

TERRY SHEVLIN

Paul Merage Chair in Business

Associate Dean for Research and PhD Program, Merage School July 2016-2021
Faculty Director, Merage PhD Program July 2013-June 2016
Past President, American Accounting Association 2020-2021
President, American Accounting Association 2019-2020
VP Research and Publications, American Accounting Association 2015-2018
Co-editor, Accounting Horizons (2009-2012)
Senior Editor, The Accounting Review (2002-2005)
Editor, Journal of the American Taxation Association (1996-1999)
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3 Wheatley Ct
Irvine, CA 92617
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RESEARCH INTERESTS

Taxes and business decisions, capital markets-based accounting research, earnings management, research design and statistical significance testing issues.

TEACHING INTERESTS

Taxes and business decisions, financial accounting, empirical research methodology.

EDUCATION

Stanford University, Graduate School of Business, Doctor of Philosophy, October 1986.

Monash University, Master of Economics, with a major in accounting and finance, June 1981.

University of Melbourne, Diploma of Education, December 1976.

University of Melbourne, Bachelor of Commerce (Honors), December 1975.

PROFESSIONAL EXPERIENCE

2012-present	Professor of Accounting, University of California-Irvine
1996-2012	Professor of Accounting, University of Washington.
1992-1996	Associate Professor of Accounting, University of Washington.
1991-1992	Visiting Associate Professor, University of Iowa.
1986-1991	Assistant Professor of Accounting, University of Washington.
1981-1982	Lecturer, Monash University.

1979-1981 Tutor, Monash University.
1977-1978 Tutor, University of Melbourne.

HONORS AND AWARDS

American Accounting Association Outstanding Educator August, 2012.

American Taxation Association 2005 Ray M. Sommerfeld Outstanding Tax Educator (awarded at American Accounting Association Annual Meeting, 2005)

Held the Endowed Chair: Paul Pigott/Paccar Professor of Business Administration, 2004-2012

Merage Senior Faculty Research Award, 2021.

Keynote Speaker, Ohio State University First Annual Tax Symposium, May 2021.

Keynote Speaker, China Accounting and Finance Review 2020 Virtual Conference, September, 2020.

Keynote Speaker, Journal of International Accounting Research Conference, Saguenay, Canada, June 2019.

Distinguished Speaker and Visitor, University of Oklahoma, February 2019.

Keynote Speaker and Visiting Professor, Hong Kong University, April 2019.

Keynote Speaker, Hawaii Accounting Research Conference, University of Hawaii at Manoa, Honolulu, January 2019

Keynote Speaker, Journal of Contemporary Accounting and Economics Annual Conference, Bali, Indonesia, January 2018.

Distinguished Visiting Professor, Xiamin University, China, November, 2017.

Distinguished Visiting Professor, Nanyang Technical University, Singapore, September, 2017.

American Taxation Association Tax Manuscript Award for “Incentives for tax planning and avoidance: Evidence from the field,” with Michelle Hanlon, John Graham and Nemit Shroff, The Accounting Review 2014, Vol 89, No. 3, 991-1023. Awarded February 2017.

Invited Visitor and Speaker, Accounting Leading Scholar Symposium Series, Indiana University, May 2017.

Keynote Speaker, University of North Carolina Annual Tax Symposium, April 2017.

Distinguished Visiting Professor and Keynote Speaker, Singapore Management University, Singapore, December, 2016.

Distinguished Visiting Professor, Columbia University, December, 2016

Keynote Speaker, London School of Economics Research Conference, June 2016.

Keynote Speaker, Munster University Annual Tax Conference, July 2016 and July 2011.

Dean's Lecture, Norwegian School of Economics, May 2015.

Distinguished Visiting Professor, Stanford University, February, 2015.

Keynote Speaker and Distinguished Visiting Professor, Singapore Management University Research Conference, December, 2016 and 2011.

Keynote Speaker, University of Technology Sydney, Research Conference, January 2011.

Keynote Speaker, Annual Hong Kong University of Science and Technology Research Conference, Hong Kong, June 2006.

Keynote Speaker, Accounting and Finance Association of Australia and New Zealand (AFAANZ), Melbourne, Australia, July 2005.

UW Business School Dean's Research Award, June 2005, 2008.

Plenary speaker, Taiwan Academic Accounting Association, Annual Conference, November 2003, Taiwan.

Plenary and research presentations at Asia Pacific Journal of Accounting and Economics conference: January 2002, Hong Kong, January 2003, Shanghai.

Best paper award, Journal of Accounting and Economics Conference, 2002 for "Are executive stock options associated with future earnings," with Michelle Hanlon and Shiva Rajgopal, Journal of Accounting and Economics.

Distinguished Visiting Faculty, American Accounting Association Doctoral Consortium, Lake Tahoe, June, 2008, 2006, 1999, 1997, and 1993.

Distinguished Speaker, Big-10 Doctoral Consortium, Purdue University, June 2000, University of Iowa, May, 1997.

Distinguished Speaker, Pac-10 Doctoral Consortium, University of Oregon, February 2005, Arizona State University, January 2001 and 1989, University of California, Berkeley, January, 1997.

American Taxation Association 2017 Tax Manuscript Award, for "Incentives for tax planning and avoidance: Evidence from the field," with Michelle Hanlon, John Graham and Nemit Shroff, The Accounting Review, 2014, Vol 89, No. 3, 991-1023.

American Taxation Association 2004 Tax Manuscript Award, for "Empirical tax research in accounting," with Doug Shackelford, Journal of Accounting and Economics, 2001, Vol 31, 1-3, 321-387.

American Taxation Association 1995 Tax Manuscript Award, for "Disqualifying dispositions of incentive stock options: Tax benefits vs. financial reporting costs," co-authored with Steve Matsunaga and D. Shores, published in Journal of Accounting Research, 1992, Vol. 30, Supplement, 37-68.

American Taxation Association 1992 Tax Manuscript Award, for "Estimating corporate marginal tax rates with asymmetric tax treatment of gains and losses," published in The Journal of the American Taxation Association, 1990, Vol. 11, No. 2, Spring, 51-67.

American Accounting Association 1990 Competitive Manuscript Award, for “The valuation of R&D firms with R&D limited partnerships,” published in The Accounting Review, 1991, Vol. 66, No. 1, January, pp. 1-21.

American Accounting Association 1987 Competitive Manuscript Award, for “Taxes and off-balance sheet financing: Research and development limited partnerships,” published in The Accounting Review, 1987, Vol. 62, No. 3, July, pp. 480-509.

KPMG Peat Marwick Foundation Tax Research Opportunities Grant, 1992.

KPMG Peat Marwick Faculty Fellow, 1990-1993.

KPMG Peat Marwick Research Fellowship, 1988-1990.

American Accounting Association Doctoral Consortium Fellow, 1984.

DOCTORAL THESIS

1986, “Research and development limited partnerships: An empirical analysis of taxes and incentives.” Advisers: Professors George Foster, Mark Wolfson and Mike Gibbons.

MAJOR PUBLICATIONS

83. 2021. “CEO sports hobby and firms’ tax aggressiveness,” with Shuqing Luo, Lirong Shi and Aimee Shih, Journal of the American Taxation Association, (forthcoming).
82. 2021. “Employee turnover and firm performance: Large-sample archival evidence,” with Qin Li, Ben Lourie and Alex Nekrasov, Management Science, (forthcoming).
81. 2021. “How does the market for corporate control impact tax avoidance? Evidence from international M&A laws,” with Jinshuai Hu and Siqi Li, Review of Accounting Studies, (forthcoming).
80. 2021. “Measuring corporate tax rate and tax base avoidance of U.S. domestic and U.S. multinational firms,” with Niklas Lampenius and Arthur Stenzel, Journal of Accounting and Economics, (forthcoming).
79. 2021. “The effect of tax avoidance crackdown on corporate innovation,” with Qin Li and Mark (Shuai) Ma, Journal of Accounting and Economics, Vol 71: 2-3, 101382
78. 2021. “The decreasing trend in U.S. cash effective tax rates: The role of growth in pre-tax income,” with Alex Edwards and Adrian Kubata, The Accounting Review (forthcoming).
77. 2020. “An overview of academic tax accounting research drawing on U.S. multinational taxation,” Journal of International Accounting Research, Vol 19: 3, 9-17.
76. 2021. “The effects of tax avoidance news on employee perceptions of managers and firms: Evidence from Glassdoor.com ratings,” with Yoojin Lee, Shaphan Ng and Aruhn Venkat, The Accounting Review, Vol. 96: 3, 343-372.

75. 2020. "Does public country-by-country reporting deter tax avoidance and income shifting? Evidence from the European banking industry" A discussion," with Aruhn Venkat, Contemporary Accounting Research, Vol. 37: 4, 2382-2397.
74. 2020. "Are online job postings informative to investors?" With Elizabeth Gutierrez, Ben Lourie and Alex Nekrasov, Management Science, Vol 66: 7, 3133-3141.
73. 2020, "Corporate tax avoidance and debt yields," with Oktay Urcan and Florin Vasveri, Journal of the American Taxation Association Vol 42: 2, 117-143.
72. 2019, "Macroeconomic effects of corporate tax policy," with Lakshmanan Shivakumar and Oktay Urcan, Journal of Accounting and Economics, Vol 68: 1, 101233.
71. 2019, "How does quasi-indexer ownership affect corporate tax-planning?" with Shuping Chen, Ying Huang, and Ningzhong Li, Journal of Accounting and Economics, Vol 67: No. 2-3, 278-296.
70. 2018, "U.S. worldwide taxation and domestic mergers and acquisitions' A discussion," with Novia Chen, Journal of Accounting and Economics, Vol. 66, 439-447.
69. 2017, "Corporate tax aggressiveness and insider trading," with Sung Gon Chung, Beng Wee Goh and Jimmy Lee, Contemporary Accounting Research, Vol. 36: No. 1, 230-258.
68. 2017, "The pricing of firms with expected losses/profits: The role of January," with Peng-Chia Chiu and Alexander Nekrasov, Journal of Business Finance and Accounting, Vol. 45, 544-571. DOI: 10.1111.jbfa.12296.
67. 2017, "Does U.S. foreign earnings lockout advantage foreign acquirers?" with Andrew Bird and Alex Edwards, Journal of Accounting and Economics, Vol 64: 150-166.
66. 2017, "Do analysts matter for corporate tax planning? Evidence from a natural experiment," with Novia Chen and Peng-Chia Chiu, Contemporary Accounting Research, Vol 32, No. 2, 794-829. DOI: 10.1111/1911-3846.12413.
65. 2017, "Tax rates and corporate decision making," with John Graham, Michelle Hanlon, and Nemit Shroff, Review of Financial Studies, Vol. 30, No. 9, 3128-3175.
64. 2017, "Book-tax conformity and capital structure," with Brad Blaylock and Fabio Gaertner, Review of Accounting Studies, Vol. 22, No. 2, 903-932.
63. 2017, "An examination of firms' responses to tax forgiveness," with Jacob Thornock and Braden Williams, Review of Accounting Studies, Vol. 22, No. 2, 577-607.
62. 2016, "The effect of corporate tax avoidance on the cost of equity," with Beng Wee Goh, Jimmy Lee, and Chee Yeow Lim, The Accounting Review, Vol. 91, No. 6, 1647-1670.
61. 2016, "The role of managerial ability in corporate tax avoidance," with Allison Koester and Dan Wangerin, Management Science, Vol. 63, No. 10, 3285-3310.
60. 2016, "Internal governance and real earnings management," with Qiang Cheng and Jimmy Lee, The Accounting Review, Vol. 91, No. 4, 1051-1085.
59. 2016, "The tax policy debate: Increasing the policy impact of academic tax accounting research," with Roy Clemons, Journal of the American Taxation Association, Vol. 38, No. 1, 29-37.

58. 2016, "Financial constraints and cash tax savings," with Alex Edwards and Casey Schwab, The Accounting Review, Vol. 91, No. 3, 859-881.
57. 2016, "Firm-specific estimates of differential persistence and their incremental usefulness for forecasting and valuation," with Andrew Call, Max Hewitt, and Teri Yohn, The Accounting Review, Vol. 91, No. 3, 811-833.
56. 2016, "Discussion of "Targets tax shelter participation and takeover premiums"," Contemporary Accounting Research, Vol. 33, No. 4, 1473-1488. DOI: [10.1111/1911-3846.12227](https://doi.org/10.1111/1911-3846.12227)
55. 2016, "Assessing tax accrual quality," with Preeti Choudhary and Allison Koester, Review of Accounting Studies Vol. 21, 89-139.
54. 2015, "A new measure of disclosure quality: The level of disaggregation of accounting information in annual reports," with Shuping Chen and Bin Miao, Journal of Accounting Research, Vol. 53, No. 4, 1017-1054.
53. 2015, "Market (In)attention and the strategic scheduling and timing of earnings announcements," with Ed deHaan and Jake Thornock, Journal of Accounting and Economics, Vol 60, No. 1, 36-55.
52. 2015, "The association between book-tax conformity and earnings management," with Brad Blaylock and Fabio Gaertner, Review of Accounting Studies Vol 20, No. 1, 141-172.
51. 2014, "Incentives for tax planning and avoidance: Evidence from the field," with Michelle Hanlon, John Graham and Nemit Shroff, The Accounting Review Vol 89, No. 3, 991-1023.
50. 2013, "Some personal observations on the debate on the link between financial reporting quality and the cost of equity capital," Australian Journal of Management, Vol 38, No. 3, 447-473.
49. 2013, "Does voluntary adoption of a clawback provision improve financial reporting quality?" With Ed deHaan and Frank Hodge, Contemporary Accounting Research, Vol 30, No. 3, 1027-1062.
48. 2012, "Tax avoidance, large positive temporary book-tax differences, and earnings persistence," with Brad Blaylock and Ryan Wilson, The Accounting Review, Vol 87, No. 1, 91-120.
47. 2012, "Domestic income shifting by Chinese listed firms," with Tanya Tang and Ryan Wilson, Journal of the American Taxation Association, Vol 34, No. 1, 1-29.
46. 2011, "Real effects of accounting rules: Evidence from multinational firms' investment location and profit repatriation decisions," with Michelle Hanlon and John Graham, Journal of Accounting Research, Vol. 49, No. 1, 137-185.
45. 2011, "The value of a flow-through entity in an integrated corporate tax system," with Alex Edwards, Journal of Financial Economics, Vol 101, No. 2, 473-491.

44. 2011, "Why do CFOs become involved in material accounting manipulations?" with Mei Feng, Weili Ge and Shuqing Luo, Journal of Accounting and Economics, Vol 51, No 1-2, 21-36.
43. 2010, "Barriers to mobility: The lockout effect of US taxation of worldwide corporate profits," with John Graham and Michelle Hanlon, National Tax Journal, Vol 63, No. 2 Part 2, 1111-1144.
42. 2010, "Are family firms more tax aggressive than non-family firms?" with Shuping Chen, Xia Chen and Qiang Cheng, Journal of Financial Economics, Vol 95, No. 1, 41-61.
41. 2010, "Accounting restatements and information risk," with Todd Kravet, Review of Accounting Studies, Vol 15, No. 2, 264-294.
40. 2009, "How do managers value stock options and restricted stock?" with Frank Hodge and Shiva Rajgopal, Contemporary Accounting Research, Vol 26, No 3, 899-932.
39. 2009, "Reconsidering revenue recognition," with Cathy Schrand, Katherine Schipper, and Jeff Wilks, Accounting Horizons, 23(1), 55-68.
38. 2008, "An Unintended Consequence of Book-Tax Conformity: A Loss of Earnings Informativeness," with Michelle Hanlon and Ed Maydew, Journal of Accounting and Economics, 46, 294-311.
37. 2008, "Economic consequences of increasing the conformity in accounting for uncertain tax benefits," with Pete Frischmann and Ryan Wilson, Journal of Accounting and Economics, 46, 261-278.
36. 2007, "Examining Investor Expectations Concerning Tax Savings on the Repatriations of Foreign Earnings under the American Jobs Creation Act of 2004," with Mitch Oler and Ryan Wilson, Journal of the American Taxation Association, Fall, Vol 29, No. 2, 25-55.
35. 2007, "The Future of Tax Research: From an Accounting Professor's Perspective," Journal of the American Taxation Association, Fall, Vol 29, No. 2, 87-93.
34. 2007, "Does the pricing of financial reporting quality change around dividend changes?" with Shuping Chen and Yen Hee Tong, Journal of Accounting Research, Vol 45, 1-40.
33. 2006, "Why is the Accrual Anomaly not Arbitrated Away? The Role of Idiosyncratic Risk and Transaction Costs," with Christine Mushruwala and Shiva Rajgopal, Journal of Accounting and Economics, Vol 42, 3-33.
32. 2006, "CEO's Outside Employment Opportunities and the Lack of Relative Performance Evaluation in Compensation Contracts" with Shiva Rajgopal and Tina Zamora, Journal of Finance, Vol 61, No. 4, August, 1813-1844.
31. 2005, "Evidence on the Possible Information Loss of Conforming Book Income and Taxable Income," with Michelle Hanlon and Stacie Kelley Laplante, Journal of Law and Economics Vol 48, No. 2, 407-442.
30. 2004, "Are executive stock options associated with future earnings," with Michelle Hanlon and Shiva Rajgopal, Journal of Accounting and Economics, Vol 36, 3-43.

29. 2003, "Does the stock market fully appreciate the implications of leading indicators for future earnings? Evidence from order backlog," with Shiva Rajgopal and Mohan Venkatachalam, Review of Accounting Studies, Vol 8, No. 4, December, 461-492.
28. 2003, "Dividend taxes and firm valuation: A re-examination," with Michelle Hanlon and James Myers, Journal of Accounting and Economics, Vol 35, No. 2, June, 119-153.
27. 2002, "Do stock prices fully reflect the implications of special items for future earnings," with Dave Burgstahler and Jim Jiambalvo, Journal of Accounting Research, Vol 40, No. 3, June, 585-612.
26. 2002 "Empirical evidence on the relation between stock option compensation and risk taking," with Shiva Rajgopal, Journal of Accounting and Economics, Vol. 33, No. 2, 145-171.
25. 2002, "Commentary: Corporate tax shelters and book-tax differences," Tax Law Review, New York University School of Law, Vol 55, No. 3, 427-443.
24. 2002, "Accounting for tax benefits of employee stock options and implications for research," with Michelle Hanlon, Accounting Horizons, Vol 16, No. 1, March, 1-16.
23. 2001, "Empirical tax research in accounting," with Doug Shackelford, Journal of Accounting and Economics, Vol 31, 1-3, 321-387.
22. 2000, "Reload employee stock option plans: Incentive alignment or rent extraction," with Thomas Hemmer and Steve Matsunaga, Journal of Accounting, Auditing and Finance, Vol. 15, No. 4, Fall, 393-423.
21. 1999, "Research in taxation: A commentary," Accounting Horizons, Vol 13, No. 4, December, 427-441.
20. 1998, "Optimal exercise and the value of reload options," with Thomas Hemmer and Steve Matsunaga, Journal of Accounting Research, Vol 36, No. 2, Autumn, 231-255.
19. 1997, "Incremental information content of the change in the percent of production added to inventory," with Jim Jiambalvo and Eric Noreen, Contemporary Accounting Research Vol 14, No. 1, Spring, 69-97.
18. 1996, "The value-relevance of nonfinancial information: A discussion," Journal of Accounting and Economics, Vol 22, Nos. 1-3, Aug-Sept, 31-42.
17. 1996, "Managing interacting accounting measures to meet multiple objectives: A study of LIFO firms," with Susan Moyer and Alister Hunt, Journal of Accounting and Economics, Vol 21, No. 3, May, 339-374.
16. 1996, "The influence of risk diversification on the early exercise of employee stock options by executive officers," with Thomas Hemmer and Steve Matsunaga, Journal of Accounting and Economics, Vol 21, No. 1, January, 45-68.
15. 1994, "Estimating the 'fair value' of employee stock options with expected early exercise," with Thomas Hemmer and Steve Matsunaga, Accounting Horizons, Vol 8, No. 4, December, 23-42.

14. 1993, "Firm size, security returns, and unexpected earnings: The anomalous signed-size effect," with D. Shores, Contemporary Accounting Research, Vol. 10, No. 1, Fall, pp. 1-30.
13. 1992, "Disqualifying dispositions of incentive stock options: Tax benefits vs. financial reporting costs," with Steve Matsunaga and D. Shores, Journal of Accounting Research, Vol. 30, Supplement, 37-68.
12. 1992, "The corporate tax comeback in 1987: Some further evidence," with Sue Porter, The Journal of the American Taxation Association, Vol. 14, No. 1, Spring, 58-79.
11. 1991, "Determinants of the timing of quarterly earnings announcements," with Robert M. Bowen, Marilyn F. Johnson and D. Shores, Journal of Accounting, Auditing and Finance, Vol. 7, No. 4, Fall, 395-422.
10. 1991, "The valuation of R&D firms with R&D limited partnerships," The Accounting Review, Vol. 66, No. 1, January, pp. 1-21.
9. 1990, "Estimating corporate marginal tax rates with asymmetric tax treatment of gains and losses," The Journal of the American Taxation Association, Vol. 11, No. 2, Spring, 51-67.
8. 1989, "Informational efficiency and the information content of earnings during the market crash of October 1987," with Robert M. Bowen and Marilyn F. Johnson, Journal of Accounting and Economics, Vol. 11, No. 2/3, July, 225-254.
7. 1987, "Taxes and off-balance sheet financing: Research and development limited partnerships," The Accounting Review, Vol. 62, No. 3, July, pp. 480-509.
6. 1984, "Earnings releases, anomalies and the behavior of security returns," with George Foster and Chris Olsen, The Accounting Review, Vol. 59, No. 4, October, pp. 574-603.
5. 1984, "Audit qualifications and share prices: Australian evidence," with G. P. Whittred, Australian Journal of Management, Vol. 9, No. 1, June, pp. 37-52.
4. 1983, "Stock market efficiency and price predictions implicit in option trading," with R. L. Brown, Australian Journal of Management, Vol. 8, No. 2, December, pp. 71-93.
3. 1983, "Modelling option prices in Australia using the Black-Scholes model," with R. L. Brown, Australian Journal of Management, Vol. 8, No. 1, June, pp. 1-20.
2. 1982, "Australian corporate dividend policy: empirical evidence," Accounting and Finance, Vol. 22, No. 1, May, pp. 1-22.
1. 1981, "Measuring abnormal performance on the Australian securities market," Australian Journal of Management, Vol. 6, No. 1, June, pp. 67-107.

OTHER PUBLICATIONS

10. 2018, Commentary "Reflections on my career: Lessons learned and opportunities missed," Issues in Accounting Education Vol 33, No. 3, pp. 35-42.
9. 2010, "Examining investor reaction to IRS announcement 2010-09," with Alex Edwards and Allison Koester, Tax Notes, May 10, 2010, p669-674.

8. 2001, "Discussion of "Evidence of tax clientele related trading following dividend increases," Journal of American Taxation Association (Supplement).
7. 2000, "It's not about the money: Why natural experiments don't work on the rich: A discussion," in "Does Atlas Shrug? The Economic Consequences of Taxing the Rich," editor Joel Slemrod, Cambridge University Press.
6. 1999, "A practical guide to valuing employee stock options with a reload feature," with Thomas Hemmer and Steve Matsunaga, Journal of Applied Corporate Finance, Summer.
5. 1997, "Debt-equity hybrid securities: Discussion," in Proceedings of the 1997 University of Illinois Tax Research Symposium, eds. Paul J. Beck and Eugene Willis, University of Illinois.
4. 1995, "New evidence that tax clienteles for dividend policies exist: Discussion," in Proceedings of the 1995 University of Illinois Tax Research Symposium, eds. Paul J. Beck and Eugene Willis, University of Illinois.
3. 1992, "A Reply to 'A Comment on 'The valuation of R&D firms with R&D limited partnerships,'" The Accounting Review, Vol. 67, No. 2, April, pp. 443-445.
2. 1992, "GAAP elasticities in the life insurance industry: Discussion," in Proceedings of the 1991 University of Illinois Tax Research Symposium, eds. Paul J. Beck and Eugene Willis, University of Illinois, pp. 17-27.
1. 1989, "Taxes, investment, and financing: Discussion," in Proceedings of the 1989 University of Illinois Tax Research Symposium, eds. Paul J. Beck and Eugene Willis, University of Illinois. (Published 1991)

WORK IN PROCESS (partial list)

"The persistence and pricing of changes in multinational firms' foreign cash holdings," with Novia Chen and Peng Chu Chia.

"A tale of two forecasts: An analysis of mandatory and voluntary effective tax rate forecasts," with Novia Chen and Alison Koester.

"Tax knowledge diffusion through individual auditor network ties: Evidence from China," with Chee Yeow Lim, Kun Wang, and Yanping Xu.

"Judge ideology and corporate tax planning," with Travis Chow, Allen Huang and Kai Wai.

"The effect of state tax whistleblower laws on state and federal tax avoidance," with Yoojin Lee, Shaphan Ng, and Aruhn Venkat,

"Politicians ideology, state intervention, and corporate taxation," with Ke Na, Danqing Wang, and Wenjin Yan.

"Financing and taxes: Does tax avoidance matter?" with Yoojin Lee and Aruhn Venkat.

"Managerial career concerns and corporate tax avoidance: Evidence from the Inevitable Disclosure Doctrine," with Ashiq Ali, Ningzhong Li, and Weining Zhang.

“A Critique of Plesko’s ‘An Evaluation of Alternative Measures of Corporate Tax Rates,’”
Posted on SSRN and made Top Ten download list for the Accounting Research Network.
(Critique written in response to Plesko’s posting his paper on SSRN.)

BOOKS and MONOGRAPHS

2019 “Taxes and Business Strategy: A Planning Approach,” Sixth edition, with Merle Erickson, Michelle Hanlon, and Ed Maydew, Cambridge Business Publishing.

2005, “Book-Tax Conformity for Corporate Income: An Introduction to the Issues,” with Michelle Hanlon. Prepared for presentation at the NBER Tax Policy and the Economy Conference, Washington, D.C. October, 2004. Published in NBER Tax Policy and the Economy Conference Monograph #18.

OTHER RESEARCH ACTIVITIES

Invited conference paper presentations (in addition to Keynote Speeches listed earlier under Honors):

2018	Journal of the American Taxation Association Conference
2018	EIASM/Munster University Annual Tax Conference, paper presentation.
2017	American Taxation Association Midyear Meeting, Workshp presentation on teaching tax strategy class.
2017	EIASM/Munster University Annual Tax Conference, paper presentation.
2016	London School of Economics Research Conference – Keynote Speech
2016	University of Munster Tax Symposium – Keynote Speech and invited paper presentation
2016	Oklahoma State University Annual Research Conference, paper presentation
2014	Taiwan National University Accounting Research Conference, paper presentation
2014	Washington University, St Louis, Dopuch Research Conference, paper presentation
2013	Ensead Accounting Research Conference, France
2012	<u>Australian Journal of Management Accounting Research</u> Conference. Sydney.
2011	University of Technology, Sydney, Keynote Speaker, Accounting Research Conference
2011	Singapore Management University, Keynote Speaker, Accounting Research Conference
2008	Ball and Brown 40 th Anniversary Conference, UNSW, Sydney
2007	London Business School Summer Conference
2006	University of Houston Research Conference
2002	Harvard Business School Accounting Symposium
2001	University of Texas at Dallas Symposium

2001 University of Illinois Tax Symposium
2000, 2002, 2004 Journal of Accounting and Economics Annual Research Conference
2000 European Finance Association, LBS, London.
1996, 2005 Columbia University, Darden House Conference
1994 University of Michigan, Financial Economics and Accounting Conference.
2002, 1994, 1991 Stanford University, Summer Camp.
1993, 2001, 2003 University of Illinois Tax Research Symposium.
1992 University of Chicago, Journal of Accounting and Research Research Conference.
1992 University of Michigan Tax Policy Conference.
1991 University of Iowa, Winter Series Conference.
1988 University of Southern California Tax Conference.

Invited discussant at (partial list):

2018 WHU Vallendar Tax Conference. Germany.
2018 Western Region Section Meeting, American Accounting Association.
2017, 1995 Journal of Accounting and Economics.
2016 London Business School
2014 Contemporary Accounting Research Conference
2013 Stanford Summer Camp
1998, 2008 University of North Carolina, Tax Policy Conference.
1996, 1993, 1991, 1990 University of Michigan, Tax Policy Conference.
2015, 2005, 1999, 1997, 1995, 1991, 1989 University of Illinois Tax Research Symposium.
2007 Review of Accounting Studies Conference (co-winner best discussant)

Other research activities and presentations (partial list):

University of Hawaii research presentation, 2021
University of Kentucky presentation of PhD students, 2021
Loyola Chicago research presentation, 2021
Notre Dame paper presentation, 2020
Erasmus University Paper Presentation, 2018
University of Oregon Paper Presentation, 2018
Washington State University Paper presentation, 2017
University of Arizona, Paper presentation, 2017
University of Munster and EIASM, co-led 2 day Doctoral Tax Consortium for European Doctoral Students, July 2016 and 2011.
Distinguished Lecturer Series, Georgetown University, 3 day visit with presentations and meetings with faculty, 2014
University of North Carolina, PhD Tax Workshop presenter, 2011
PhD Workshop Series, University of Southern California, 2011
Plenary Speaker, Accounting and Finance Association of Australia and New Zealand (AFAANZ), Annual Meeting, Melbourne, Australia, July 2005
Luncheon Speaker, Financial Accounting Research Mid-Year Conference, San Diego, January 2005.
Featured Speaker, Asia-Pacific International Accounting Conference, Seoul, Korea, November 2004.
Invited speaker at APJAE Doctoral Consortium, City University of Hong Kong, Shanghai, January 2003

Invited research speaker at APJAE Conference, City University of Hong Kong, Shanghai, January 2003

Plenary Speaker, APJAE Conference, City University of Hong Kong, January 2002.

One day seminar on Tax Research, Maastricht University, The Netherlands, September 1999.

Two day seminar on Earnings Management, University of Michigan, July 1996.

Two day seminar on Market Based Accounting Research, University of Memphis, May 1995.

Presentations on Problems in Valuing Employee Stock Options (ESOs):

Accounting Department and ADF sponsored workshop at the University of Washington, November 1993

Financial Executives Institute held at Microsoft Corporation, February 1994.

FASB Roundtable Discussion on ESOs at the Financial Accounting Standards Board, Norwalk, CT, April 1994

SERVICE

Editorships

2009-2012	Co-editor, Accounting Horizons
2002-2005	Senior Editor, <u>The Accounting Review</u>
1996-1999	Editor, <u>Journal of the American Taxation Association.</u>

Editorial Board:

2000-2001, 2006-2009	<u>Journal of Accounting Research*</u>
1998-2002, 2011-	<u>Accounting and Finance.</u>
1997-2001, 2006-2010	<u>Journal of Accounting and Economics*</u>
1988-90, 1992-1996, 2014-	<u>The Accounting Review.</u>
1990-1993	<u>Journal of the American Taxation Association.</u>
1990-present	<u>Journal of Accounting and Public Policy.</u>
1993-2011	<u>Contemporary Accounting Research.</u>
1993-1995	<u>Advances in Taxation.</u>
1995-2005	<u>Journal of Accounting, Auditing, and Finance.</u>
2002-present	<u>Contemporary Journal of Accounting and Economics</u>
2012-	<u>Journal of Accounting Literature (Associate Editor)</u>
2012-	<u>Journal of Business Finance and Accounting</u>

*Resigned 2002, due to possible conflict of interest as editor of The Accounting Review.
Reappointed 2006.

Ad hoc Reviewer:

Abacus, Journal of Accounting Research, Journal of Accounting and Economics, Journal of Financial Economics, Accounting and Finance, Accounting Horizons, National Tax Journal, Financial Management, Journal of Public Economics, Review of Accounting Studies.

External Service (selected items):

2020-2021	Past President, American Accounting Association (Board member)
2019-2020	President, American Accounting Association ((Board member)
2018-2019	President-Elect, American Accounting Association (Board member)
2015-2018	Vice President, Research and Publications, American Accounting Association (Board member)
2013-2016	Chair, American Accounting Association Publications Committee
2013-2015	Member, American Accounting Association Publications Ethics Committee

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2012-2015	Member, Pathways Commission, Chair Task Force 2.1
2013-2018	Member, CalCPA Educators Advisory Panel, Co-chair Fall 2015-2017.
2011-2018	Member, University of Oklahoma Ethics Research MS Award Selection Committee
2007-2008	President, American Taxation Association
2006-2007	President Elect, American Taxation Association
2007	Chair, American Accounting Association/Financial Accounting Standards Board Financial Reporting Conference Committee.
2004-2005	Chair, American Accounting Association Competitive Manuscript Award
2001-2002	Member, AAA New Faculty Consortium organizing committee
2000-2002	Member, JATA Conference paper selection committee
1998-2001	D&T Doctoral Fellowship Selection Committee
1997-1998	Chair, AAA D&T Wildman Selection Committee.
1997	Presented CPE course on Empirical Tax Research at 1997 AAA Annual Meeting.
1997, 1998, 1999	Organized JATA Midyear Research Conference, and Panel Presentation as Editor of JATA.
2000, 2001	Member, JATA Midyear Research Conference Paper Selection Committee.
1996, 1997, 1998	American Accounting Association, New Faculty Consortium, Editors Rotation (presentation to new faculty).
1996	ATA Midyear Conference; Panel Presentations as incoming Editor of JATA, and Panel on the Scholes-Wolfson paradigm.
1995, 2002	Chair, Pac-10 Doctoral Consortium Organizing Committee.
1995	American Accounting Association, Notable Contribution to Accounting Literature, Selection Committee.
1994-1996	Trustee-American Taxation Association.
1995-1997	Council Member at Large, American Accounting Association.
1993-1994	American Taxation Association Manuscript Award, Chair, Selection Committee.
1993	Annual American Accounting Association Meeting and American Taxation Association, Program Advisory Committee and Paper Selection.
1992, 1994	American Accounting Association, Doctoral Consortium Organizing Committee.
1991-1992	American Taxation Association, Research Methodologies Committee.
1991	American Taxation Association, Dissertation Award Committee.
1990	American Taxation Association Graduate Tax Manuscript Committee.
1992, 1993	American Accounting Association, New Faculty Consortium, Group Leader.

Internal Service (selected items):

University of California-Irvine

2016-2021	Associate Dean for Research and PhD Program, Merage School of Business
2015-2016	Chair of Merage PhD Program Task Force, White Paper on Best Practices
2013-2016	PhD Program Faculty Director, Merage
2013-2015	Accounting Area Coordinator, Merage

University of Washington

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2006-2012	Chair, Department of Accounting
2003-2006	Chair, Professorship Selection Committee
2001-2002	Member, Paccar Professorship search committee
2000-2002	Member, University Graduate TA Task Force
2001-2002	Member, Search Committee Accounting Dept Head
2001-2002	Chair, Research Committee
1998-2006	Director, School of Business Doctoral Program
1998-2004	Accounting Area Doctoral Program Coordinator
1998-1999	Professorship selection committee
1994-1997, 2001-2012	Recruiting Committee, Chair, Accounting Department.
1995-1996	BA Research and Travel Committee.
1994-1995	PhD. Admissions Committee, Accounting Department.
1992-1994	BA Faculty Council, Chair 1993-94.
1992-1993	BA Computer Policy Committee, Chair.
1989-1990	BA Research and Travel Committee.