# HARRIS, DAVID G.

**Professor and**

**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

At present Syracuse University, Professor

Director of the Bennett Tax Research Center

Doctoral Program Adviser

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.:**

28. "A Transaction Costs Model of Tax-Motivated Income Shifting into Dot-Sized Tax Havens and an Empirical Examination of E-Commerce Effects," with Chao Chen, Linna Shi, and Nan Zhou. *Journal of International Accounting Research*, Early Access, May 2024*.* DOI: 10.2308/JIAR-2023-024

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,* Online First, January 2024.

<https://doi-org.libezproxy2.syr.edu/10.1177/0148558X231210899>

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*:

*Work at an early stage*

1. "Executives paid to shift income from the U.S. into tax havens," with Jiahui Han (Accounting, Syracuse doctoral student) and Linna Shi (Accounting, Syracuse PhD). We are finalizing the data collection and plan to have a final draft by the end of the summer 2025.

**Abstract:** In this project we propose to examine the association of executive compensation and tax avoidance (or evasion) via shifting income from the U.S. into U.S. corporations' tax haven subsidiaries. This paper builds on a model of transfer pricing we used previously in the paper, "A Transaction Costs Model of Tax-Motivated Income Shifting into Dot-Sized Tax Havens and an Empirical Examination of E-Commerce Effects." With this research design, we found the magnitudes of the separately estimated dollar amounts of income shifted out of the U.S. and dollar amounts of income shifted into tax havens, to be quite close to each other. This shows very strong results, consistent with transfer pricing being a "zero sum" transaction. Given the consistency of these estimates, we now propose to examine the association of them with publicly-available executives' compensation.

1. “Market Pricing Efficiency and 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 propose a novel, new theory of market pricing efficiency based on the Efficient Markets Hypothesis. Measures of market pricing efficiency previously used include: speed of price adjustment, volume, directionality of price change, and many others. In comparison to our measure, we can show all prior measures to be incomplete, inaccurate and/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 high frequency trading. We utilize TAQ data and estimate capital market pricing efficiency as functions of: high-frequency trading intensity, differently-informed traders, differing firm-information environments, and other firm-features and control variables.

We focus our study on the ‎[Federal Open Market Committee](https://www.federalreserve.gov/monetarypolicy/fomc.htm) interest rate announcements for several reasons. First, there is a precise time/date for each announcement, 2:00.00 pm. Second, there is another price-relevant time at 2:30.00 pm when a press conference begins in which the interest rate revision is discussed. Thus, the price effect of the original announcement is completed before the beginning of the press conference and we have a well-defined one-half hour price-change interval. Third, we can proxy for HFT with trading in the first 200ms after the announcement, which prior research has shown to be faster than any human could act, and, based on data NASDAQ has generously provided us, liquidity-demanding and liquidity-supplying HFT during the entire 1/2 hour interval. We have considerable descriptive data and graphs of price development and are finalizing the research design. We plan to submit this paper to the *Journal of Financial Economics* on completion by the end of the summer of 2025.

3. "Bank bond ratings versus bank bond failures," with Sikochi Anywhere. We are now collecting data from Moody's and finalizing the research design. Preliminary statistics show that bond ratings fail to capture how unlikely bank bonds are to fail.

This project focuses on bank bond ratings and whether they conform well with actual bank bond payouts. In discussions with numerous bank regulators, economists, bank auditors, and bank bond investment specialists, we have failed find a single case in which a Federal-Reserve affiliated bank's bonds were not fully satisfied. That is, a bank could fail, and shareholders lose their investments, but invariably the bank was restructured or acquired such that its bonds did not permanently default. We plan to submit this paper to the *Journal of Finance.*

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

5. “Two New Omitted-Financial-Statement-Data-Based Measures of Financial Disclosure Quality: One More Efficient and One More Effective than Disaggregation Quality (DQ),” with Ying Zhang (Accounting, Syracuse PhD). This paper was presented at the 2019 Midwest regional, 2019 Northeast regional, and 2020 National American Accounting Association meetings. This paper is currently under review at *The Accounting Review.*

**Abstract:** Chen et al. (2015) develop a measure of disclosure quality, DQ, based on omissions of some 140 financial statement variables and requiring complex, difficult-to-program analyses. This paper has been cited some 150 times, including citations in numerous premier finance and accounting journal articles. 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 validate REPORT, we replicate Chen et al. (2015) and similarly evaluate REPORT. We also 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 the greatest power only for different validation metrics, we find that a model combining DQ and REPORT consistently outperforms either, alone.

6. “The Association of Financial Statement Readability and Internal Control over the Accounting Function,” with Ying Zhang (Accounting, Syracuse PhD). This paper is nearing completion and we plan to submit it to *Management Science* later this year.

**Abstract:** This study investigates whether firms with less readable financial statements, proxied for with net file size, are engaged in intentional deception and/or deficient in their accounting information collection and reporting systems, as evidenced by ICWs. Net file size is based on the fact that, *ceteris paribus*, longer documents are more costly and time-consuming to process than shorter ones. Using descriptions of ICWs’ causes, we examine how readability is associated with fraud, consistent with prior research, and, based on the theory of organizational deficiencies, and as per the SEC and PCAOB, also examine how it is associated with accounting rule misapplications and other relatively “benign” ICWs. Finding readability and ICWs strongly associated when there is no specific causal reason is evidence that both arise from the unobserved, common cause of an under-performing accounting system; a possible, correlated, omitted variable for research examining readability and voluntary obfuscation. We find that lower readability is associated with an increased likelihood of ICWs, and much more strongly associated with “benign” errors than with fraud. Finally, we confirm these findings by examining the association of 10-K-readability and ICWs that are only reported in quarterly reports; cases in which no ICW is disclosed in the 10-K. We continue to find similar results. We also find results suggesting that as 10-K disclosures become more negative that managerial obfuscation increases. Based on objective evidence, these results support the notion that managers obfuscate 10-Ks that report negative information, and also suggest that some prior research not controlling for the overall quality of firms’ accounting systems possibly overstates the relation between readability and managers’ voluntary obfuscation.

7. “Contract redaction, SEC oversight reduction, and the unintended consequences of deregulation,” with Jiahui Han (Accounting, Syracuse doctoral student). Much of the statistical work is complete, tables are being prepared, and we anticipate submitting this paper to a premier accounting journal by May 2025.

**Abstract:** The SEC revised their rules allowing firms to redact contracts. Originally, contract redaction required SEC prior review and approval. After 2019, 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 are more likely to redact for non-competitive reasons when no one is looking over their shoulders. First, we find a significant relation between financial statement obfuscation, proxied for with net filesize, and redaction after controlling for competition and other determinants of redaction. Thus, firms use and have used redaction to further obfuscate their financial statements. Second, with a difference-in-differences, pre- versus post-SEC-rule-change research design we find that, indeed, firms’ contract redactions after the rule change are less strongly associated with competitive threats than before and more strongly associated with financial statement obfuscation.

8. “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.” We are in the process of revising this paper for resubmission to *Review of Quantitative Finance and Accounting* in response to a revise and resubmit request.

**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.

9. “Unintended Consequences of Competitive Deregulation: Loss of Auditor Independence and the Enron Debacle,” with Ying Zhang (Accounting, Syracuse PhD). Data analyses are being completed and this paper is being prepared for submission to the *Rand Journal of Economics* and plan to do so by the end of the upcoming summer. 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 with clients' demands, 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.

10. “Discretionary Accruals used to Meet and Beat Financial Targets,” with Chao Chen (Accounting, Syracuse PhD) and Linna Shi (Accounting, Syracuse PhD). 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*

Canadian Academic Accounting Association Annual Conference, 2024

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

Lubin Society Teaching award, 2024

Canadian Academic Accounting Association, 2024, Annual Conference

Best Paper Award, 2019, American Accounting Association, Midwest Regional meeting

Best Paper Award, 2013, American Accounting Association Mid-Atlantic Regional

meeting

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, 2024, 2/9ths for Whitman research support for my summer research.

Awarded, 2023, 2/9ths for Whitman research support for my summer research.

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.

**References:**

Gary McGill

PricewaterhouseCoopers Professor

Associate Dean and Director of the Fisher School of Accounting

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