# HARRIS, DAVID G.

**Professor**

**Director, Bennett Center for Tax Research**

**Lubin School of Accounting**

**Whitman School of Management**

**Syracuse University**

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# EDUCATIONAL BACKGROUND AND CERTIFICATIONS

University of Michigan, Ph.D., Business (Accounting), Victor Bernard & Joel Slemrod,

Co-Chairs, 1994

John Marshall School of Law, L.L. M., Taxation, 1983

University of Illinois, Master of Accounting Science, 1979

Southern Illinois University, Juris Doctor (Cum Laude), 1977

University of Illinois, Economics, LAS, 1974

Certified Public Accountant, 1979

Illinois Licensed Attorney at Law, 1978-2009

# RESEARCH INTERESTS:

The effects of accounting on firms’ financial, operational, and reporting decisions, and of taxation on business decision making, firms' disclosure policies, and the role of information in capital markets.

# RELEVANT WORK EXPERIENCE

8/99 - present Syracuse University, Professor and

Director of the Bennett Center for Tax Research

7/09 - 7/12 Chair, Lubin School of Accounting

Spring/05 University of Rochester, Adjunct Professor (MBA program)

5/93 - 6/99 Penn State, Assistant Professor

1/91 - 5/93 Research assistant at the University of Michigan to James Wheeler

8/89 - 1/91 Research assistant at the University of Michigan to Victor Bernard

and Jeffery Abarbanell

9/84 - 5/89 University of Texas, El Paso, Associate Professor

6/80 - 8/84 University of Texas, Arlington, Assistant Professor

11/79 - 5/80 Morton Norwich Products, Inc., International Tax Specialist

9/78 - 11/79 Coopers & Lybrand CPA's, Senior Tax Specialist

1/77 - 5/78 University of Ill., Teaching/Legal Research Assistant

# COURSES AND PROFESSIONAL SEMINARS TAUGHT

Ph.D: Financial Accounting Research: Market Based Accounting Research, Earnings Management, Discretionary Accruals, Costs of Capital. Tax Research: Taxes and Financial Reporting, Multi-jurisdictional, Taxes and Finance.

Masters: Partnership; Corporate; Beginning Tax; Gift and Estate; Pensions; Charitable Organizations; Tax Research, Planning and Procedures; Real Estate Taxation; Personal Financial Planning and Pension Taxation; Taxes and Business Decisions (MBA/ACC); International Taxation.

Undergraduate: Beginning Tax, Corporate Tax, Gift and Estate Tax, Introductory Accounting

Professional Seminars: Tax Research, Planning and Procedures; Gift and Estate Tax; Year End Tax Planning; Selection of Tax Entity; Individual Tax Planning; CPA review-all Tax Parts and Business Law; Transfer Pricing; Purchase, Sale or Liquidation of a Corporate Business; Real Estate Taxation

**PUBLISHED PAPERS**

**Papers published since starting my Ph.D.:**

27. “The Role of Audit Committee Interlocks in the Dissemination and Contagion of Accrual-Based and Real Earnings Management,” with Linna Shi, Ravi Dharwadkar, and Nan Zhou. *Journal of Accounting, Auditing and Finance, forthcoming.*

26**. “The initiation of audit committee interlocks and the contagion of accounting policy choices: evidence from special items,” with Linna Shi, Ravi Dharwadkar, and Nan Zhou. *Review of Accounting Studies* 120–158 (Vol. 25, 2020).**

25. “Does benchmark-beating detect earnings management? Evidence from accounting irregularities,” with Linna Shi and Hong Xie. *Advances in Accounting* 25-45 (Vol. 41, 2018).

24. “Bilateral Implicit Taxes and Anti-Competitive Banking Regulation,” with Emre Kilic. *Journal of the American Taxation Association* 45-73 (Vol. 31, 2, Fall 2009).

23. **“Evidence on the Existence of Private Event-Period Information Around Earnings Announcements,” with Orie Barron and Mary Stanford, the *Accounting Review*, 403-422 (Vol. 80, 2, 2005).**

22. **“Federal Tax Legislation as an Implicit Contracting Cost Benchmark: The Definition of Excessive Executive Compensation,” with Jane Livingstone, the *Accounting Review*, 997-1018 (Vol. 77, 4, 2002).**

21. **“Intra-Group, Interstate Strategic Income Management for Tax, Financial Reporting, and Regulatory Purposes,” with Anne Beatty, the *Accounting Review*, 515-536 (Vol. 76, 4, 2001).**

20. “The Impact of Explicit and Implicit State Taxation of U.S. Government Obligations on the Structure of Banks’ Investment and Financing Portfolios,” with Anne Beatty. *Journal of the American Taxation Association*, 1-19 (Vol. 23, No. 2, 2001).

19. **“The Effects of Taxes, Agency Costs, and Information Asymmetry on Earnings Management: A Comparison of Public and Private Firms,” with Anne Beatty, *Review of Accounting Studies*, 299-326 (Vol. 4, No. 3/4, 1998).**

18. "Distortions Caused by the Use of Arm's-Length Transfer Prices," with Richard Sansing, in the *Journal of the American Tax Association* 40-50 (Vol. 20 1998).

17. **"The Impact of U.S. Tax Law Revision on Multinational Corporations' Capital Location and Income Shifting Decisions," in the *Journal of Accounting Research* 111-140 (Vol. 31, 1993).**

16. **"Income Shifting in U.S. Multinational Corporations," in Studies in International Taxation, J. Slemrod, A. Giovannini, and R. Hubbard, editors, National Bureau of Economic Research publication (Cambridge, MA: The MIT Press), 1993, pp. 277-308. Co-authored with Randall Morck, Joel Slemrod, and Bernard Yeung.**

**Papers published before starting my Ph.D.:**

15. "Perceptions of Accounting Publication Outlets," *The Accounting Educator's Journal*, with Dr. Richard Schroeder and Dr. Deborah Payne, 1-17, (Fall, 1988).

14. "Shareholder Gain Deferral in Corporate Liquidation," *Tax Adviser*, 339-344 (May, 1988).

13. "Minimizing the Tax Costs of Foreign Transfers of Patents and Trademarks," lead author, with Dr. Karl Putnam, *International Tax Journal*, 231-243 (Summer, 1988; Vol.. 14, No. 3).

12. "Earnings and Profits and ACRS," *TAXES*, 276-280 (May, 1986; Vol. 64, No. 5).

11. “Alternative Methods of Obtaining Basis in Leveraged S Corporation Assets"; lead author with Mr. Ronald Maiorano, the lead article in *TAXES*, 203-215 (April, 1986; Vol. 64, No. 4).

10. "Assessment of Penalties Under IRC 6653: Taxpayer Positions Contrary to IRS Rules and Regulations," *The Tax Executive*, 147-152, (Winter, 1986; Vol. 38, No. 2). This article was reprinted without solicitation, invited, in the Digest of Tax Articles, 10-14 (February 1987).

9. "Simplification of IRC 337 Installment Gain Computation: Analysis and Recommendations," with Ms. Mary Stanford Harris, *The Tax Executive*, 41-54, (Fall, 1985; Vol. 38, No. 1).

8. "Optimizing the Selection Between Full or Reduced Investment Tax Credits and Optional Section 179 Expensing," lead author with Mr. Ronald Maiorano. *The Tax Adviser*, 686-692 (November 1984).

7. "Taxation of Investments in Manufactured Housing," co-authored with Ms. Mary Stanford Harris, *TAXES*, 337-348 (May, 1984; Vol. 62, No. 5).

6. "ITC Basis Adjustments and Section 1245 Recapture," *TAXES*, 95-98 (February, 1984; Vol. 62, No. 2). This article was reprinted without solicitation, invited, in the Digest of Tax Articles, 36-39 (November 1984).

5. "Real Property Depreciation and the Homeowner," *TAXES*, 54-64 (January, 1984; Vol. 62, No. 1).

4. "Deductions on Rental of a Principal Residence: Avoiding the Limitations of Section 280A," *TAXES*, 607-612 (September, 1983; Vol. 61, No. 9).

3. "Sale of Residence: retroactive deferral of gain under ERTA," *The Tax Adviser*, 539-540 (September, 1982). This article was reprinted without solicitation, invited, in the AICPA book, Tax Planning Tips 1983.

2. “Potential Negative Impact of the New Twenty-Four Month Rollover of Gain on Principal Residence," 60 *TAXES*," 524-526 (July, 1982; Vol. 60, No. 7).

1. "Optimal Use of the Unlimited Estate Tax Marital Deduction," *The Estates, Gifts and Trusts Journal*, 13-16 (May-June, 1982).

# WORK IN PROGRESS, SUBMITTED PAPERS AND COMPLETED WORKING PAPERS

*Work in Progress*:

1. “Market Pricing Efficiency and Trade Tick Size,” with Ryan Riordan (Finance, Professor, Queens University and Ludwig-Maximilians University; Research Director for the Institute for Sustainable Finance, Queens, and Head of Institute of Financial Innovation and Technology, Ludwig-Maximilians), Ying Zhang (Accounting, Syracuse PhD) and Zhaoque (Chosen) Zhou (Finance, Syracuse PhD).

**Abstract:** In this project we propose a novel, new theory of market pricing efficiency based on the Efficient Market Hypothesis. Measures of market pricing efficiency previously used include: speed of price adjustment, volume, directionality of price change, and many others. With our measure we can show all prior measures to be incomplete, inaccurate or irrelevant. Based on this theory, we propose a new readily-implementable, empirical measure and use it to evaluate market pricing efficiency with respect to trade tick size. From October 2016 until October 2018, the SEC mandated revisions in trading tick size for stratified randomized samples of firms. A number of papers have been published on this experiment in a variety of premier finance and accounting journals utilizing a number of efficiency measures and find inconsistent results. At this point, the basic data for our project is collected and preliminary statistics, graphs and charts are being developed. We plan to submit this paper to the *Journal of Financial Economics* on completion.

1. “Market Pricing Efficiency of High Frequency Trading,” with Ryan Riordan (Finance, Professor, Queens University and Ludwig-Maximilians University; Research Director for the Institute for Sustainable Finance, Queens, and Head of Institute of Financial Innovation and Technology, Ludwig-Maximilians), Ying Zhang (Accounting, Syracuse PhD) and Zhaoque (Chosen) Zhou (Finance, Syracuse PhD).

**Abstract:** In this project we evaluate the effect of high frequency trading on market pricing efficiency, using the theory described above in our paper, “Market Pricing Efficiency and Trade Tick Size.” We utilize TAQ data and estimate capital market mispricing as functions of: high-frequency trading intensity, differently-informed traders, differing firm-information environments, and other firm-features and control variables. We plan to submit this paper to the *Journal of Finance* on completion.

*Working papers currently under review or being prepared for journal submission*:

1. “Two New Omitted-Financial-Statement-Data-Based Measures of Financial Disclosure Quality: One More Efficient and One More Effective than DQ,” with Ying Zhang. This paper was presented at the 2019 Midwest regional, 2019 Northeast regional, and 2020 National American Accounting Association meetings. This paper received revise and resubmission invitations from the *Contemporary Accounting Research* journal (a premier accounting journal), which we responded to successfully, and are revising it for the third round, which we believe to be the final round before acceptance. We find supportive results for all of the reviewer/editor requests.

**Abstract:** Chen et al. (2015) develop a measure of disclosure quality, DQ, based on omissions of financial statement variables and requiring complex analysis of hundreds of financial-data items. They validate their model with four accepted measures linked to financial disclosure quality: analyst forecast accuracy and dispersion, bid- ask spread, and cost of equity. We propose a much simpler, theory-based and empirically-supported measure of missing variables, REPORT, based on omissions of the fifteeen variables found most value relevant by Lev and Thiagarajan (1993) and Wahlen and Wieland (2010). To compare REPORT with DQ, we replicate Chen et al. (2015) and compare REPORT and DQ with Vuong and Clarke tests. We find that REPORT performs as well as or better than DQ. However, as DQ and REPORT have greatest power only for differing parts of the sample, we find that a model combinging DQ and REPORT outperforms either, alone.

1. “The Association of Financial Statement Readability and Internal Control over the Accounting Function,” with Ying Zhang. This paper is nearing completion and we plan to submit it to the *Accounting Review* later this year.

**Abstract:** This study investigates whether firms with less readable financial statements, as measured with the BOG and net file size indices, are also deficient in their accounting information collection and reporting systems, increasing the chance of internal control weaknesses (ICWs). We find for both BOG and net file size that lower readability is associated with an increased likelihood of ICWs. Given these overall results, we also examine how readability is associated with specific accounting deficiencies arising from different causes, such as fraud, accounting rule misapplications, etc. We find evidence that readability is associated both with accounting errors and with fraud. Though numerous papers assume an association between financial statement readability and actual fraud, ours is the first and only paper of which we are aware that documents this association.

1. “Contract Redaction, SEC oversight reduction, and firms’ shifting motivations to redact,” with Jiahui Han. Much of the statistical work is complete, tables are being prepared, and we anticipate submitting this paper to a premier accounting journal in May 2024.

**Abstract:** The SEC revised their rules allowing firms to redact contracts. Originally, contract redaction required SEC prior review and approval. After, firms were allowed to redact without SEC oversight. The motivation behind allowing contract redaction is, and always has been, to permit firms to avoid disclosure of information that might comprise their competitive advantages. We theorize that the SEC rule change reduced the connection between firms’ competitive threats and their contract redaction; that firms more often redact for non-competitive reasons when no one is looking over their shoulders. We utilize a difference-in-differences, pre- versus post-SEC-rule-change research design and find that, indeed, firms’ contract redactions after the rule change are less strongly associated with competitive threats than before. Also, we theorize that, in general, firms redacting contracts also are more likely to avoid full, clear disclosure of potentially competition-eroding information, such as contained in financial statements. We examine the association between non-competition-based motives for redaction, which are proxied for with the frequency of redactions not explained by competition, and firms’ financial statements’ readability. We find that, indeed, firms redacting contracts also have poorer quality financial statement disclosures and that this got worse after the SEC rule change.

1. “Does fair value accounting affect how banks convey information about future performance? Evidence from SFAS 115,” Jonathan Black and Thomas Godwin. This paper was presented at the 2019 Midwest regional meeting, where it won a “Best Paper Award.” This paper is currently under review at the *Review of Quantitative Finance and Accounting*.

**Abstract:** Studies find that banks used realized gains and losses on investment securities (RGL) to indicate future performance. We do not find evidence of this relation using a current sample. Our analyses show a significant reduction in the association between RGL and future earnings after SFAS 115, suggesting that bank managers reduced their use of RGL to communicate information after SFAS 115’s fair value requirement reduced the salience of RGL. We also find that the reduced informativeness of RGL after SFAS 115 reduced the quality of analyst forecasts, consistent with a loss of valuable information. Finally, our results indicate that banks which relied most heavily on informative RGL before SFAS 115 experienced an increase in information asymmetry after SFAS 115. Collectively, these findings suggest that SFAS 115 reduced strategic asset sales, as the FASB intended, but may have reduced the informativeness of financial reporting at firms that had used asset sales to inform investors.

1. “E-Commerce and Profit Shifting to Dot-sized Tax Havens,” with Chao Chen and Linna Shi. This paper was presented at the Michigan Tax Invitational Conference in 2016 and at the European Accounting Association 2018 Annual Congress and was submitted to the *Journal of International Accounting Research*, where we received a revise and resubmit. This was done, and the paper is back under review there.

**Abstract:** The Organization for Economic Co-operation and Development (OECD) has published thousands of pages about how E-Commerce could undermine member states’ tax collections and recommended revisions to countries’ legal systems and tax treaties. However, as stated in those reports, they were issued without evidence that the Internet had reduced tax collections. We address this void and find E-Commerce growth is strongly associated with multinational enterprises more aggressively shifting U.S. profits into tax havens. Consistent with profit shifting a “zero-sum-game,” with separate analyses we estimate the dollar magnitudes of profit shifted out of the U.S. and profit shifted into tax havens and find them to be quite similar.

1. “Unintended Consequences of Competitive Deregulation: Loss of Auditor Independence and the Enron Debacle,” with Ying Zhang. Data analyses are being completed and this paper is being prepared for submission to the *Rand Journal of Economics*. The statistics are complete and we are in the final process of writing the paper for submission.

**Abstract:** We hypothesize that increased auditor competition reduces auditor independence and that the effect of this competition on independence was reduced after passage of Sarbanes-Oxley and the Enron debacle. We find that increased auditor competition, measured, as consistent with the Customer Switching Cost theory of competition, by customer (auditor) switching rates, is associated with more omitted financial statement data, reduced disclosure quality, and also with a reduced chance of going-concern opinions, consistent with auditors becoming more compliant with managements’ interests as the likelihood of losing the client increases. These results are especially important post Enron and Sarbanes-Oxley as they link regulatory changes in the auditing competitive environment to increased auditor compliance, consistent with concerns expressed by the Anderson Committee Report (AICPA 1986) and Treadway Commission (1987). The data collection and statistical analyses are complete and a final draft is in progress.

1. “Discretionary Accruals used to Meet and Beat Financial Targets,” with Chao Chen and Linna Shi. It has been the “top ten” download on SSRN several times in several sections. We are revising it for submission to the *Journal of Accounting and Economics.*

**Abstract:** Most work studying earnings management has conjectured that firms with otherwise negative incomes use their accounting discretion to increase their reported incomes with positive discretionary accruals to just barely meet their zero earnings levels and have implemented research designs that treat all suspect EM firms as engaging in only this behavior. For example, Dechow et al. (2003) study whether small-loss firms using income-increasing discretionary accruals to report small profits explains the kink in the earnings distribution around the zero earnings level, but do not find support for that proposition. They conclude that one possible explanation (of several) is “that the earnings management story is more complex than the one we test.” Explaining, examining and documenting that more complex story is the contribution of our paper; the story that EM consists of positive, negative, large, and small exercises of discretionary accounting.

# PROFESSIONAL PRESENTATIONS AND INVITED CONFERENCES

*Invited Paper Presentations*

American Accounting Association Annual meeting, 2020

Midwest Regional American Accounting Association meeting, 2019

Northeast Regional American Accounting Association meeting, 2019

European Accounting Association Annual Congress, 2018

Michigan Tax Invitational Conference, 2016

New York Accounting and Finance Forum, 2013

American Accounting Association Annual Meeting, 2013

European Accounting Association Annual Congress, 2013

Financial Accounting and Reporting Section Midyear meeting, 2012

American Accounting Association Annual Meeting, 2011

American Accounting Association Annual Meeting, 2010

New York Accounting and Finance Forum, 2010

American Accounting Association Annual Meeting, 2008

*Journal of the American Taxation Association* 2008 Tax Research Conference

NYU, Stern School of Business conference on Financial Economics and Accounting, 2007

American Accounting Association Annual Meeting, 2006

American Accounting Association Annual Meeting, 2001

American Accounting Association Annual Meeting, 2000 (2 papers)

University of Illinois 1999 Tax Research Symposium

*Review of Accounting Studies* 1999 Restock Conference

American Accounting Association Annual meeting, 1999

*Journal of the American Taxation Association* 1998 Tax Research Conference

American Accounting Association Annual meeting, 1998

Ohio State University, 1998

Purdue University, 1998

University of Florida, 1998

Baruch University, 1997

University of Illinois 1997 Tax Research Symposium

ATA Mid-year meeting, 1995

1993 *Journal of Accounting Research* Conference

1992 National Tax Association's annual meeting

University of Illinois 1991 Tax Research Symposium

University of Michigan Tax Policy Research Symposium, 1991

*Conferences Invited to Serve as a Panelist, Discussant or Moderator*

American Accounting Association national meeting, 2020

European Accounting Association Annual Congress, 2018

European Accounting Association Annual Congress, 2013

New York Accounting and Finance Forum, 2011

Discussant for the American Taxation Association Meeting research session, 2007

Discussant for the AAA Annual Meeting, 2006.

Discussant for the University of Illinois Tax Research Symposium, 2005.

Moderator at the AAA Annual Meeting 2002.

Panelist at the AAA International Section Mid-Year Meeting Session on international research, 1997.

Discussant for the University of Illinois Tax Research Symposium, 1995.

Discussant for the University of Michigan Tax Policy Research Symposium, 1995.

Discussant for the AAA Annual Meeting, 1993.

Discussant for the University of Michigan Tax Policy Research Symposium, 1992.

Discussant, Southwest Regional AAA Conference, session on Corporate Tax research, 1982.

*Participation in Invited Conferences and Seminars*

Participant at the 2010 CAR conference.

Participant at the University of North Carolina Tax Policy Research Symposium, 2007.

Participant at the University of North Carolina Tax Policy Research Symposium, 2005.

Participant at the University of North Carolina Tax Policy Research Symposium, 2002.

Participant at the University of North Carolina Tax Policy Research Symposium, 2001.

Participant at the University of North Carolina Tax Policy Research Symposium, 2000.

Participant at the University of North Carolina Tax Policy Research Symposium, 1998.

Panelist at the American Accounting Association International Section Mid-Year Meeting Session on International research, 1997.

Participant at the Ernst and Young Stanford Summer Tax Camp, 1997.

Participant at the Deloitte and Touche Tax Faculty Symposium, Fall 1996.

Participant at the University of Michigan Tax Policy Research Symposium, 1996.

Participant at the Deloitte and Touche Tax Faculty Symposium, Spring 1996.

Penn State University Faculty representative at the 1995 "Big 10" Accounting Doctoral Consortium.

Participant at the American Accounting Association New Faculty Symposium, 1995.

Participant at the Deloitte and Touche Tax Faculty Symposium, 1995.

Participant at the Illinois Tax Research Symposium, 1994.

Participant at the Deloitte and Touche Tax Faculty Symposium, 1994.

Participant at the University of Michigan Tax Policy Research Symposium, 1994.

Participant at the *Journal of Accounting Research* Conference, 1992.

Participant at the Stanford Summer Tax Conference, 1992.

# PROFESSIONAL AFFILIATIONS

Prior Member of the Editorial Board for *Contemporary Accounting Research Journal*.

Ad hoc Associate Editor for *Contemporary Accounting Research Journal*.

Prior Member of the Editorial Board for *Journal of the American Taxation Association*.

Ad hoc reviewer for the *Journal of Accounting and Economics*.

Ad hoc reviewer for the *Journal of Accounting Research*.

Ad hoc reviewer for the *Accounting Review*.

Ad hoc reviewer for the *National Tax Journal*.

Ad hoc reviewer for *The Quarterly Review of Economics and Finance*.

Ad hoc reviewer for *The Journal of the American Taxation Association*.

Ad hoc reviewer for West Publishing Company, tax texts.

Ad hoc reviewer for Prentice Hall, tax texts.

Ad hoc reviewer for the 1999 American Accounting Association/KPMG International Research Conference.

Ad hoc reviewer for The Academy of International Business, 1991

# HONORS

Whitman Research Fellow, 2006-2008

Outstanding Research Award, Syracuse University Department of Accounting, 2002

American Taxation Association Outstanding Manuscript Award, 1995-96

Deloitte & Touche Doctoral Fellow, 1991, 1992

Big 10 Doctoral Consortium Fellow, 1991

University of Michigan Paton Fellow, 1989-92

American Accounting Association Scholarship, 1989

# MEMBERSHIP AND ACTIVE PARTICIPATION IN PROFESSIONAL SOCIETIES

American Institute of Certified Public Accountants, Member

National Tax Education Committee, Member, 1996-1998

American Accounting Association, Member American Tax Association, Member

International Tax Policy Sub-Committee, Member, 1994-95, Chair, 1995-1996 lllinois Bar Association, Member, 1978-2009

# SUPERVISION OF GRADUATE AND UNDERGRADUATE THESES

Jiahui Han (Accounting): I currently serve as Chair of her PhD committee.

Ying Zhang (Accounting): I served as Chair of her PhD committee.

Jingxin Hu (Accounting): I served on her Ph.D. committee.

Chao Chen (Accounting): I served as Chair of her Ph.D. committee.

Linna Shi (Accounting): I served as Chair of her Ph.D. committee.

SangHyun Suh (Accounting): I served as Chair of his Ph.D. committee.

Yanwei Chen (Accounting): I served on his Ph.D. committee.

Matthew Keane (Accounting): I served on his Ph.D. committee.

Ahmed Abdel Meguid, (Accounting): I served as a member on his Ph.D. committee. Scott

Duellman, (Accounting):, I served as a member on his Ph.D. committee.

Emre Kilic, (Accounting): I served as a member on his Ph.D. committee.

Richard Schneible, (Accounting): I served as a member on his Ph.D. committee.

Jane Livingstone (Accounting): I served as a Ph.D. dissertation committee member.

Ronald Davies (Economics): I served as a member on his Ph.D. committee.

Amy Weaver (Accounting): I served as Undergraduate Honors Thesis supervisor.

Tom Van Orden (Accounting): A Master Thesis Substitute. I served as chairman.

Mary Stanford Harris (Accounting): A Master Thesis. I served as co-chairman.

Gary McGill (Accounting): A Master Thesis. I served as chairman.

# UNIVERSITY SERVICE, SYRACUSE UNIVERSITY

Doctoral Board member.

Executive Board Member, 2015-2018

Chair, Lubin School of Accounting, 2009-2012.

Director, Bennett Center for Tax Research.

Accounting Ph.D. program coordinator.

Chair, Lubin School of Accounting faculty recruiting committee, 2006-currently

Member of the Doctoral Board and acting Chair.

Member Promotion and Tenure Committee, 2006-2007

Member of the WSOM Research Committee, 2005-2015

Coordinator for student recruitment, 1999-2000.

Undergraduate Adviser. 2000-2004.

Masters Board, 2000-2002.

# FUNDED RESEARCH ACTIVITIES

Awarded, 2022, 2/9ths for Whitman research support for my summer research.

Awarded, 2021, 2/9ths for Whitman research support for my summer research.

Awarded, 2020, 2/9ths for Whitman research support for my summer research.

Awarded, 2019, 1/9th for Whitman research support for my summer research.

Awarded, 2018, 1/9th for Whitman research support for my summer research.

Awarded, 2017, $12,000 for Whitman research support for my summer research.

Awarded, 2016, $12,000 for Whitman research support for my summer research.

Awarded, 2015, $12,000 for Whitman research support for my summer research.

Awarded, 2014, $12,000 for Whitman research support for my summer research.

Awarded, 2013, $11,000 for Whitman research support for my summer research. Awarded, 2012, $11,000 for Whitman research support for my summer research. Awarded, 2011, $11,000 for Whitman research support for my summer research.

Awarded, 2010, $2,500 for Whitman research support for development of a course module on the federal income tax sustainability incentives.

Awarded, 2010, $11,000 for Whitman research support for my summer research.

Awarded, 2009, $12,000 for Whitman research support for my summer research.

Awarded, 2008, $13,000 for Whitman research support for my summer research.

Awarded, 2007, $50,000 PricewaterhouseCoopers research support for,“Tax Consulting and Reported Weaknesses in Internal Control,” with Randall Elder and Jian Zhou.

Awarded, 2007, $12,000 for Whitman Research support for my paper, “Tax Consulting and Reported Weaknesses in Internal Control,” with Randall Elder and Jian Zhou.

Awarded, 2006, $13,000 for Whitman research support for my summer research.

Awarded, 2005, $5,000 for Whitman research support for my summer research.

Awarded, in 2000, a course development grant for my graduate course in taxation and business decision- making from the Syracuse University George Benett Center in the amount of $5,000.

Awarded, in 1990, in conjunction with Dr. Joel Slemrod, Dr. Bernard Yeung, and Dr. Randall Morck, a grant from the International Business program at the University of Michigan for the study of multinational corporations' manipulation of U.S. taxes in the face of varying rates for their subsidiaries. This project is based on a research proposal I prepared for Dr. Slemrod in an independent study project and resulted in the publication of "Income Shifting in U.S. Multinational Corporations," in Studies in International Taxation.

Awarded, in 1985-86, in conjunction with Dr. Deborah Payne, assistant professor of accounting, a proposal for funded research in the amount of $2,100 from the UTEP URI. The subject of the proposal is research into recent trends in accounting research and has resulted in a paper presentation at the 1988 SWAFAD and in the acceptance of a paper, "Perceptions of Accounting Publication Outlets: A Further Analysis," with Richard Schroeder, and Deborah Payne, for publication in The Accounting Educator's Journal.