

PETRO LISOWSKY
Professor of Accounting
Boston University Questrom School of Business
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ACADEMIC POSITIONS

BOSTON UNIVERSITY QUESTROM SCHOOL OF BUSINESS	Boston, MA
<ul style="list-style-type: none">• Professor of Accounting• Associate Professor of Accounting (with tenure)• Dean's Research Scholar (renewed 2020, 2022)	2025-present 2018-2025 2018-2024
NORWEGIAN SCHOOL OF ECONOMICS	Bergen, Norway
<ul style="list-style-type: none">• Norwegian Center for Taxation, External Affiliate	2014-present
MASSACHUSETTS INSTITUTE OF TECHNOLOGY SLOAN SCHOOL OF MANAGEMENT	Cambridge, MA
<ul style="list-style-type: none">• Visiting Associate Professor of Accounting• Visiting Associate Professor of Accounting	2023 2015-2016
UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN GIES COLLEGE OF BUSINESS	Champaign, IL
<ul style="list-style-type: none">• Associate Professor of Accountancy (with tenure)<ul style="list-style-type: none">• Professor Ken Perry Faculty Fellow• PricewaterhouseCoopers Faculty Fellow (renewed 2013, 2016)• Assistant Professor of Accountancy	2015-2018 2016-2018 2010-2018 2008-2015

EDUCATION

BOSTON UNIVERSITY QUESTROM SCHOOL OF BUSINESS <i>Doctor of Business Administration</i>	Boston, MA 2008
UNIVERSITY OF MICHIGAN STEPHEN M. ROSS SCHOOL OF BUSINESS <i>Master of Accounting</i>	Ann Arbor, MI 2002
UNIVERSITY OF MICHIGAN STEPHEN M. ROSS SCHOOL OF BUSINESS <i>Bachelor of Business Administration</i>	Ann Arbor, MI 2001

RESEARCH INTERESTS

- Domestic and International Corporate Tax Compliance and Policy
- Reporting, Real, and Competitive Effects of Corporate Taxation
- Financial Reporting of Corporate Tax Uncertainty

TEACHING INTERESTS

- Taxation and Tax Policy (corporate and individual)
- Financial Accounting and Reporting

PUBLICATIONS

Refereed

- Demeré, P., Li, L., Lisowsky, P., and Snyder, R. W. Forthcoming. “Do Smoothing Activities Indicate Higher or Lower Financial Reporting Quality? Evidence from GAAP Effective Tax Rates.” *Journal of the American Taxation Association*.
- Ciconte, W., Donohoe, M., Lisowsky, P., and Mayberry, M. 2024. “The Predictive Ability of Tax Contingencies for Future Income Tax Cash Outflows.” *Contemporary Accounting Research* 41 (1): 355-390.
- Donohoe, M., Jang, H., and Lisowsky, P. 2022. “Competitive Externalities of Tax Cuts.” *Journal of Accounting Research* 60 (1): 201-259.
- Demeré, P., Donohoe, M., and Lisowsky, P. 2020. “The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance.” *Contemporary Accounting Research* 37 (3): 1562-1597.
- Lisowsky, P., and Minnis, M. 2020. “The Silent Majority: Private U.S. Firms and Financial Reporting Choices.” *Journal of Accounting Research* 58 (3): 547-588.
- Donohoe, M., Lisowsky, P., and Mayberry, M. 2019. “The Effects of Competition from S Corporations on the Organizational Form Choice of Rival C Corporations.” *Contemporary Accounting Research* 36 (3): 1784-1823.
- Hopland, A., Lisowsky, P., Mardan, M., and Schindler, D. 2018. “Flexibility in Income Shifting under Losses.” *The Accounting Review* 93 (3): 163-183.
- Lisowsky, P., Minnis, M., and Sutherland, A. 2017. “Economic Growth and Financial Statement Verification.” *Journal of Accounting Research* 55 (4): 745-794.
- Klassen, K., Lisowsky, P., and Mescall, D. 2017. “Transfer Pricing: Strategies, Practices, and Tax Minimization.” *Contemporary Accounting Research* 34 (1): 455-493.
- Klassen, K., Lisowsky, P., and Mescall, D. 2016. “The Role of Auditors, Non-Auditors, and Internal Tax Departments in Corporate Tax Aggressiveness.” *The Accounting Review* 91 (1): 179-205.
- Donohoe, M., Lisowsky, P., and Mayberry, M. 2015. “Who Benefits from the Tax Advantages of Organizational Form Choice?” *National Tax Journal* 68 (4): 975-998.
- Beck, P., and Lisowsky, P. 2014. “Tax Uncertainty and Voluntary Real-Time Tax Audits.” *The Accounting Review* 89 (3): 867-901.
- Lennox, C., Lisowsky, P., and Pittman, J. 2013. “Tax Aggressiveness and Accounting Fraud.” *Journal of Accounting Research* 51 (4): 739-778.
- Lisowsky, P., Robinson, L., and Schmidt, A. 2013. “Do Publicly Disclosed Tax Reserves Tell Us About Privately Disclosed Tax Shelter Activity?” *Journal of Accounting Research* 51 (3): 583-629.
 - Winner of the 2016 American Taxation Association Outstanding Manuscript Award
- Lisowsky, P. 2010. “Seeking Shelter: Empirically Modeling Tax Shelters Using Financial Statement Information.” *The Accounting Review* 85 (5): 1693-1720.
 - Winner of the American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award
- Lisowsky, P. 2009. “Inferring U.S. Tax Liability from Financial Statement Information.” *Journal of the American Taxation Association* 31 (1) (Spring): 29-63.
 - Winner of the *Journal of the American Taxation Association* Outstanding Paper Award

Non-Refereed

- Boynton, C., Lisowsky, P., and Trautman, W. 2008. “E-File, Enterprise Structures, and Tax Compliance Risk Assessment.” *Tax Notes* (September 15): 1069-1078; reprinted with permission in *IRS Research Bulletin* (2008): 19-39.
- Lisowsky, P., and Trautman, W. 2007. “Book-Tax Consolidation, Rates of Return, and Capital Structure.” *Tax Notes* (December 10): 1043-1071.
- Boynton, C., DeFilippes, P., Lisowsky, P., and Mills, L. 2004. “Consolidation Anomalies in Form 1120 Corporate Tax Return Data.” *Tax Notes* (July 26): 405-417.

WORKING PAPERS

- Albuquerque, A., Bennett, B., Lisowsky, P., and Wang, Z. “The Effect of the Tax Cuts and Jobs Act on Payout Policies.”
- Boland, M., Hlaing, K.P., and Lisowsky, P. “Taxes and Investment: Evidence from the ‘Halloween Massacre’ of 2006.”
- Burd, C., Casi, E., Grossetti, F., and Lisowsky, P. “Does the Story Matter? Putting Financial Statement Numbers into Context Using XBRL Data.”
- Casi, E., Lisowsky, P., Stage, B., and Todtenhaupt, M. “Business Model Digitalization, Competition, and Tax Savings.”
- Chiu, T-T., Fischer, D., Lisowsky, P., and Traini, S. “Customer Tax Uncertainty and Supplier Investment.”
- Donohoe, M., Jang, H., and Lisowsky, P. “The Transmission of Tax Cuts through Banks.”
- Hopland, A., Lisowsky, P., and Mardan, M. “Bailing Out the Affiliates or Shifting Income? On the Use of Parental Debt within Multinational Corporations.”
- Hopland, A., Lisowsky, P., Mardan, M., and Schindler, D. “Inflexibility in Income Shifting: Implications, Detection, and Remedies.”

INVITED PRESENTATIONS & CONFERENCES (° = virtual)

- 2025**
 - Luso-Brazilian Finance (Lubrafin) Network Conference: co-author presented
 - European Accounting Association Annual Meeting: co-author presented
 - University of Tennessee: presenter
 - The Ohio State University: presenter
 - National University of Singapore: presenter
- 2024**
 - European Institute for Advanced Studies in Management (EIASM) 14th Conference on Current Research in Taxation (Porto, Portugal): co-author presented
 - London Business School Accounting Symposium (London, UK): participant
 - Tax Bootcamp 2024 at London Business School (London, UK): participant
 - Bocconi University (Milan, Italy): presenter
 - American Taxation Association Midyear Meeting: co-authors presented (×2)
- 2023**
 - Boston Empirical Accounting Conference: participant
 - *Journal of Accounting and Economics* Conference: participant
 - Max Planck Institute of Tax Law & Public Finance, Governance and Its Funding in the 21st Century Conference (Berlin, Germany): presenter
 - University of Illinois / Deloitte Symposium on Tax Research XVIII: participant
 - London Business School Accounting Symposium (London, UK): participant
 - London Business School-Stanford University Global Tax Conference (London, UK): discussant
 - UNC Tax Symposium: participant
 - American Taxation Association Midyear Meeting: organizer, participant
- 2022**
 - *Review of Accounting Studies* conference °: participant
 - University of Texas at Austin: presenter
 - Sidley Austin LLP: presenter
 - *Contemporary Accounting Research* conference °: participant
 - American Accounting Association Annual Meeting: participant
 - Vienna University of Economics and Business (WU) (Vienna, Austria): presenter and Ph.D. student seminar guest instructor
 - Annual Congress of the European Accounting Association: co-author presented
 - UNC Tax Symposium °: participant
 - American Taxation Association Midyear Meeting: presenter
 - Financial Accounting and Reporting Section Midyear Meeting °: co-author presented

Invited Presentations & Conferences (cont'd)

- 2021**
- *Review of Accounting Studies* conference^v: participant
 - National Tax Association Annual Conference on Taxation^v: co-author presented
 - Indiana University^v: presenter
 - *Contemporary Accounting Research* conference^v: participant
 - *Journal of Accounting and Economics* conference^v: participant
 - University of Illinois / Deloitte Symposium on Tax Research XVII^v: participant
 - University of Illinois / Deloitte Tax Doctoral Consortium V^v: co-author presented
 - University of Georgia^v: presenter
 - Norwegian Tax Accounting Symposium (Norway)^v: co-organizer, moderator
 - Internal Revenue Service-Tax Policy Center Research Conference^v: participant
 - American Accounting Association Annual Meeting^v: participant
 - Stanford University Accounting Summer Camp^v: participant
 - UNC Tax Symposium^v: discussant
 - University of Arkansas^v: presenter
 - Washington University Nicholas Dopuch Accounting Research Conference^v: participant
 - Internal Revenue Service-Research, Applied Analytics and Statistics (RAAS) and Large Business & International (LB&I) Division^v: presenter
 - American Taxation Association Midyear Meeting^v: discussant
 - Financial Accounting and Reporting Section Midyear Meeting^v: discussant
 - University of Augsburg and University of Ingolstadt (Germany)^v: presenter
- 2020**
- *Review of Accounting Studies* conference^v: participant
 - *Journal of Accounting and Economics* conference^v: participant
 - *Contemporary Accounting Research* conference^v: participant
 - University of Mannheim Taxation Conference (Germany)^v: participant
 - WHU Berlin-Vallendar Conference on Tax Research (Germany)^v: discussant
 - University of Missouri: presenter
 - American Taxation Association Midyear Meeting: panelist
 - University of Wisconsin: presenter
- 2019**
- National Tax Association Annual Conference on Taxation: co-organizer, moderator
 - BU-BC Boston Empirical Accounting Conference: presenter
 - *Journal of Accounting and Economics* Conference: participant
 - University of Illinois / Deloitte Symposium on Tax Research XVI: panel moderator
 - University of Illinois / Deloitte Tax Doctoral Consortium IV: participant
 - NBER Summer Institute Conference on Research in Income and Wealth: co-author presented
 - Harvard Information, Markets, and Organizations (IMO) Conference: co-author presented
 - Vienna University of Economics and Business (WU) (Vienna, Austria): presenter and Ph.D. student seminar guest instructor
 - University of North Carolina Tax Symposium: participant
 - University of Hong Kong (Hong Kong, China): presenter
 - University of Miami: presenter
 - American Taxation Association Midyear Meeting: organizer
- 2018**
- Empirical Management Conference at Harvard Business School: co-author presented
 - Norwegian Tax Accounting Symposium (Bergen, Norway): co-organizer, co-author presented
 - BU-BC Boston Empirical Accounting Conference: participant
 - *Journal of Accounting and Economics* Conference: participant
 - University of Notre Dame: presenter
 - University of Texas / University of Waterloo Taxation in a Global Economy Research Symposium: participant
 - International Institute of Public Finance Annual Congress (Tampere, Finland): co-author presented
 - American Accounting Association Annual Meeting: co-author presented
 - Boston University Accounting Conference: presenter
 - Berlin-Vallendar Conference on Tax Research (Vallendar, Germany): co-author presented

Invited Presentations & Conferences (cont'd)

**2018
(cont'd)**

- European Accounting Association Annual Congress (Milan, Italy): co-author presented
- UCLA Accounting Conference: presenter
- Brigham Young University: presenter
- American Taxation Association Midyear Meeting: co-author presented
- Universität Mannheim (Mannheim, Germany): presenter
- Ludwig-Maximilians-Universität München (Munich, Germany): presenter

2017

- Norwegian School of Economics (NHH) (Bergen, Norway): presenter
- University of Illinois / Deloitte Symposium on Tax Research XV: chair, moderator
- University of Illinois / Deloitte Tax Doctoral Consortium III: chair, participant
- Boston University: presenter
- Stanford University Accounting Summer Camp: presenter
- University of Munster School of Business and Economics and European Institute for Advanced Studies in Management 7th Conference on Current Research in Taxation (Vienna, Austria): keynote speaker and Ph.D. student seminar guest instructor
- Internal Revenue Service Research Conference: presenter
- Vienna University of Economics and Business (WU) (Vienna, Austria): presenter and Ph.D. student seminar guest instructor
- NYU Conference on The Changing Role of Stock Markets in Capital Formation: co-author presented
- Midwest Finance Association Annual Meeting: co-author presented
- American Taxation Association / KPMG Tax Doctoral Consortium: presenter

2016

- *Journal of Accounting and Economics* Conference: participant
- University of Texas / University of Waterloo Taxation in a Global Economy Research Symposium: participant
- *Journal of Accounting Research* Conference: participant
- American Taxation Association Midyear Meeting: co-author presented
- *Journal of the American Taxation Association* Conference: discussant
- Financial Accounting and Reporting Section Midyear Meeting: co-author presented
- Singapore Management University: presenter

2015

- National Tax Association 108th Annual Conference on Taxation (×2): co-authors presented
- PCAOB/JAR Conference on Auditing and Capital Markets: participant
- Fordham University: presenter
- *Journal of Accounting and Economics* Conference: participant
- Pennsylvania State University: presenter
- MaTax Conference (Mannheim, Germany): co-author presented
- University of Illinois / Deloitte Symposium on Tax Research XIV: moderator
- University of Illinois / Deloitte Tax Doctoral Consortium II: participant
- International Institute of Public Finance Annual Congress (Dublin, Ireland): co-author presented
- American Accounting Association Annual Meeting (×2): co-authors presented
- Vienna University of Economics and Business (WU) (Vienna, Austria): presenter and Ph.D. student seminar guest instructor
- University of Paderborn (Paderborn, Germany): presenter
- Conference on Tax Citizenship and Income Shifting; organized by Max Planck Institute for Tax Law and Public Finance, Norwegian Center for Taxation, and University of Notre Dame (London, UK): co-author presented
- National Tax Association Spring Symposium: co-author presented
- European Accounting Association Annual Meeting (Glasgow, Scotland): co-author presented
- Texas A&M University: presenter
- University of Pennsylvania-Wharton: presenter
- University of North Carolina Tax Symposium: co-author presented
- American Taxation Association Midyear Meeting (×2): co-authors presented
- *Journal of the American Taxation Association* Conference: co-author presented
- Financial Accounting and Reporting Section Midyear Meeting: co-author presented

Invited Presentations & Conferences (cont'd)

- 2014**
- University of Washington: presenter
 - National Tax Association 107th Annual Conference on Taxation: discussant
 - PCAOB/*Journal of Accounting Research* Conference on Auditing and Capital Markets: co-author presented
 - Norwegian School of Economics (NHH) (Bergen, Norway): presenter
 - Oxford University Centre for Business Taxation Doctoral Meeting (Oxford, England): co-author presented
 - University of North Carolina-Chapel Hill: presenter
 - University of Texas / University of Waterloo Taxation in a Global Economy Research Symposium: participant
 - University of Illinois Symposium on Audit Research: participant
 - American Accounting Association Annual Meeting: co-author presented
 - Financial Accounting Standards Board: presenter
 - Colorado Summer Accounting Research Conference: discussant
 - *Journal of Accounting Research* Conference: participant
 - University of Minnesota Empirical Conference: co-author presented
 - MIT-Sloan: presenter
 - Boston University: presenter
 - Max Planck Institute for Tax Law and Public Finance (Munich, Germany): presenter
 - University of North Carolina Tax Symposium: participant
- 2013**
- University of Illinois / Deloitte Symposium on Tax Research XIII: chair and moderator
 - University of Illinois / Deloitte Tax Doctoral Consortium I: chair and moderator
 - American Accounting Association Annual Meeting: co-author presented
 - Internal Revenue Service Research Conference: presenter
 - European Accounting Association Annual Congress (Paris, France): presenter and discussant
 - University of Iowa: workshop presenter
 - University of Iowa: Ph.D. student seminar guest instructor
 - American Taxation Association Midyear Meeting: co-author presented
 - Internal Revenue Service-Large Business & International (LB&I) Division: presenter
 - University of North Carolina Tax Symposium: participant
- 2012**
- University of Texas at Austin: presenter
 - University of Illinois Symposium on Audit Research: participant
 - Internal Revenue Service-Large Business & International (LB&I) Division: presenter
 - University of Waterloo-Deloitte Tax Symposium: co-author presented
 - Internal Revenue Service Research Conference: presenter
 - MIT Tax Readings Group: presenter
 - Ohio State University Thomas J. Burns AIMS Colloquium: presenter
 - University of Florida: presenter
 - *Journal of the American Taxation Association* Conference: discussant
 - American Taxation Association / KPMG Tax Doctoral Consortium: presenter
 - University of North Carolina Tax Symposium: participant
- 2011**
- University of Illinois / Deloitte Symposium on Tax Research XII: moderator, chair
 - International Institute of Public Finance Annual Congress: presenter and discussant
 - University of Arizona: presenter
 - American Taxation Association Midyear Meeting: presenter
 - University of North Carolina Tax Symposium: participant

Invited Presentations & Conferences (cont'd)

- 2010**
 - University of Illinois at Urbana-Champaign: presenter
 - National Tax Association Annual Conference on Taxation: presenter
 - Arizona State University McGladrey Distinguished Lecture Series: presenter
 - American Accounting Association Annual Meeting: presenter ×2, discussant
 - Internal Revenue Service Research Conference: presenter
 - American Taxation Association Midyear Meeting: presenter
 - *Journal of the American Taxation Association* Conference: co-author presented
 - American Taxation Association / KPMG Tax Doctoral Consortium: presenter, panelist
 - University of North Carolina Tax Symposium: presenter
- 2009**
 - Michigan State University: presenter
 - Accounting Doctoral Scholars (ADS) Program Orientation: presenter
 - University of Illinois / Deloitte Symposium on Tax Research XI: moderator
 - Internal Revenue Service Large and Mid-Size Business Division (LMSB): presenter
 - American Accounting Association Annual Meeting: presenter, discussant
 - IRS Large and Mid-Size Business Division and Office of Tax Shelter Analysis: presenter
 - American Accounting Association New Faculty Consortium: participant
- 2008**
 - University of Hawaii-Manoa Shidler Seminar Series: presenter
 - University of Illinois Symposium on Audit Research: participant
 - University of Illinois / Deloitte Symposium on Tax Research X: moderator
 - Internal Revenue Service Research Conference: presenter
 - *Journal of the American Taxation Association* Conference: presenter
 - University of North Carolina Tax Symposium: presenter
 - University of Illinois at Urbana-Champaign, Stanford Univ., George Mason Univ., Lehigh Univ., Univ. of Massachusetts Boston, Univ. of New Hampshire: presenter
- 2007**
 - Boston University Accounting Seminar Series: presenter
 - Internal Revenue Service Research Conference: presenter
- 2006**
 - Internal Revenue Service: presenter
- 2005**
 - Boston University: presenter
 - Harvard Business School: presenter
- 2004**
 - U.S. Department of Treasury Office of Tax Analysis: presenter

TEACHING EXPERIENCE

BOSTON UNIVERSITY

QUESTROM SCHOOL OF BUSINESS

- *Instructor*, Principles of Income Taxation (AC 469 / AC 869)
Evaluation: 4.75 / 5.00 (Section A1) **Boston, MA**
Spring 2025
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869)
Evaluation: 4.84 / 5.00 (Section A1) **Fall 2024**
- *Instructor*, Accounting and Finance for In-House Counsel (Exec. Education)
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869)
Evaluation: 4.86 / 5.00 (Section A1) **Spring 2024**
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869)
Evaluation: 4.93 / 5.00 **Fall 2023**
- *Instructor*, Financial Accounting (AC 221)
Evaluation: 4.55 / 5.00 (Section B1)
Evaluation: 4.45 / 5.00 (Section C1)

Teaching Experience (cont'd)

- *Instructor*, Principles of Income Taxation (AC 469 / AC 869) **Fall 2022**
Evaluation: 5.00 / 5.00 (Section A1)
- *Instructor*, Financial Accounting (AC 221) **Fall 2021**
Evaluation: 4.90 / 5.00 (Section C1)
Evaluation: 4.83 / 5.00 (Section E1)
- *Instructor*, Financial Accounting (AC 221) **Spring 2022**
Evaluation: 4.88 / 5.00 (Section F1)
Evaluation: 4.98 / 5.00 (Section H1)
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869) **Fall 2021**
Evaluation: 4.91 / 5.00 (Section A1)
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869) **Spring 2021**
Evaluation: 4.93 / 5.00 (Section A1)
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869) **Fall 2020**
Evaluation: 5.00 / 5.00 (Section A1)
Evaluation: 5.00 / 5.00 (Section B1)
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869) **Fall 2019**
Evaluation: 5.00 / 5.00 (Section A1)
Evaluation: 4.88 / 5.00 (Section B1)
- *Instructor*, Principles of Income Taxation (AC 469 / AC 869) **Fall 2018**
Evaluation: 4.96 / 5.00 (Section A1)
Evaluation: 4.94 / 5.00 (Section B1)
- *Instructor*, Accounting and Finance for In-House Counsel (Executive Educ.) **Fall 2019
& Fall 2018
Fall 2006**
- *Instructor*, Financial Accounting (AC 221) **Spring 2006**
Evaluation: 4.78 / 5.00
- *Instructor*, Financial Accounting (AC 221) **Spring 2006**
Evaluation: 4.86 / 5.00; Highest Score in Accounting Department
- *Teaching Assistant*:
 - LG Corporation CFO Executive Education Program, 2005-2008
 - Financial Statement Analysis and Company Valuation (AC 814), Fall 2005
 - Financial Accounting (AC 221), Fall 2005

MASSACHUSETTS INSTITUTE OF TECHNOLOGY SLOAN SCHOOL OF MANAGEMENT

Cambridge, MA

- *Instructor*, Taxes and Business Strategy **Spring 2023**
Evaluation: 6.1 / 7.0
- *Instructor*, Taxes and Business Strategy **Spring 2016**
Evaluation: 6.8 / 7.0
- *Instructor*, Corporate Financial Accounting **Fall 2015**
Evaluation: 6.6 / 7.0

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN GIES COLLEGE OF BUSINESS

Champaign, IL

- *Instructor*, Federal Taxation (ACCY 505; online MSA) **Fall 2017**
Evaluation: 4.9 / 5.0
- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2017**
Evaluation: 4.8 / 5.0 (Section C)
Evaluation: 5.0 / 5.0 (Section F)
- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2015**
Evaluation: 4.7 / 5.0 (Sections A and B)
Evaluation: 4.9 / 5.0 (Section D)
- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2014**
Evaluation: 4.8 / 5.0 (Sections A and B)
Evaluation: 4.9 / 5.0 (Section D)

Teaching Experience (cont'd)

- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2013**
Evaluation: 4.4 / 5.0 (Section A)
Evaluation: 4.5 / 5.0 (Section B)
Evaluation: 4.8 / 5.0 (Section D)
- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2012**
Evaluation: 4.8 / 5.0 (Section A)
Evaluation: 4.9 / 5.0 (Section E)
- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2011**
Evaluation: 4.7 / 5.0 (Sections B and D)
Evaluation: 4.6 / 5.0 (Section C)
- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2010**
Evaluation: 4.7 / 5.0 (each of Sections B, C, and D)
- *Instructor*, Principles of Taxation (ACCY 312) **Spring 2009**
Evaluation: 3.7 / 5.0 (Section B)
Evaluation: 4.0 / 5.0 (Section D)

UNIVERSITY OF MICHIGAN

Ann Arbor, MI

STEPHEN M. ROSS SCHOOL OF BUSINESS

- *Instructor*, Principles in Financial Accounting (AC 271) **Winter 2002**
Evaluation: 5.00 / 5.00
- *Instructor*, Principles in Financial Accounting (AC 271) **Fall 2001**
Evaluation: 4.86 / 5.00

DOCTORAL STUDENT SUPERVISION

- Boston University Questrom School of Business
 - Darci Fischer (Committee Chair) graduated May 2025
 - Jessica Cunningham (Committee Chair) graduated May 2024
 - Carly Burd (Committee Chair) graduated May 2023
 - Ngan (April) Nguyen (Committee Member) graduated May 2021
 - Scarlett Song (Committee Member) graduated May 2020
- University of Mannheim (Mannheim, Germany)
 - Elisa Casi-Eberhard (Committee Member) graduated December 2020
- University of Illinois at Urbana-Champaign
 - R. William Snyder (Committee Chair) graduated May 2018
 - Paul Deméré (Committee Chair) graduated May 2017
- Vienna University of Economics and Business (Vienna, Austria)
 - Harald Amberger (Committee Member) graduated June 2017

AWARDS & FELLOWSHIPS

- Broderick Award for Outstanding Contribution to the Undergraduate Community, Boston University Questrom School of Business, 2023
- Dean's Research Scholar, Boston University Questrom School of Business, 2018-present (two-year term; renewed in 2020 and 2022)
- Edmund Outslay Best Paper Award, University of Illinois Tax Doctoral Consortium, 2021
- American Taxation Association Marty Escoffier Hospitality Award, 2019
- Professor Ken Perry Faculty Fellowship, University of Illinois at Urbana-Champaign, 2016-2018
- PricewaterhouseCoopers Faculty Fellowship, University of Illinois at Urbana-Champaign, 2010-2018 (twice renewed, 2013 and 2016)
- Raymond A. Hoffman Faculty Excellence Award, University of Illinois at Urbana-Champaign Department of Accountancy, 2013, 2017
- American Taxation Association Outstanding Manuscript Award, for "Do Publicly Disclosed Tax Reserves Tell Us About Privately Disclosed Tax Shelter Activity?", 2016

Awards & Fellowships (cont'd)

- Finalist, Financial Accounting and Reporting Section Midyear Meeting Best Paper Award, for “Credit Cycles and Financial Statement Verification” (now titled “Economic Growth and Financial Statement Verification”), with M. Minnis and A. Sutherland, 2015
- University of Illinois at Urbana-Champaign College of Business Alumni Association Award for Excellence in Undergraduate Teaching, 2015
- List of Teachers Ranked as Excellent, University of Illinois at Urbana-Champaign, 2010-15
Top 10% on List of Teachers Ranked as Excellent, 2017
- Head’s Award for Excellence in Accountancy Education, University of Illinois at Urbana-Champaign Department of Accountancy, 2012 *Journal of the American Taxation Association* Outstanding Paper Award, for “Inferring U.S. Tax Liability from Financial Statement Information,” 2010
- American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award, for “Seeking Shelter: Empirically Modeling Tax Shelters Using Financial Statement Information,” 2009
- Outstanding Student Research Award, Boston University Questrom School of Business, 2008
- Outstanding Student Teaching Award, Boston University Questrom School of Business, 2007
- Doctoral Fellowship, Boston University Questrom School of Business, 2003-2007
- American Taxation Association-KPMG Doctoral Consortium Fellow, 2005, 2006, 2007, 2008
- American Accounting Association-Deloitte-Michael J. Cook Doctoral Consortium Fellow, 2006
- Special Act Award, U.S. Department of Defense, Office of Under-Secretary (Comptroller), 2003
- Michael and Joan Sakkinen Accounting Scholarship, University of Michigan Stephen M. Ross School of Business, 2001, 2002
- Senkowsky Prize for Achievement, Harvard University Summer Research Institute, 1998
- University of Michigan Regents Merit Scholarship, 1997

PROFESSIONAL EXPERIENCE

U.S. INTERNAL REVENUE SERVICE

Research, Applied Analytics and Statistics
Economist

Washington, D.C.
2017-2021

Large Business & International: Planning, Analysis, Inventory, and Research
Academic Consultant

Stoneham, MA
2005-2016

National Headquarters: Compliance Analysis and Modeling
Academic Consultant

Washington, D.C.
2011-2012

PRICEWATERHOUSECOOPERS LLP

Academic Corporate Tax Instructor

National
2015-2021

DELOITTE TAX LLP

Private Client Advisors Group
Tax Associate

Boston, MA
2005
Part-Time

U.S. DEPARTMENT OF THE TREASURY

Office of Tax Analysis
Research Assistant

Washington, D.C.
2004
Summer

U.S. DEPARTMENT OF DEFENSE

Defense Finance & Accounting Service
Accounting Analyst

Arlington, VA
2002-2003

DELOITTE TAX LLP

Comprehensive Tax Services Group
Tax Associate

Philadelphia, PA
2001
Summer

MEDIA CONTRIBUTIONS

- *Insights@Questrom*, October 25, 2022, “Mirror, Mirror on the MA Ballot: Is Question 1 the Fairest Tax of Them All”
- *Insights@Questrom*, November 23, 2020, “How Biden’s Tax Plan Might Affect You”
- *The Wall Street Journal – David Wessel (Twitter)*, April 16, 2020, “Becker Friedman Institute economists figure it could take as much as \$720 billion to meet all the demand for Paycheck Protection Program,” with John Barrios and Michael Minnis.
- *ABC News – Rebecca Jarvis (Twitter)*, April 16, 2020, “How Much Bigger Should the PPP Be?” with John Barrios and Michael Minnis.
- *Barron’s*, April 8, 2020, op-ed, “Many Small Businesses Are at Risk of Missing the Rescue,” with John Barrios and Michael Minnis.
- *Questrom*, Fall 2019, “Getting a Raw Deal from Your Bank? Your Bank’s Tax Status Could Be Costing You” (p. 7)
- *Barron’s*, March 27, 2019, op-ed. “The U.S. Has Too Many Different Tax Structures and It’s Skewing Competition”
- *Chicago Booth Review*, April 4, 2017, “Do companies ‘mind the GAAP’ when they aren’t required to?”
- *Lexology (U.K.)*, March 10, 2016, “Auditors that Prepare the Corporate Tax Return Tend to Do So Cautiously.”
- *AccountingWeb*, February 16, 2016, “Auditors Who Prepare Tax Returns Tend to be More Cautious.”
- *Wealth Management.com*, February 3, 2016, “Keeping on the Straight and Narrow”
- *Tax-News*, February 4, 2016, “No Need to Separate Auditing from Tax Services: Study”
- *Checkpoint (Thomson Reuters)*, February 2, 2016, “Auditors Who Also Prepare Clients’ Taxes Use Less Aggressive Tax Positions, Study Finds.”
- *CFO Magazine*, February 1, 2016, “Should Your Auditor Prepare Your Tax Return?”
- *Accounting Today*, February 1, 2016, “Study Questions Separation of Tax Services from Audits.”
- *Tax Notes*, September 29, 2011, “Former Official Questions CAP Program’s Use of Schedule UTP,” from Illinois Symposium on Tax Research XII
- *Tax Notes*, September 28, 2011, “Transfer Pricing Research Reveals Priority of Tariff Minimization,” from Illinois Symposium on Tax Research XII
- *CCH Daily Tax Report*, June 30, 2010, “Government officials and researchers unveiled studies they conducted on the compliance of large business entities.”
- *Tax Notes International*, February 11, 2008, “Black Holes, Tax Shelters, and Other Surprises – Proof by Data,” by Joann M. Weiner, p. 459-460.
- *Business Finance*, October 2004, “BPM Strengthens Tax Consolidation.”

SERVICE

- Town of Wellesley, MA
Town Meeting Member, elected in 2020, re-elected in 2022 and 2024
- Editorial Boards
The Accounting Review, 2017-present
Contemporary Accounting Research, 2017-present
Journal of the American Taxation Association, 2012-2020
- Ad Hoc Reviewer
Journal of Accounting and Economics, *Journal of Accounting Research*,
The Accounting Review, *Contemporary Accounting Research*, *National Tax Journal*,
Review of Accounting Studies, *Management Science*, *Accounting Organizations and Society*, *European Accounting Review*, *Journal of Financial and Quantitative Analysis*,
Journal of International Business Studies, *Journal of the American Taxation Association*,
Journal of Business Ethics, *Auditing: A Journal of Practice and Theory*,
International Tax and Public Finance, *The International Journal of Accounting*,
Journal of Accounting Auditing and Finance, *Canadian Tax Journal*,
Journal of Corporate Finance

Service (cont'd)

- American Taxation Association
 - Chair, Nominations Committee, 2024-25
 - Vice-Chair, Nominations Committee, 2023-24
 - President, 2022-23
 - President-Elect, 2021-2022
 - Member, DEI Committee, 2021-2022
 - Member, Publications Committee, 2020-2022
 - Member, ATA Tax Manuscript Award Committee, 2020-2021
 - Chair, Midyear Meeting Site Selection Committee, 2019-2021
 - Member, ATA/PwC Outstanding Dissertation Award Committee, 2019-2020
 - Vice President, 2018-2019
 - Vice President-Elect, 2017-2018
 - Chair, Long-Range Planning Committee, 2015-2017
 - Trustee, 2013-2015
 - ATA/KPMG Tax Doctoral Consortium Organizing Committee
 - Chair, 2014-2015
 - Vice-Chair (Logistics), 2012-2013
 - Member, 2009-2010
 - Journal of the American Taxation Association* Conference Organizing Committee
 - Member, 2010-2014; 2015-2016
 - Member, Nominations Committee, 2011-2012
 - Liaison to the IRS, Tax Policy-Oversight Committee, 2009-2010
- Boston University
 - University HUB Council, 2024-present
 - Questrom Accounting Concentration Liaison, 2023-present
 - Questrom Undergraduate Program Development Committee (UPDC), 2018-present
 - Course Review and Approval Subcommittee, 2018-2023
 - Questrom Day One Ready (D1R) Committee, 2024
 - Questrom Strategic Leadership Council, 2019-2023
 - Questrom Task Force on One Degree and One Major, 2021-2022
 - Questrom LfA (Learn *from* Anywhere) Task Force, 2020-2021
 - Accounting Department, Lecturer Recruiting Chair, 2023-2024
 - Accounting Department Undergraduate Committee
 - Chair, 2024-2025
 - Member, 2018-2020, 2021-2023
 - Accounting Department Community Building Committee, 2020-2021
 - Accounting Department Faculty Development Committee, 2020-2021
 - Accounting Department Master of Accounting Committee, 2018-2020
- University of Illinois at Urbana-Champaign
 - Department of Accountancy Advisory Committee, 2017-2018
 - PhD Program Committee, 2017-2018
 - College of Business Research Committee, 2016-2018
 - Course Coordinator for ACCY 312 (2010-15; 2016-17) and ACCY 505 (2017-2018)
 - Member, Department of Accountancy Database Committee, 2016-2018
 - Member, iMSA Program Committee, 2016-2018
 - University of Illinois / Deloitte Symposium on Tax Research Planning Committee
 - Chair, 2011, 2013, 2017
 - Member, 2009, 2015
 - University of Illinois / Deloitte Tax Doctoral Consortium
 - Chair, 2013 (Inaugural), 2017
 - Member, 2015
 - Member, Department of Accountancy Faculty Tenure Track Recruiting Committee, 2010-11; 2012-13; 2014-15; 2016-17
 - Member, M.S. Tax Admissions Committee, 2011-2015
 - Faculty Advisor, Deloitte Tax Case Competition (Midwest), 2008, 2010, 2012, 2014

Service (cont'd)

University of Illinois at Urbana-Champaign (cont'd):

Chair, Department of Accountancy Assurance of Learning Committee's M.S. Tax Sub-Committee, 2011-2013

Member, Department of Accountancy Curriculum Management Committee, 2012-2013

Member, Department of Accountancy Head Search Committee, 2011-2012

Member, Department of Accountancy Learning Assessment Task Force, 2010-2011

Panelist, College of Business New Faculty Orientation, 2011

- American Accounting Association

Notable Contributions to Accounting Literature Award Selection Committee, 2013, 2014

Annual Meeting Reviewer, 2007 (×1), 2009 (×2), 2010 (×2), 2011 (×2)

- National Tax Association

Session Coordinator for 112th Annual Conference on Taxation, 2019

Session Coordinator for 108th Annual Conference on Taxation, 2015

- Memberships

American Accounting Association:

American Taxation Association

Financial Accounting and Reporting Section

American Institute of Certified Public Accountants

LICENSE

- Certified Public Accountant, Commonwealth of Virginia, since 2003 (CPA Certificate #28317)