

## Shannon Chen, Ph.D., CPA

Dhaliwal-Reidy School of Accountancy  
Eller College of Management, University of Arizona  
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### ACADEMIC POSITIONS

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#### University of Arizona

Dhaliwal-Reidy School of Accountancy, Eller College of Management  
Assistant Professor

2017-Present

#### Arizona State University

W.P. Carey School of Business  
Visiting Scholar

Spring 2025

### EDUCATION

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#### University of Texas at Austin

McCombs School of Business  
Ph.D., Accounting

Dec 2017

#### University of Georgia

J.M. Tull School of Accounting, Terry College of Business  
MAcc, Taxation  
BBA, Accounting; First Honor Graduate

May 2009

Dec 2008

### RESEARCH

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**Research Interests:** Accounting for income taxes and tax disclosure, tax avoidance and tax uncertainty, tax enforcement, real effects of tax policy, international taxation

#### Publications:

- Chen, S., L. De Simone, M. Hanlon, and R. Lester. 2023. The effect of innovation box regimes on investment and employment activity. *The Accounting Review* 98 (5): 1-28.
- Chen, S., M. Erickson, M. Harding, B. Stomberg, and J. Xia. 2023. Companies' initial estimates of the one-time transition tax imposed by the Tax Cuts and Jobs Act. *Journal of the American Taxation Association* 45 (2): 57-81.
- Agarwal, A., Chen, S., and L. Mills. 2021. Entity structure and taxes: An analysis of embedded pass-through entities. *The Accounting Review* 96 (6): 1-27.
- Chen, S., K. Schuchard, and B. Stomberg. 2019. Media coverage of corporate taxes. *The Accounting Review* 94 (5): 83-116.

#### Working Papers:

- "Does PCAOB oversight affect IRS Monitoring?" with Youkun Huang and Justin Kim (revising for resubmission to *Contemporary Accounting Research*)
- "Do public libraries play a role in tax filings and Earned Income Tax Credit claims?" with David Kenchington, F. Dimas Pena-Romera, and Roger White
- "When the IRS speaks: Investor valuation of private letter rulings and tax opinions in corporate spin-offs" with Stephen Lusch, Frank Murphy, and Junwei Xia

- “Determinants of corporate organizational structure” with Ashish Agarwal and Steven Utke
- “Did the Tax Cuts and Jobs Act affect domestic tax planning for U.S. multinational firms?” with Hunter Aku, Christina Lewellen, and Brad Lindsey
- “What tax planning activities are associated with tax risk?” with Frank Murphy and Junwei Xia
- “Do investors value corporate tax return information? Evidence from Australia”

## TEACHING

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**Teaching Interests:** Federal Taxation; Financial Accounting

### Teaching Experience

Principles of Federal Taxation, University of Arizona

Fall 2017-Present

Fundamentals of Managerial Accounting, University of Texas at Austin

Summer 2013

## PROFESSIONAL ACTIVITIES

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### Departmental Service

Faculty Mentoring Program of Accounting Undergraduates

2017-Present

Undergraduate Assurance of Learning Committee

2023-2026

Research Workshop Series, Co-Coordinator

2024-2025

Research Workshop Series, Co-Coordinator

2021-2023

Faculty Attendee at Miami Rookie Camp

2022

Curriculum Review Committee, MAcc Tax Track

2021-2022

### Ph.D. Student Advising

Youkun Huang, Dissertation Committee Co-Chair (expected graduation Spring 2026)

### Professional Service

*Journal of International Accounting Research* Editorial Board

2024-2025

*Journal of the American Taxation Association* Editorial Board

2021-2024

ATA Treasurer

2025-2027

ATA Publications Committee, Chair

2025-2026

ATA Tax PIPELINE Pilot Program Committee, member

2025-2026

15<sup>th</sup> EIASM Conference on Current Research in Taxation, Scientific Committee

2025-2026

ATA Board of Trustees

2024-2025

ATA Publications Committee, Vice Chair

2024-2025

KPMG/ATA Doctoral Consortium Committee, Member

2024-2025

JATA Conference Committee, Member

2023-2024

ATA Nominations Committee, Member

2022-2023

KPMG/ATA Doctoral Consortium Committee, Member

2021-2022

ATA Research Resources and Methodologies Committee, Member

2021-2022

ATA Research Resources and Methodologies Committee, Chair

2020-2021

ATA Research Resources and Methodologies Committee, Vice Chair

2019-2020

ATA Research Resources and Methodologies Committee, Member

2017-2019

### Ad hoc Reviewer

*Accounting Horizons*

*The Accounting Review*

*Contemporary Accounting Research*

*European Accounting Review*

*European Economic Review*

*Journal of Accounting, Auditing and Finance*

*Journal of Accounting and Public Policy*  
*Journal of the American Taxation Association*  
*Journal of International Accounting, Auditing, and Taxation*  
*Journal of International Accounting Research*  
*Management Science*  
*National Tax Journal*  
*Review of Accounting Studies*  
 AAA Annual Meeting  
 ATA Midyear Meeting  
 FARS Midyear Meeting  
 MIT Asia Conference in Accounting

### Workshop Presentations

University of Oregon, Eugene, OR	2026, <i>scheduled</i>
University of California Riverside, Riverside, CA	2026, <i>scheduled</i>
University of Illinois Urbana-Champaign, Champaign, IL	2025
Michigan State University, East Lansing, MI	2025
Dartmouth College, Hanover, NH	2022
Washington State University, Pullman, WA	2019
University of Connecticut, Storrs, CT	2017
University of Arizona, Tucson, AZ	2017
University of Georgia, Athens, GA	2017
University of Texas at Austin, Austin, TX	2016
University of Texas at Austin, Austin, TX	2014

### Conference Presentations (\*coauthor presented)

ATA Midyear Meeting, Nashville, TN*	2026, <i>scheduled</i>
NTA 118 <sup>th</sup> Annual Conference on Taxation, Boston, MA (2 papers)*	2025
University of Illinois Symposium on Tax Research XIX	2025
AAA Annual Meeting, Chicago, IL*	2025
ATA Midyear Meeting, Long Beach, CA*	2024
AAA Annual Meeting, San Diego, CA*	2022
<i>Journal of the American Taxation Association</i> Conference, virtual*	2021
7 <sup>th</sup> Berlin-Vallendar Conference on Tax Research, virtual*	2021
NTA 112 <sup>th</sup> Annual Conference on Taxation, Tampa, FL*	2019
University of Arizona/Arizona State University Conference, Tempe, AZ	2019
Indiana University Spring Tax Camp, Bloomington, IN	2018
University of Arizona/Arizona State University Conference, Tempe, AZ	2017
Summer School on Taxation and R&D, Mannheim, Germany*	2017
University of Illinois Tax Doctoral Consortium II, Chicago, IL	2015
AAA Annual Meeting, Chicago, IL	2015
2015 IRS-TPC Research Conference, Washington, D.C.	2015
ATA Midyear Meeting, Washington, D.C. (Research Forum)	2015

### Conference Discussions

ATA Midyear Meeting, Dallas, TX	2025
ATA Midyear Meeting, Washington, D.C.	2023
Texas-Waterloo Tax Symposium, Toronto, ON	2022
<i>Journal of the American Taxation Association</i> Conference, St. Louis, MO	2022
ATA Midyear Meeting, Washington, D.C.	2019
University of North Carolina Tax Symposium, Chapel Hill, NC	2018

ATA Midyear Meeting, New Orleans, LA (2 papers)	2018
AAA Annual Meeting, Chicago, IL	2015
AAA Annual Meeting, Anaheim, CA	2013
<b>Conference Attendance</b>	
ATA Midyear Meeting and <i>JATA</i> Conference, Dallas, TX; University of North Carolina Tax Symposium, Chapel Hill, NC; ASU Cactus Conference, Tempe, AZ; EIASM 15 <sup>th</sup> Conference on Current Research in Taxation, Vienna, Austria; University of Illinois Symposium on Tax Research XIX, Chicago, IL; University of Arizona/Arizona State University Conference, Tucson, AZ; Kelley Accounting Research Symposium, Bloomington, IN	2025
ATA Midyear Meeting and <i>JATA</i> Conference, Long Beach, CA; University of North Carolina Tax Symposium, Chapel Hill, NC; Deloitte Tax Faculty Symposium, Westlake, TX; Texas Tax Theory Seminar, Austin, TX; PwC Accounting and Tax Symposium, Washington, D.C.; Texas-Waterloo Tax Symposium, Austin, TX	2024
ATA Midyear Meeting and <i>JATA</i> Conference, Washington, D.C.; Deloitte Tax Faculty Symposium, Westlake, TX; University of North Carolina Tax Symposium, Chapel Hill, NC; University of Illinois Symposium on Tax Research XVIII, Chicago, IL; University of Arizona/Arizona State University Conference, Tucson, AZ; 2023 <i>Contemporary Accounting Research</i> Conference, virtual	2023
ATA Midyear Meeting and <i>JATA</i> Conference, St. Louis, MO; University of North Carolina Tax Symposium, Chapel Hill, NC; Deloitte Tax Faculty Symposium, Westlake, TX; Texas Tax Theory Seminar, Austin, TX; Texas-Waterloo Tax Symposium, Toronto, ON; University of Arizona/Arizona State University Conference, Tempe, AZ; 2022 <i>Review of Accounting Studies</i> Conference, virtual	2022
ATA Midyear Meeting and <i>JATA</i> Conference, virtual; University of North Carolina Tax Symposium, virtual; Deloitte Tax Faculty Symposium, virtual; The Ohio State University Tax Research Symposium, virtual; 7 <sup>th</sup> Berlin-Vallendar Conference on Tax Research, virtual; University of Arizona/Arizona State University Conference, Tucson, AZ; University of Illinois Symposium on Tax Research XVII, virtual	2021
ATA Midyear Meeting and <i>JATA</i> Conference, Fort Worth, TX; University of North Carolina Tax Symposium, virtual; 2020 Stanford Accounting Summer Camp, virtual; Texas-Waterloo Tax Symposium, virtual; 2020 <i>Review of Accounting Studies</i> Conference, virtual	2020
ATA Midyear Meeting and <i>JATA</i> Conference, Washington, D.C.; University of North Carolina Tax Symposium, Chapel Hill, NC; Deloitte Tax Faculty Symposium, Westlake, TX; Second Annual Virginia Tech Accounting Research Conference, Blacksburg, VA; 2019 Notre Dame Accounting Research Conference, South Bend, IN; University of Illinois Symposium on Tax Research XVI, Chicago, IL; University of Arizona/Arizona State University Conference, Tempe, AZ	2019
AAA/EY New Faculty Consortium, Leesburg, VA; ATA Midyear Meeting and <i>JATA</i> Conference, New Orleans, LA; University of North Carolina Tax Symposium, Chapel Hill, NC; Indiana University Spring Tax Camp, Bloomington, IN; Texas-Waterloo Tax Symposium, Austin, TX; University of Arizona/Arizona State University Conference, Tucson, AZ	2018
University of North Carolina Tax Symposium, Chapel Hill, NC; University of Arizona/Arizona State University Conference, Tempe, AZ	2017
ATA Midyear Meeting and <i>JATA</i> Conference, Orlando, FL; University of North Carolina Tax Symposium, Chapel Hill, NC; AAA Annual Meeting, New York, NY; Texas-Waterloo Tax Symposium, Waterloo, Canada; 2016 Auditing Research Conference, Austin, TX	2016

KPMG/ATA Tax Doctoral Consortium, Washington, D.C.; ATA Midyear Meeting and <i>JATA</i> Conference, Washington, D.C.; AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Westlake, TX; 2015 IRS-TPC Research Conference, Washington, D.C.; AAA Annual Meeting, Chicago, IL; University of Illinois Tax Doctoral Consortium II, Chicago, IL; University of Illinois Symposium on Tax Research XIV, Chicago, IL	2015
University of North Carolina Tax Doctoral Seminar, Chapel Hill, NC; KPMG/ATA Tax Doctoral Consortium, San Antonio, TX; ATA Midyear Meeting and <i>JATA</i> Conference, San Antonio, TX; NASD OMX Conference on Capital Markets, Austin, TX; Texas-Waterloo Tax Symposium, Austin, TX	2014
AAA Annual Meeting, Anaheim, CA	2013

## **HONORS & AWARDS**

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Eller College Small Research Grant (with Justin Kim and Youkun Huang)	2025
ATA Outstanding Reviewer, ATA Midyear Meeting	2025
School of Accountancy Undergraduate Program Most Valuable Faculty Award	2024
Excellence in Reviewing Award, FARS Midyear Meeting	2022
Eller College Dean's Council Outstanding Accounting Faculty Award	2022
School of Accountancy Undergraduate Program Most Valuable Faculty Award	2019
AICPA Accounting Doctoral Scholar	2012-2017
Sasakawa Young Leaders Fellowship Fund	2015-2017
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2015
EY Travel Grant, KPMG/ATA Tax Doctoral Consortium	2015
UGA Honors Program Bernard Ramsey Scholar	2005-2009
Terry College of Business Leonard Leadership Scholar	2007-2009
Federation of Schools of Accountancy Student Achievement Award	2009
Georgia Society of CPAs Excellence Award	2009
Financial Executives International Scholar	2008
Deloitte Community Service Award	2008

## **OTHER PROFESSIONAL EXPERIENCE**

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<b>Deloitte Tax LLP, Atlanta, GA</b>	
Senior Consultant, International Tax	2009-2012
Intern, International Tax	2008
<b>Partnership for Public Service, Washington, D.C.</b>	
Nonprofit Accounting Fellow	2009

## **OTHER SERVICE & ACTIVITIES**

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University of Arizona Powerlifting Club, Faculty Advisor	2021-Present
AICPA Foundation Scholarships Program, Volunteer Reviewer	2020-Present
Junior League of Tucson, Tucson, AZ	2018-2020
Volunteer Income Tax Assistance (VITA) Program, Atlanta, GA and Austin, TX	2010-2015
Tax Seminar for Graduate Students, Austin, TX	2015
Literacy Action, Inc., Atlanta, GA	2011-2012
Terry Mentor Program, Atlanta, GA	2010-2012

## **MEMBERSHIPS & CERTIFICATIONS**

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Certified Public Accountant, Georgia (License # CPA029405, Active)	2011-Present
American Accounting Association (AAA)	2013-Present

American Taxation Association (ATA)  
Financial Accounting and Reporting Section (FARS)  
American Institute of Certified Public Accountants (AICPA)

2013-Present  
2017-2024  
2011-2012