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Eller College of Management
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ACADEMIC EMPLOYMENT

UNIVERSITY OF ARIZONA

Assistant Professor of Accounting

Tucson, AZ
2012-present

EDUCATION

ARIZONA STATE UNIVERSITY

W P CAREY SCHOOL OF BUSINESS

Doctor of Philosophy

Tempe, AZ
2012

UNIVERSITY OF MISSOURI-KANSAS CITY

HENRY W. BLOCH SCHOOL OF MANAGEMENT

Master of Science in Accounting

Kansas City, MO
1994

RICE UNIVERSITY

Bachelor of Arts

Major: Chemistry

Minors: Math, Education

Houston, TX
1990

PUBLICATIONS

- Drake, K, S. Lusch, and J. Stekelberg. 2019. "Does Tax Risk Affect Investor Valuation of Tax Avoidance?" *Journal of Accounting, Auditing and Finance* 34(1) 151-176.
- Drake, K., N. Goldman, and S. Lusch. 2016. "Do Income Tax Related Deficiencies in Publicly Disclosed PCAOB Part II Reports Influence Audit Client Financial Reporting of Income Tax Accounts?" *The Accounting Review* 91(5) 1411-1439.
- Brown, J., K. Drake, and M. Martin. 2016. "Compensation in the Post-FIN 48 Period: The Case of Contracting on Tax Performance and Uncertainty." *Contemporary Accounting Research* 33(1) 121-151.
- Brown, J., K. Drake, and L. Wellman. 2015. "The benefits of a relational approach to corporate political activity: Evidence from political contributions to tax policymakers." *Journal of the American Taxation Association* 37(1) 69-102.
 - Outstanding paper award – *Journal of the American Taxation Association* 2015
- Brown, J., and K. Drake. 2014. "Network ties among low-tax firms." *The Accounting Review* 89 (2): 483-510.

WORKING PAPERS

- "Implementing Relative Performance Evaluation: The Role of Life Cycle Peers" (with M. Martin, University of Illinois- Chicago) *Conditionally accepted for publication at Journal of Management Accounting Research*

- “The sources of declining effective tax rates: Insight from effective tax rate reconciliations” (with R. Hamilton, University of Arizona, and S. Lusch, Texas Christian University) *Revise and resubmit at Journal of Accounting and Economics*
- “Money for nothing? Using expectations of loss persistence to examine cash compensation in loss firms” (with E. Engel and M. Martin, University of Illinois- Chicago) *Revise and resubmit at Journal of Accounting and Economics*
- “Foreign Employment, Income Shifting, and Tax Uncertainty” (with N. Goldman, University of Texas at Dallas, and F. Murphy, University of Connecticut) *Revise and resubmit at The Accounting Review*
- “The dynamic role of earnings and returns in executive contracting” (with M. Martin, University of Illinois- Chicago) *Preparing to submit*
- “Does Firm Life Cycle Inform the Relation Between Book-Tax Differences and Earnings Persistence?” (dissertation)
 - American Taxation Association/PwC 2013 Outstanding Tax Dissertation Award
 - AAA/Grant Thornton Dissertation Award, 2012

MEDIA CITATIONS

- “Companies that make regular campaign contributions pay lower tax rates over time,” *Washington Post*, December 1, 2014
- “Pay-to-play with Congress pays off in company tax breaks,” *Phoenix Business Journal*, December 1, 2014

INVITED PRESENTATIONS

- Claremont McKenna College – November 2018
- University of Waterloo – November 2018
- University of Florida – October 2018
- Washington State University – September 2018
- North Carolina State University – April 2018
- Colorado State University – March 2018
- Oregon State University – October 2017
- University of Oregon – May 2015
- University of Texas – October 2013
- University of Wisconsin – October 2013
- University of Arizona – February 2012

CONFERENCE PARTICIPATION

Conference Presentations

- 2019** Global Management Accounting Research Symposium (*planned* - paper presented by co-author)
American Accounting Association, Management Accounting Section Mid-Year Meeting (paper presented by co-author)
- 2018** Journal of the American Taxation Association Conference (paper presented by PhD student co-author)
Midwest Finance Conference (paper presented by co-author)
European Accounting Association Annual Congress, Milan, Italy (paper presented by co-author)
Berlin-Vallendar Conference on Tax Research, Vallendar, Germany (paper presented by co-author)
Lone Star Accounting Research Conference (two papers presented by co-authors)
- 2017** National Tax Association Annual Meeting on Taxation (paper presented by PhD student co-author)
Accounting Conference - University of Illinois-Chicago (paper presented by co-author)
Conference on Convergence of Financial and Managerial Accounting Research – Banff (paper presented by co-author)
American Taxation Association Mid-Year Meeting

- American Accounting Association, Management Accounting Section Mid-Year Meeting (paper presented by co-author)
 Financial Accounting and Reporting Section Mid-Year Meeting (paper presented by co-author)
- 2016** American Accounting Association Western Region Meeting (paper presented by PhD student co-author)
 Journal of the American Taxation Association Conference (paper presented by PhD student co-author)
 Financial Accounting and Reporting Section Mid-Year Meeting (paper presented by co-author)
 American Accounting Association, Management Accounting Section Mid-Year Meeting (paper presented by co-author)
- 2015** Accounting Conference - University of Illinois-Chicago (paper presented by co-author)
 American Accounting Association Annual Meeting (two papers presented by PhD student co-authors)
- 2014** Financial Accounting and Reporting Section Mid-Year Meeting (paper presented by co-author)
 American Accounting Association Annual Meeting (two papers presented by PhD student co-authors)
 Deloitte Foundation/University of Kansas Auditing Symposium (paper presented by PhD student co-author)
- 2013** American Accounting Association Annual Meeting (two papers presented, one by PhD student co-author)
 American Taxation Association Mid-Year Meeting Research Forum
 UNC Tax Symposium (paper presented by PhD student co-author)
- 2012** American Accounting Association Annual Meeting
- 2011** American Accounting Association Annual Meeting
 Journal of the American Taxation Association Conference
 American Accounting Association, Management Accounting Section Mid-Year Meeting

Conference Discussant Presentations

- 2018** American Accounting Association Annual Meeting
- 2017** American Accounting Association Annual Meeting
- 2016** Financial Accounting and Reporting Section Mid-Year Meeting
 American Taxation Association Mid-Year Meeting
 American Accounting Association Annual Meeting
- 2015** American Taxation Association Mid-Year Meeting
 American Accounting Association Annual Meeting (2 papers)
- 2014** American Taxation Association Mid-Year Meeting
 American Accounting Association Annual Meeting
- 2013** American Accounting Association Annual Meeting
- 2012** American Accounting Association Annual Meeting
- 2011** American Accounting Association Annual Meeting

Conferences Attended

- American Accounting Association Annual Meeting 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 (*planned*)
- American Accounting Association, American Taxation Association Mid-Year Meeting 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019
- American Accounting Association, Financial Accounting and Reporting Section Mid-Year Meeting 2015, 2016, 2017
- University of Illinois/Deloitte Tax Research Symposium, 2011, 2013, 2015, 2017
- University of Texas and University of Waterloo Taxation Research Symposium, 2014, 2016, 2018
- UNC Tax Symposium 2011, 2012, 2013, 2014, 2015, 2017, 2018, 2019 (*planned*)
- Accounting Conference - University of Illinois-Chicago 2015, 2016, 2017
- University of Arizona/Arizona State University Research Conference 2015, 2016, 2017
- EY Tax Educators Symposium 2018

- American Accounting Association New Faculty Consortium 2013
- AAA Deloitte Foundation/J. Michael Cook Doctoral Consortium 2012
- American Accounting Association, Management Accounting Section Mid-Year Meeting 2011
- University of Texas Accounting Conference 2010

TEACHING EXPERIENCE

UNIVERSITY OF ARIZONA

- ACCT 696 PhD Tax Research Seminar, Spring 2017, 2019
Fall 2019 (*planned*)
- ACCT 553 Tax Research, Spring 2013, 2015, 2016, 2017, 2018,
Fall 2018
Fall 2019 (*planned*)
- ACCT 420/520 Principles of Federal Taxation, Spring 2013, 2014, 2015, 2018, 2019

ARIZONA STATE UNIVERSITY

Teaching assistant

- ACC 231: Uses of Accounting Information I, Fall 2008
- ACC 241: Uses of Accounting Information II, Spring 2009

AWARDS AND HONORS

- 2019 Arizona Society of CPA's Excellence in Teaching Award
- Nominated for the University of Arizona 2018-2019 Graduate College and Professional Education Teaching and Mentoring Award
- Outstanding paper award – *Journal of the American Taxation Association* 2015 “The Benefits of a Relational Approach to Corporate Political Activity: Evidence from Contributions to Tax Policymakers” with J. Brown and L. Wellman
- American Taxation Association/PwC 2013 Outstanding Tax Dissertation Award for “Does Firm Life Cycle Explain the Relation Between Book-Tax Differences and Earnings Persistence?”
- AAA/Grant Thornton Dissertation Award, 2012 for “Does Firm Life Cycle Explain the Relation Between Book-Tax Differences and Earnings Persistence?”
- Fall 2015 Eller College Small Research Grant \$2,000
- AAA/Deloitte Foundation J. Michael Cook Doctoral Consortium Fellow 2012
- Hal J. Reneau Memorial Scholarship, 2010, recognizing scholarship and helping others
- Arizona State University Graduate Fellowship, 2010, 2011
- Ernst & Young Scholarship, University of Missouri-Kansas City 1994
- Donald I. Wood Award for Excellence in Teaching, Rice University 1990

SERVICE

University

- University of Arizona Provost Award and Senior Awards Selection Committee (Freeman Award, Robie Medals, Nugent Award) 2015, 2016, 2017, 2018, 2019
- Arizona State University Graduate Research Support Program reviewer – 2011-2012

Department

- Dissertation committee chair
 - Russ Hamilton (2018) – placement Southern Methodist University
 - Matthew Erickson (2017) – placement Virginia Tech University
 - Frank Murphy (2017) – placement University of Connecticut
- Dissertation committee member
 - Nathan Goldman (2016) – placement University of Texas - Dallas
 - Andrew Finley (2015) – placement Claremont McKenna College

- PhD student comprehensive exam question writer and reviewer 2017, 2018. 2019 (*planned*)
- University of Arizona Accounting Research workshop organizer 2016-2017
- University of Arizona/Arizona State University Research Conference organizer 2016, 2018
- Outstanding Accounting Senior Award Committee – Fall and Spring, 2014 - present
- Undergraduate Assurance of Learning Committee – 2017 - present
- Accounting Department By-Laws Revision Committee 2015
- Accounting Department PhD Program Review Committee - 2014
- Five-year Department Head Review Committee - 2014
- Independent study supervisor - Sonia Hosseinzadeh (master’s program Summer 2015)
- Honors Thesis Advisor
 - Brian Bornhoft 2019, “Tax Reform and Switching Behaviors” (*in process*)
 - Independent Thesis Supervision (ACC 498H Spring 2015) Amy Pittman 2015 “The impact of the OECD BEPS project – an event study”
 - Hillary Chen 2014 “Evaluation of market reaction to the use of changes in estimated tax rates to meet or beat analyst forecasts”
- BCAP, Business Career Awareness Program Instructor (for disadvantaged high school students) – June 2013, 2014
- Instructor, In-House Continuing Professional Education – “Tax Provisions” - January 2013
- PwC Case competition faculty advisor University of Arizona – 2012 - 2017
- PwC Case competition faculty advisor Arizona State University– 2008 - 2011
- Coordinator – Weekly University of Arizona Tax Readings Group – 2013 - present
- Coordinator – Weekly Arizona State Tax Readings Group – 2010 - 2012

Professional

- *Journal of the American Taxation Association* Editorial Board 2017-2019, Editor Connie Weaver
- *Journal of the American Taxation Association* Editorial Board 2017, Editor Ken Klassen
- *Journal of the American Taxation Association* Conference Committee, 2019
- American Taxation Association Board of Trustees 2017-2019
- American Taxation Association Nominations Committee 2017-2018
- American Taxation Association Mid-Year Meeting Planning Committee 2017, 2020
- American Taxation Association Doctoral Dissertation Award Committee, 2015, 2016
- American Taxation Association 2013 Doctoral Consortium Planning Committee
- American Accounting Association Doctoral Dissertation Awards for Innovative Research in Accounting Committee 2016-2017
- Financial Accounting and Reporting Section Scholarship Committee Chair 2018-2019
- Financial Accounting and Reporting Section Scholarship Committee Reviewer 2016-2017
- Ad Hoc reviewer
 - *The Accounting Review* 2015, 2016, 2017, 2018
 - *Journal of Accounting and Economics* 2018
 - *Contemporary Accounting Research*, 2015, 2016, 2017, 2018, 2019
 - *Review of Accounting Studies* 2018
 - *Journal of the American Taxation Association*, 2015, 2016, 2017, 2018, 2019
 - *Journal of Financial Reporting*, 2016, 2017, 2019
 - *Journal of Accounting, Auditing and Finance*, 2016, 2018, 2019
 - *European Accounting Review*, 2018
 - *Journal of International Accounting Research*, 2018
 - *Journal Forensic, Legal and Investigative Sciences*, 2017
 - *Journal of Corporate Accounting and Finance*, 2016
 - *Journal of International Accounting, Auditing and Taxation*, 2015
 - *Journal of the American Taxation Association* Conference 2019
 - ATA Mid-year Meeting 2014, 2015, 2016, 2017, 2018, 2019
 - FARS Meeting 2015, 2016, 2017, 2019

- AAA Annual Meeting 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019
- Management Mid-Year Meeting 2016
- Western Region AAA Meeting 2014, 2015, 2016, 2018, 2019
- 2019 Research Symposium on Taxes, Transparency, and Social Responsibility
- AICPA CPA Exam Simulation Question Development Committee, 2007- 2012
- Construction Financial Management Association, Treasurer, 2001-2005

OTHER PROFESSIONAL EXPERIENCE

- Senior Manager – CBIZ/MHM, Denver, Colorado 2005-2008
- Manager – Virchow Krause & Company, Appleton, Wisconsin 2003-2005
- Controller – United Rotary Brush Corporation, Lenexa, Kansas 2001-2002
- Manager – CBIZ/MHM, Kansas City, Missouri 1995-2001
- Internal Audit Intern – Inspector General Office, Environmental Protection Agency 1994

PROFESSIONAL MEMBERSHIP

Current memberships

- American Institute of Certified Public Accountants
- American Accounting Association
- Licensed CPA in Colorado (inactive)