

Markle, Kevin S., Lillian F. Mills, and Braden Williams. *Implicit corporate taxes and income shifting*. Forthcoming at *The Accounting Review*.

Dyreng, Scott D. and Kevin S. Markle, 2016. *The Effect of Financial Constraints on the Tax-motivated Income Shifting of U.S. Multinationals.*  The Accounting Review: November 2016, Vol. 91, No. 6, pp. 1601-1627.

Markle, Kevin S, 2016. *A Comparison of Tax-motivated Income Shifting in Territorial and Worldwide Countries.* Contemporary Accounting Research: Volume 33 (Spring), pp. 7-43.

Dyreng, Scott D., Bradley P. Lindsey, Kevin S. Markle and Douglas A. Shackelford, 2015. *The Effect of Tax and Nontax Country Characteristics on the Global Equity Supply Chains of U.S. Multinationals.* Journal of Accounting and Economics 59 (2-3), 182-202.

Markle, Kevin S. and Douglas A. Shackelford, 2014. "The Impact of Headquarter and Subsidiary Locations on Multinationals' Effective Tax Rates" in Tax Policy and the Economy 28, edited by Jeffrey Brown, National Bureau of Economic Research and University of Chicago Press (Chicago, IL.)

Markle, Kevin S. and Douglas A. Shackelford, 2012. *Cross-country Comparisons of Corporate Income Taxes.*  National Tax Journal 65, 493-528.

Markle, Kevin S. and Douglas A. Shackelford, 2012. *Cross-country Comparisons of the Effects of Leverage, Intangible Assets and Tax Havens on Corporate Income Taxes.*  Tax Law Review, Volume 65, Issue 3.

**WORKING PAPERS**

Markle, Kevin S., and Leslie D. Robinson. *Negotiated Tax Havens.*

Dyreng, Scott D., Robert Hills, and Kevin S. Markle. *Foreign Profits Untaxed by Foreign Governments.*

Gleason, Cristi, Kevin Markle, and Zhiyan Song. *Did FIN 48 improve the predictive ability of tax expense? Evidence from a comparison with IFRS firms*. Under review at Review of Accounting Studies.

Dyreng, Scott D., Kevin S. Markle, and Jon C. Medrano. *Trade-offs in the Repatriation of Foreign Earnings.*

Markle, Kevin S., and Leslie D. Robinson. *Tax Haven Use Across International Tax Regimes.*

**TEACHING EXPERIENCE**

Vienna University of Economics and Business, 2017

PhD Seminar in Empirical Tax Research

Münster Institute of Accounting and Taxation, 2014

PhD Seminar in Empirical Tax Research – co-taught with Dhammika Dharmapala

University of Iowa, Tippie College of Business, 2014 – present

*Doctoral course taught:*

ACCT 7900, Empirical Tax Research

*Masters course taught:*

ACCT 9050, Taxes and Business Strategy (M. Ac. and MBA)

MBA 8140, Corporate Financial Reporting (online)

*Undergraduate courses taught:*

ACCT 3200, Intermediate Accounting I – Income Measurement and Asset Valuation

ACCT 2100, Introduction to Financial Accounting (online)

Honors Thesis Supervisor

University of Waterloo, School of Accounting and Finance, 2011 – 2014

*Undergraduate course taught:*

AFM 361, Taxation 1 – Business Tax

University of North Carolina at Chapel Hill, MBA@UNC, Sectional Professor, 2013 – 2014

*MBA courses taught:*

MBA 732, Taxes and Business Strategy

Tuck Business School at Dartmouth College, 2011

*Masters courses taught:*

ENGM 179, Financial and Managerial Accounting, Master of Engineering Management Program

Kenan-Flagler Business School, University of North Carolina at Chapel Hill, 2008 – 2010

Teaching Assistant – Taxes and Business Strategy, Doug Shackelford

Institute of Chartered Accountants of Ontario School of Accountancy, 2004 – 2008

Seminar Leader

Schulich School of Business, York University, 2002-2006

*MBA courses taught:*

ACTG 5100, Financial Accounting for Managers

ACTG 5210, Management Accounting

*BBA courses taught:*

ACTG 2010, Introduction to Financial Accounting I

ACTG 2011, Introduction to Financial Accounting II

ACTG 4160, Advanced Financial Accounting

University of Toronto, Scarborough, 2004-2005

*Undergraduate courses taught:*

Introductory Financial Accounting

Principles of Finance

**AWARDS**

Best Paper in Business Taxation Prize (young scholars), Oxford University Centre for Business Taxation Annual Symposium, 2011

American Taxation Association/PricewaterhouseCoopers Outstanding Tax Dissertation Award, 2011

Seymour Schulich Award for Teaching Excellence, 2nd place ($10,000), MBA, 2006

Seymour Schulich Award for Teaching Excellence, 1st place ($15,000), BBA, 2004

Seymour Schulich Award for Teaching Excellence, 1st place ($10,000), MBA, 2003

**INDUSTRY EXPERIENCE**

Sidler & Company LLP, Mississauga, Ontario

Tax Manager, 2001-2002

Arthur Andersen LLP, Toronto, Ontario

Senior Tax Consultant, 1998-2001

**TEXTBOOKS**

Richardson, Alan J., 2007. Cases in Financial Accounting – A Principles-Based Approach. Thomson Nelson.

* Contributed multiple cases and wrote examples on how to approach case analysis and writing.

**GRANTS**

International Tax Policy Forum, 2010.

International Tax Policy Forum, 2008.

**PAPER PRESENTATIONS**

2021 University of Mannheim (scheduled)

2020 National Tax Association Spring Symposium

University of Chicago

2019 Brigham Young University

Indiana University, Hoosier Accounting Research Conference

2018 University of Illinois

Boston College

Norwegian Tax Accounting Symposium

National Tax Association Annual Conference on Taxation

2017 Iowa State University

Vienna University of Economics and Business

2016 University of Pennsylvania Law School

New York University Law School

University of Iowa

2015 Tax Foundation event on Capitol Hill

International Institute of Public Finance Annual Congress, Dublin

University of North Carolina Alumni Workshop

University of Georgia

2014 University of Iowa

Indiana University

Michigan State University

The Ohio State University

University of Texas at Austin

National Tax Association Conference

2013 University of North Carolina Tax Symposium

International Tax Policy Forum

Texas-Waterloo Mini-camp

Deloitte Tax Policy Research Symposium

2012 Oxford University Centre for Business Taxation Summer Symposium

2011 National Tax Association Conference

International Institute of Public Finance Conference

Oxford University Centre for Business Taxation Summer Symposium

International Tax Policy Forum

University of Waterloo

2010 American Accounting Association Annual Meeting

Deloitte Tax Policy Research Symposium

University of Waterloo

2009 National Tax Association Conference

2008 American Taxation Association Midyear Meeting

**CONFERENCE PARTICIPATION**

2020 American Taxation Association Midyear Meeting

University of North Carolina Tax Symposium (online)

National Tax Association Spring Symposium (online – presenter)

2019 University of North Carolina Tax Symposium

American Taxation Association Midyear Meeting

NTA Annual Conference on Taxation

2018 University of North Carolina Tax Symposium

Texas/Waterloo Tax Symposium

Contemporary Accounting Research Conference

Norwegian Tax Accounting Symposium

NTA Annual Conference on Taxation (co-chair, presenter, discussant)

2017 University of North Carolina Tax Symposium

University of Illinois Tax Symposium

Contemporary Accounting Research Conference

Review of Accounting Studies Conference

Stanford Summer Camp

American Taxation Association Midyear Meeting

2016 University of North Carolina Tax Symposium (discussant)

University of Texas/University of Waterloo Tax Symposium

National Tax Association Conference (discussant)

2015 University of North Carolina Tax Symposium

National Tax Association Conference (presenter)

International Institute of Public Finance Annual Congress (presenter/discussant)

UNC/Duke Fall Camp

University of Illinois/Deloitte Tax Symposium

American Taxation Association Midyear Meeting (discussant)

2014 University of North Carolina Tax Symposium

Workshop on Current Research in Taxation (keynote address)

National Tax Association Conference (presenter)

2013 American Taxation Association Midyear Meeting (discussant)

National Bureau of Economic Research Tax Policy and the Economy Conference

University of Illinois/Deloitte Tax Symposium

National Tax Association Conference (discussant)

2012 Oxford University Centre for Business Taxation Summer Symposium (presenter)

University of North Carolina Tax Symposium

2011 National Tax Association Conference (presenter)

American Tax Policy Institute Conference

American Accounting Association Annual Meeting

International Institute of Public Finance Conference (presenter, discussant)

Oxford University Centre for Business Taxation Summer Symposium (presenter)

International Tax Policy Forum (presenter)

Deloitte Tax Policy Research Symposium (discussant)

2010 American Accounting Association Annual Meeting (presenter)

Deloitte Tax Policy Research Symposium (presenter)

Global Issues in Accounting Conference

Tax Council Policy Institute Annual Tax Policy and Practice Symposium

University of North Carolina Tax Symposium

2009 National Tax Association Conference (presenter)

UNC/Duke Fall Camp

Journal of Business, Finance and Accounting Conference

University of North Carolina Tax Symposium

2008 American Taxation Association Midyear Meeting (presenter)

UNC/Duke Fall Camp

Deloitte Tax Policy Research Symposium (discussant)

University of North Carolina Tax Symposium

2007 UNC/Duke Fall Camp

Internationalizing Doctoral Education in Business CIBER Conference

American Taxation Association Midyear Meeting

University of North Carolina Tax Symposium

2006 UNC/Duke Fall Camp

**PROFESSIONAL ACTIVITIES**

Editorial Board member The Accounting Review

Contemporary Accounting Research

Ad hoc reviewer Journal of Accounting and Economics

Journal of Accounting Research

The Accounting Review

Contemporary Accounting Research

Review of Accounting Studies

Journal of Public Economics

Journal of the American Taxation Association

National Tax Journal

Journal of International Accounting Research

European Accounting Review

Journal of Business Ethics

Journal of Accounting, Auditing & Finance

International Tax and Public Finance

AAA FARS Midyear Meeting

Accounting and Business Research

Conference Co-Chair National Tax Association, 2018 Annual Conference on Taxation

Board Member National Tax Association. Term: 2019-2021.

Keynote address Workshop on Current Research in Taxation, Münster, Germany, 2014

Doctoral Consortium American Taxation Association (presenter), 2015