

"Life and work are shaped by an unpredictable mixture of events and opportunities, which make sense only retrospectively when writing a curriculum vitae. At which point the basic human urge for narrative takes over, turning the chaotic process of randomness and chance into a well-crafted account of your sleek trajectory through life." – Ken Robinson, Out of Our Minds.

VITA

KEVIN S. MARKLE

June 2024

ADDRESS

N219 Broad College of Business, Michigan State University
632 Bogue Street East Lansing, MI 48824

(517) 432-2919 (office)
marklek2@broad.msu.edu

ACADEMIC APPOINTMENTS

Michigan State University (2020-present)

Associate Professor of Accounting and Deloitte/Michael Licata Fellow

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, University of Toronto

B.Sc., Mathematical Science with distinction, 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

Gleason, Cristi A., Kevin S. Markle, and Jane Z. Song. "Did FIN 48 improve the mapping between tax expense and future cash taxes?." *Review of accounting studies* (2023): 1-37.

Amberger, Harald, Kevin Markle, and David Samuel, 2020. *Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency*. *The Accounting Review*: <https://doi.org/10.2308/TAR-2019-0259>.

De Simone, Lisa, Rebecca Lester, and Kevin Markle, 2020. *Transparency and tax evasion: Evidence from the Foreign Accounts Tax Compliance Act (FATCA)*. *Journal of Accounting Research*: 58 (1), 105-153.

- Markle, Kevin S., Lillian F. Mills, and Braden Williams, 2020. *Implicit corporate taxes and income shifting*. *The Accounting Review*: 95(3), pp.315-342.
- 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

- Dyreng, Scott D., Robert Hills, and Kevin S. Markle. *Using Financial Statement Information to Estimate the Income Shifting of U.S. Multinationals*. Under review at *The Accounting Review*.
- Joshi, Preetika, Kevin S. Markle, and Leslie D. Robinson. *Private Country-by-Country Reporting and Aggregate Foreign Investment*. Under review at *Journal of Accounting and Economics*.
- Adams, Jillian, Preetika Joshi, and Kevin Markle. *The Winners and Losers of Profit Shifting: A Macroeconomic Perspective*.
- Markle, Kevin S., and Leslie D. Robinson. *Negotiated Tax Havens*.

TEACHING EXPERIENCE

- Michigan State University, Broad College of Business, 2020 – present
- Doctoral:*
ACC 950, Seminar in Accounting Research
- Masters of Science in Accounting:*
ACC 833, Federal Income Taxation of Corporations and Shareholders
- Masters of Business Administration:*
MBA 802, Financial Accounting and Reporting Strategy
- Masters of Science in Accounting and Data Analytics (online):*
ACC 833, Federal Income Taxation of Corporations and Shareholders

University of Iowa, Tippie College of Business, 2014 – 2020

Doctoral course taught:

ACCT 7900, Empirical Tax Research

Masters courses 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

Vienna University of Economics and Business, 2024

PhD Seminar in Empirical Tax Research

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 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

DOCTORAL DISSERTATION COMMITTEES

Xinjie (Susan) Tang, Michigan State University – committee member

- First placement: University of Georgia

Joanna Shaw, Michigan State University – committee member

- First placement: Central Michigan University

Zhiyan (Jane) Song, University of Iowa – committee member

- First placement: University of Georgia

AWARDS

Broad College of Business, Full-time MBA Faculty Award, 2023-2024

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

2024 Vienna University of Economics and Business
 Virginia Tech University

2023 University of Houston

2022 University of Mannheim
 University of Arkansas
 Arizona State University

Transparency and Tax Avoidance: Country-by-Country Reporting by Multinational Enterprises, Conference organized by EU Tax Observatory and CORPTAX at Charles University, Prague

- 2021 University of Arizona
- 2020 National Tax Association Spring Symposium
University of Chicago
University of Michigan – Public Finance Free Lunch Seminar
National Tax Association Annual Conference on Taxation
- 2019 Brigham Young University
Indiana University
Michigan State University
- 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

- 2024 University of North Carolina Tax Symposium
Journal of Accounting Research Conference
University of Toronto, Rotman Accounting Research Conference (scheduled)
- 2023 University of North Carolina Tax Symposium (discussant)
University of Toronto, Rotman Accounting Research Conference
University of Illinois Tax Symposium
Deloitte Tax Faculty Symposium
National Tax Association Annual Conference on Taxation
- 2022 American Taxation Association Midyear Meeting
Texas/Waterloo Tax Symposium
Contemporary Accounting Research Conference
Transparency and Tax Avoidance: Country-by-Country Reporting by Multinational Enterprises,
Conference organized by EU Tax Observatory and CORPTAX at Charles University, Prague
- 2021 American Taxation Association Doctoral Consortium
American Taxation Association Midyear Meeting
National Tax Association Annual Conference on Taxation
University of North Carolina Tax Symposium
The Ohio State University Tax Conference
University of Illinois Tax Symposium
Review of Accounting Studies Conference
Journal of Accounting Research Conference
- 2020 National Tax Association Spring Symposium
National Tax Association Annual Conference on Taxation
University of North Carolina Tax Symposium
Texas/Waterloo Tax Symposium
American Taxation Association Midyear Meeting
Contemporary Accounting Research Conference
Journal of Accounting Research Conference
- 2019 University of North Carolina Tax Symposium
American Taxation Association Midyear Meeting
NTA Annual Conference on Taxation
University of Illinois Tax Symposium
Contemporary Accounting Research Conference
Journal of Accounting Research Conference
- 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 editor Contemporary Accounting Research
- Ad hoc reviewer Quarterly Journal of Economics
 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
 Journal of Accounting and Public Policy
- Conference Co-Chair National Tax Association, 2018 Annual Conference on Taxation
- Board Member National Tax Association. Term: 2019-2022
- Scientific Committee Member National Tax Association, 2023 Annual Conference on Taxation
- Keynote address Workshop on Current Research in Taxation, Münster, Germany, 2014
- Doctoral Consortium American Taxation Association (presenter), 2015, 2021