Gary A. McGill

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ADMINISTRATIVE EXPERIENCE

Director, Fisher School of Accounting (2006 to date)

As Director of the Fisher School, I coordinate all activities of the School, including strategic planning, budgeting, fundraising and alumni outreach, maintaining separate accounting AACSB accreditation, faculty hiring, assignments and reviews, accounting curriculum development and implementation, management of the BSAc, MAcc and accounting PhD degrees, supervision of five School administrative staff, interaction with all stakeholders, including the Fisher School Advisory Board, overseeing the International Accounting & Auditing Center, and managing the School's publication of the *Journal of Accounting Literature*. I directly report to the Dean of the Warrington College of Business.

The Fisher School has approximately 500 undergraduate students, 200 MAcc students, and 10 PhD students. The School has 20 full-time faculty members (14 tenure track), an annual budget of approximately $7.2 million, and an endowment of $38 million. The Fisher School undergraduate program ranks 6th among public universities (11th among public and private) and its MAcc program ranks 8th among all public universities (23rd among public and private). [Source: 2018 *U.S. News & World Report*]. *The Public Accounting Report* for 2018 ranks the undergraduate program 5th among publics and 8th overall, the MAcc program 4th among publics 7th overall, and the PhD 10th among publics and 13th overall.

Associate Dean, Warrington College of Business (2007 to date)

In addition to my responsibilities as Fisher School Director, as an Associate Dean in Warrington I am significantly involved in most strategic and operational decisions made in the Dean's office as part of the executive management team. I participate in reviews of all the College's academic units, engage with University administration, including the Provost's office, assist in AACSB and SACs accreditation maintenance, and interact with the College's stakeholders, including the Advisory Board. In addition, I have specific responsibility for managing the College's information technology and course production services, including approximately 30 full-time IT College staff. I also manage all aspects of space usage in the College (classrooms, faculty and staff offices, and common spaces contained in five College buildings and partial use of a sixth university building).

Graduate Coordinator, Accounting PhD Program (2002 to 2006)

I directed all aspects of the accounting concentration in the College PhD program. My responsibilities included recruiting new PhD students, mentoring current students, supervising comprehensive exams, annual reviews of students, developing and implementing the PhD curriculum, managing the budget related to accounting students, working with faculty to ensure appropriate representation on advisory committees, and serving on the College's PhD Committee.

ACADEMIC APPOINTMENTS

2012 to date	J. Roy Duggan Endowed Professorship University of Florida
2007 to date	Associate Dean, Warrington College of Business University of Florida
2007 to date	Professor of Accounting University of Florida

2006 to date	Director, Fisher School of Accounting University of Florida
2002 to 2006	Graduate Coordinator, Ph.D. Program (Accounting)
1999 to 2011	PricewaterhouseCoopers Endowed Professorship University of Florida
1994 to 1995	Price Waterhouse Visiting Tax Research Professor National Office, New York
1994 to 2007	Associate Professor of Accounting University of Florida (Tenure Granted 1994)
1986 to 1994	Assistant Professor of Accounting University of Florida
1983 to 1986	Part-time Instructor of Accounting Texas Tech University
1982 to 1983	Adjunct Instructor of Accounting University of Texas at Arlington
1980 to 1981	Graduate Teaching Assistant University of Texas at Arlington

EDUCATION

Ph.D. (Accounting), Texas Tech University, 1988
M.P.A. (Taxation), University of Texas at Arlington, 1984
B.B.A. (Accounting), University of Texas at Arlington, 1980

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Texas, 1983
Certified Internal Auditor, 2011

PROFESSIONAL EXPERIENCE

1994 to 1995	(Sabbatical) Price Waterhouse, National Office, New York
1981 to 1983	Ernst & Whinney, Dallas, Texas

SCHOLARLY HONORS AND AWARDS

Teaching

J. Michael Cook Award for Excellence in Teaching, 2003-2004 (selected by Fisher School faculty committee)
TIP (Teaching) Award Recipient, University of Florida, 1998-99 (selected by Warrington College of Business Administration faculty committee)
J. Michael Cook Award for Excellence in Teaching, 1997-1998 (selected by Fisher School faculty committee)
Undergraduate Teacher of the Year, Fisher School of Accounting, 1996-1997 (selected by vote of graduating students)
TIP (Teaching) Award Recipient, University of Florida, 1994-95 (selected by College of Business Administration faculty committee)
Undergraduate Teacher of the Year, Fisher School of Accounting, 1992-1993 (selected by vote of graduating students)
University of Florida Outstanding Undergraduate Teaching Award, 1990-1991 (selected by College of Business Administration faculty committee)
Outstanding Teacher recognition, Fisher School of Accounting, 1987 (selected by vote of students)

Research

The Journal of the American Taxation Association Outstanding Paper Award, 2012, [Awarded for "The Effects of Increased Book-Tax Difference Tax Return Disclosures On Firm Valuation And Behavior" (with M. Donohoe)]
American Taxation Association Outstanding Manuscript Award, 2005, [Awarded for Lost in Translation: Detecting Tax Shelter Activity in Financial Statements," *National Tax Journal*, September 2004 (with E. Outslay)]
PricewaterhouseCoopers Summer Faculty Fellow, 1998
Price Waterhouse Visiting Tax Research Professor, National Office, New York, 1994-95
Ernst & Young Faculty Research Fellow, Fisher School of Accounting, 1991
Best Faculty Paper Award, 1991 Midwest Regional AAA Meeting, Kansas City

Other

Ray M. Sommerfeld Outstanding Tax Educator Award, 2018, awarded by the American Taxation Association section of the American Accounting Association.
Federation of Schools of Accountancy/Joseph A. Silvoso Faculty Merit Award, 2015
Distinguished Alumni Faculty Award, Rawls College of Business at Texas Tech University, 2015 (inaugural recipient)
Needles Doctoral Fellowship, Texas Tech University, 1986
AAA Doctoral Consortium Fellow, 1985
Area of Accounting Doctoral Fellowship, Texas Tech University, 1983-1985
Beta Alpha Psi, Beta Gamma Sigma, Phi Kappa Phi

PROFESSIONAL SERVICE

Editorial Service

1994 to 2013	Associate Editor, *Journal of Accounting Literature*
1993 to 2012	Editorial Review Board, *Advances in Taxation*
1989 to 1992	Editorial Review Board, *The Journal of the American Taxation Association*
Various	*Ad Hoc* Reviewer: *The Accounting Review*, *National Tax Journal, The Journal of the American Taxation Association*, *Advances in Taxation*, *Journal of Accounting Literature*, *Journal of International Accounting, Auditing, and Taxation, Journal of Housing Research, Real Estate Economics, Behavioral Research in Accounting, Journal of Housing Economics*
2000, 2004	Referee for ATA/*Journal of the American Taxation Association* Research Conference
1992, 1997, 1998	Reviewer, AAA Annual Meeting, Accounting, Behavior and Organization Section and Taxation Section.
1994	Reviewer, Midyear Meeting, Accounting, Behavior and Organization Section, Albuquerque, New Mexico
1991, 1992	Reviewer, Southeast AAA Meeting, Atlanta, Georgia
1991	Reviewer, Decision Sciences Institute National Meeting, Miami, Florida

Committee Activity

National

2013 to 2014	Vice President – Finance, American Taxation Association
2012 to 2014	Chair, Finance Committee, American Taxation Association
2012 to 2013	Vice President Elect – Finance, American Taxation Association
2012 to 2015, 2018 to 2021	Member, Accounting Accreditation Committee, AACSB International
2011 to 2012	President, Federation of Schools of Accountancy
2010 to 2011	Vice President and President-elect, Federation of Schools of Accountancy
2008 to 2010	Secretary, Federation of Schools of Accountancy
2007 to 2008	Member, American Accounting Association, Notable Contributions to Accounting Literature Award Selection Committee
2007 to date	Member, Education Committee, Florida State Board of Public Accountancy
2007 to date	Accounting Chair or Member, AACSB Accreditation Peer Review Teams
2006 to 2013	Board Member, Federation of Schools of Accountancy
2001 to 2005	Trustee (elected board member), American Taxation Association

2003 to 2005	Treasurer, American Taxation Association
2002 to 2003	Director of Publications, American Taxation Association
2001 to 2002	Director of Publications-Elect, American Taxation Association
2004 to 2006	ATA Legal Research Committee, American Taxation Association
2001 to 2003	Member, Publications Committee, American Taxation Association
2000 to 2001	Member, ATA/*Journal of the American Taxation Association* Research Conference Organizing Committee
1999 to 2001	Chairperson, ATA/PwC Doctoral Dissertation Award Committee
1998 to 1999	Chairperson, ATA/AA Teaching Innovations Awards Committee
1997 to 1998	ATA/AA Teaching Innovations Awards Committee
1996 to 1997	ATA Research Methodologies Committee
1996 to 1997	AAA Curriculum Enhancement/Price Waterhouse Case Materials Task Force
1994 to 1997	Member, National Tax Association, Federal Taxation and Finance Committee
1993 to 1994	Chairperson, American Taxation Association Committee on International Tax Policy
1993 to 1994	Member, Research Committee of the International Accounting Section
1988 to 1996	American Taxation Association Committee on International Tax Policy
1991 to 1992	American Taxation Association/PW Doctoral Dissertation Award Committee

University

2015	Member, UF President's Goals Task Force
2014 to 2015	Member, CFO Search Committee
2012 to date	Member, International Center for Automated Information Research (ICAIR)
2000 to 2003	Member, UF Preservation of Historic Buildings and Sites Committee
1993 to 1997	Member, UF Standing Committee on Academic Computing, Council on Information Technologies and Services
1989 to 1991	Scientific Advisory Board, UF Center for Gerontological Studies

College

2016	Chair, Search Committee, Director Heavener School of Business
2016	Chair, Search Committee, Director of MBA Program
2012	Sustained Performance Plan Review Committee
2011 to 2012, 2016 to 2017	Strategic Planning Committee
2010 to 2011	Chair, Administrative Unit Reorganization Committee
2002 to 2004, 2011	Research Committee
2002 to 2006	Graduate Committee
2004 to 2006	Information Resources Committee
1989 to 2002	Teaching Committee, Chair, 1995-96, 1997-98, 2000-01
2000 to 2002	Teacher of the Year Award Committee
1999 to 2001	Master's Degree Advisory Committee
1999 to 2002, 2004 to 2006	Dean's Advisory Committee
1999	Teacher of the Year Award Committee
1995 to 1998	Strategic Planning Committee
1994 to 1995	Information Resources Committee
1987 to 1989, 1997 to 1999	UF Graduation Marshal

Fisher School of Accounting

2002 to 2006	Graduate Coordinator, PhD program (Accounting)
2005 to 2006	Director Search Committee
2003 to 2006	Faculty Recruiting Committee, Chair (2006)
2000 to 2001	Admissions Committee
2000 to 2006	Co-Faculty Advisor, Fisher School of Accounting Council (student organization)
2000	Summer Research Grants Policy Revision Committee
1999 to 2004	Facilities (New Building) Committee
1998 to 2005	Chair, Technology Committee

1999 to 2000	J. Michael Cook Teaching Award Selection Committee
1999	Co-Chair, Strategic Planning Committee, External Relations Task Force
1998 to 1999	Faculty Building Campaign Committee
1998 to 2003	Steering Committee Subcommittee on Alumni Relations
1998 to 2003	Steering Committee Subcommittee on New Building
1997 to 2001, 2004 to 2005	Research Workshop Coordinator
1997 to 1998	Chair, Internet Resources Task Force
1992 to 1997	Summer Grant Awards Selection Committee
1992	Search Committee--Directors of Center for Accounting Research and Professional Education
1991	Summer Research Grants Policy Revision Committee
1991 to 1992	Faculty Sponsor, UF Volunteer Income Tax Assistance (VITA) Program
1988 to 1989	Student Awards Committee
1987 to 1989, 1996 to 2000	Faculty Advisor, Florida Accounting Association (student organization)

COURSES TAUGHT

Graduate: Taxation of International Transactions, International Accounting and Taxation, Multi-state Taxation, Taxation of Corporate Transactions, Tax Problems of Transactions in Real Estate, Study of Federal Income Tax Law, Tax Policy Symposium, Ph.D. Seminar in Tax Research, Ph.D. Seminar in Accounting Research, Lecturer in Seminar in Gerontological Issues, Lecturer in E-Commerce Practicum, Post-Doctoral Bridge Program – Accounting Research – Accounting Module, DBA Program – Accounting Research

Undergraduate: Advanced Income Taxation, Introduction to Income Taxation, Principles of Accounting

Professional/Executive: Various national programs for international accounting and consulting firms (entry level through partner level), international taxation, corporate taxation, tax research, accounting for income taxes.

BUSINESS AND CIVIC ACTIVITIES

Planning Commissioner, City of Gainesville Plan Board, 1997 to 2001; chair 2000 to 2001
Board of Trustees, WUFT-Friends of Five, Public Television, Gainesville, Florida, 1991-1994
Historic Preservation Board--City of Gainesville, Florida, Member, 1988-1993, Vice-chair, 1989-1990, Chair, 1990-1992
Board of Directors, Historic Gainesville, Inc., 1988-1993, Treasurer, 1989-1992
Board of Directors, University of Texas at Arlington Accounting Alumni Association, 1980-1983

RESEARCH ACTIVITY

Research Grants:

2006	National Association of Homebuilders, *Report on the President's advisory panel on federal tax reform: The likely impact of proposed changes to the tax treatment of owner-occupied housing*, (with D. Ling), $25,000
1996	Deloitte & Touche/Fisher School of Accounting Partners-in-Research Grant, $30,000
1994/95	Price Waterhouse Visiting Tax Professor/Tax Research Fellowship, $71,352
1992	National Association of Realtors, Forecasting and Policy Analysis Division, $9,600, *Do Taxes Affect Household Mortgage Finance Decisions?* (with D. Ling)
1991	Fannie Mae's Office of Housing Policy Research, $22,400, *Home Owner Tax Preferences and Tax Equity: A Refined Model and Analysis* (with D. Ling)
1991	Ernst & Young Faculty Research Fellow
1990	Andrus Foundation, $49,462, *The Economic and Psychosocial Effects of Tax Discrimination Against the Elderly* (with Y. Brackbill)
1989	Division of Sponsored Research, UF, Award for Travel to Funding Agency
1989	Coopers and Lybrand Summer Research Fellowship
1988	Arthur Young Tax Research Grant, $27,800, *The Use of Tax Incentives to Encourage Exports: An Empirical Examination of the Impact of the DISC/FSC Provisions on the Level of U.S. Product Exports* (with A. Billings)
1986	AICPA Doctoral Dissertation Grant

Publications:

Journals

"Risky Business: The Prosopography of Tax Planning Structures," *National Tax Journal*, December 2014, 67(4), 851–874 (with M. Donohoe and E. Outslay).

"Back to the Drawing Board: The Structural and Accounting Consequences of a Switch To a Territorial Tax System," *National Tax Journal*, September 2013, 66(3): 713-744 (with M. Donohoe and E. Outslay).

"Through a Glass Darkly: What Can We Learn about a U.S. Multinational Corporation's International Operations from Its Financial Statement Disclosures?" *National Tax Journal*, December 2012, 65(4): 961-984 (with M. Donohoe and E. Outslay).

"The Effects of Increased Book-Tax Difference Tax Return Disclosures on Firm Valuation and Behavior," *The Journal of the American Taxation Association*, Volume 33, No. 2, Fall 2011 (with M. Donohoe). [Awarded the 2012 *Journal of the American Taxation Association* Outstanding Paper Award]

"Achievement Goals, Feedback, and Task Performance," *Human Performance*, Volume 23, Issue 2, April 2010, 131 – 154 (with A. Cianci and J. M. Schaubroeck).

"Acquiring International Tax Knowledge," *Advances in Taxation*, Volume 18, 143-169, 2008 (with J. Fecowycz, E. Larkins, and T. Porcano).

"The Variation of Homeowner Tax Preferences by Income, Age, and Leverage," *Real Estate Economics*, Vol. 35, No. 4, 2007. (with D. Ling).

"The GAAP in Tax Education: Integrating Tax and Financial Accounting in the Tax Curriculum," *The Tax Adviser*, February 2007, 118-121 (with E. Outslay).

"Lost in Translation: Detecting Tax Shelter Activity in Financial Statements," *National Tax Journal*, Vol. LVII, No. 3 (September), 2004, 739-756 (with E. Outslay). [Awarded the *American Tax Association Outstanding Manuscript Award, 2005*]

"The Effect of Export Tax Incentives on Export Volume: The DISC/FSC Evidence," *Advances in Taxation,* Vol. 15, 2003, 1-28 (with B.A. Billings and M. Mougoue).

"Taxing The Intangible: Overview of Global Approaches and a Review of Recent Policy Changes in the UK," *Australian Tax Forum: A Journal of Taxation Policy, Law and Reform*, Vol. 18, No. 4, 2003, 431-463 (with A. Lymer, D. Onyekwe, and M. Walpole).

"Case Study: The JCT's Enron Report Sheds Light on the Book vs. Tax Debate," *The Tax Adviser*, August 2003, 500-504 (with E. Outslay).

"Household Income, Termination Risk and Mortgage Pricing," *Journal of Real Estate Finance and Economics*, Vol 27, No. 1, 2003, 111:138 (with W. Archer and D. Ling).

"Did Enron Pay Taxes?: Using Accounting Information to Decipher Tax Status," *Tax Notes*, Vol 96, No. 8, 2002, 1125-1136 (with E. Outslay). [Working paper version was listed in "Top-10 Downloaded Papers" in the SSRN Financial Accounting and Tax Law & Policy journals in 2002.]

"Prepayment Risk and Lower Income Mortgage Borrowers," in *Low-Income Homeownership: Examining the Unexamined Goal*, Nicolas P. Retsinas and Eric S. Belsky, editors, Washington, D.C.: Brookings Institution Press, Co-published with the Joint Center for Housing Studies, Harvard University. 2002, 279-321 (with W. Archer and D. Ling).

"The Role of Decision Strategies in Understanding Professionals' Susceptibility to Judgment Biases," *Journal of Accounting Research*, Vol. 38, 419-435, Autumn 2000 (with A. Cuccia).

"Evidence on the Demand for Mortgage Debt by Owner-Occupants," *Journal of Urban Economics*, 44, 391-414, 1998 (with D. Ling).

"Demographic Versus Option-Driven Mortgage Terminations," *Journal of Housing Economics*, 6, 137-163, 1997 (with W. Archer and D. Ling).

"The Effect of Income and Collateral Constraints on Residential Mortgage Terminations," *Regional Science and Urban Economics*, Vol. 26, Issue 3-4, 1996, 235-261 (with W. Archer and D. Ling). [An earlier version appeared as *National Bureau of Economic Research, Inc., Working Paper No. 5180*, July 1995.]

"Compliance With Local Option Lodging Taxes: Theory and Measurement Strategies," *Journal of Travel & Tourism Marketing*, Vol. 3, Issue 4, 1994, 51-83 (with J. Crotts). [A special issue on "The Economic Psychology of Travel and Tourism"]

"The Preferential Income Tax Treatment of Owner-Occupied Housing: Who Really Benefits?" *Housing Policy Debate*, 1993, Vol. 4, Issue 1, 1993, pp. 1-24. (with J. Follain and D. Ling). [After the review process, this paper was made the subject of a special forum with published comments by D. Crowe (pp.25-32) and W. Grigsby and A. Hosier (pp. 33-42).]

"An Examination of Taxpayer Preference For Aggressive Tax Advice," *National Tax Journal*, Vol. 45, December 1992, 389-403. (with P. Hite). [Awarded "Best Paper" at the 1991 Midwest Regional AAA Meeting; this paper also was the subject of an article by Frederik Eliason published in the *New York Times* on April 10, 1993, which was subsequently reprinted in a special *New York Times* Anthology called *Themes of the Times: Taxation* (Fall 1993, p. 6), distributed by Prentice Hall]

"Measuring the Size and Distributional Effects of Home Owner Tax Preferences," *Journal of Housing Research*, Vol. 3, Issue 2, 1992, 273-303 (with D. Ling).

"The Effect of Base Changes in the Incremental Research and Experimentation Tax Credit," *Tax Notes*, Vol. 54, No. 9, March 2, 1992, 1155-1161 (with A. Billings).

"Visibility and Perceptions of Fairness: A 'Now You See It, Now You Don't' Tax Policy for the 1990s," *Tax Notes*, Vol. 54, No. 8, February 24, 1992, 1013-1016 (with C. Copp).

"Tax Aspects of Unitizations," *Oil & Gas Tax Quarterly*, Vol. 39, No. 3, March 1991, 411-427 (with M.Gately).

"Tax Sparing on U.S. Multinationals," *Tax Notes*, Vol. 48, No. 5, July 30, 1990, 615-618 (with B. A. Billings).

"Uniform Capitalization Rules and Inventory Planning," *Journal of Accountancy*, July 1990, 119-122 (with B. A. Billings).

"The Property Concept," *Oil & Gas Tax Quarterly*, Vol. 38, No. 4, June 1990, 647-660 (with M.S. Gately).

"A Note on Evaluating Stock Price Responses to Accounting Method Changes After the Alternative Minimum Tax," *Financial Management*, Spring, 1990, 7 (with B. A. Billings and M. Roberts).

"Safe-Haven Interest Rates and Interest-Free Periods for Loans Between Commonly Controlled Taxpayers," *The Journal of Corporate Taxation*, Autumn, 1989, 257-60 (with B. A. Billings).

"The Deemed Paid Foreign Tax Credit: Earnings and Profits Utilization and Translation Clarifications," *Taxes-The Tax Magazine*, January 1989, 48-59 (with B. A. Billings).

"Defining the Oil Property Unit: Separate Definitions With Overlapping Purposes," *Oil and Gas Taxes/Natural Resources*, April 28, 1988, 1511-1525 (with M.S. Gately).

"The Indirect Foreign Tax Credit After the Tax Reform Act of 1986," *The International Tax Journal*, Winter 1988, 5-24 (with J. L. Kramer).

"The Capital Gains Timing Decision: A Quantitative Analysis," *The Journal of the American Taxation Association*, 7, Spring 1986, 7-16 (with J.T. Sennetti).

Books and Book Chapters

U.S. Tax Aspects of Doing Business Abroad, 6th Edition, 2005 (AICPA: New York), 910 pp., with M. Moore and E. Outslay.

Contributing Author, *West Federal Taxation: Taxation of Business Entities,* Editors, Smith, Raabe, Maloney, and Willis (South-Western, Cincinnati, Ohio). 2004-2013 editions.

Contributing Author, *West Federal Taxation: Advanced Business Entity Taxation,* Editors, Raabe, Willis, Maloney, and Smith (South-Western, Cincinnati, Ohio). 2004-2008 editions.

Contributing Author, *West Federal Taxation: Corporations, Partnerships, Estates & Trusts,* Editors, Hoffman, Raabe, Smith, and Maloney (South-Western, Cincinnati, Ohio). 2000-2013 editions.

Contributing Author, *West Federal Taxation: Individual Income Taxes,* Editors, Hoffman, Smith, and Willis (South-Western, Cincinnati, Ohio). 2000-2013 editions.

Contributing Author, *West Federal Taxation: Comprehensive Volume,* Editors, Willis, Hoffman, Maloney, and Raabe (South-Western, Cincinnati, Ohio). 2000-2013 editions.

"International Taxation," Chapter in *International Accounting: Research Priorities for the 1990s*, Editors, C. Fulkerson and K. Bindon. International Accounting Section of the American Accounting Association, 1995 (with J. Kramer).

"Income Taxation in the United States," *The History of Accounting: An International Encyclopedia*, Editors, Michael Chatfield and Richard Vangermeersch (Garland Publishing, New York, New York, 1996), 318:322.

"Tax Reform Acts," *The History of Accounting: An International Encyclopedia*, Editors, Michael Chatfield and Richard Vangermeersch (Garland Publishing, New York, New York, 1996), 577:579.

"The Sixteenth Amendment," *The History of Accounting: An International Encyclopedia*, Editors, Michael Chatfield and Richard Vangermeersch (Garland Publishing, New York, New York, 1996), 534:535.

"The Property Concept," Chapter Two in *Natural Gas Accounting Handbook*, Editors, D.L. Crumbley and V.A. Nichols (Executive Enterprises Publications Co.: New York, 1991), 9-21 (with M.S. Gately).

Reviews

Review of "TaxStream: Tax Provision and Planning Software" in *The Journal of the American Taxation Association*, Fall, 2004, 71-73 (with E. Outslay).

Review of *U.S. Tax Aspects of Doing Business Abroad*, Fourth Edition, Michael L. Moore and Edmund Outslay, in *The Journal of the American Taxation Association*, Fall, 1997, 85-86.

Review of *The Ultimate Rip-off: A Taxing Tale*, I. W. Collett in *The Journal of the American Taxation Association*, Spring 1989, 105.

Refereed Published Proceedings

"Compliance with Local Option Lodging Taxes: The Case of Florida's Lodging Sector". *Proceedings of the International Travel and Tourism Research Association*. Annual Conference, Miami Beach, Florida, June 9-14, 1994. (with N. Shah and J.C. Crotts)

"Income Tax Fairness and Personal Control: The Importance of Personality Differences in Social Justice Perceptions," *Proceedings of the American Accounting Association (Southeast)*, 1989, pp. 325-329.

"CPAs' Perceptions of the Effectiveness of Tax Practice Sanctions," *Proceedings of the American Accounting Association (Southeast)*, 1988, pp. 353-357.

"Using an Electronic Grade Roster," *Proceedings of the American Accounting Association (Southwest)*, 1987, pp. 257-264. (with M.S. Gately)

Other

Report on the President's Advisory Panel on Federal Tax Reform: The Likely Impact of Proposed Changes to the Tax Treatment of Owner-occupied Housing (Research Report prepared for the National Association of Homebuilders, 2006), 41 pages. (with D. Ling)

"Statement of Edmund Outslay, Professor of Accounting and Information Systems, Eli Broad Graduate School of Management, Michigan State University, East Lansing, Michigan and Gary A. McGill, Professor of Accounting, Fisher School of Accounting, University of Florida, Gainesville, Florida, Before the *U.S. Senate Committee on Finance Hearing on "Enron: The Joint Committee on Taxation's Investigative Report*," Washington, D.C., February 13, 2003, *Tax Analysts Tax Document Service*, Doc 2003-4183 (12 pgs).

"Prepayment Risk and Lower Income Mortgage Borrowers," Working Paper No. LIHO-01.9, Low-Income Homeownership Working Paper Series, Joint Center for Housing Studies, Harvard University September 2001 (with W. Archer and D. Ling).

"The Effect of Income and Collateral Constraints on Residential Mortgage Terminations," *National Bureau of Economic Research, Inc., Working Paper No. 5180*, July 1995 (with W. Archer and D. Ling).

Do Taxes Affect Household Mortgage Finance Decisions? (Research Report prepared for National Association of Realtors, Forecasting and Policy Analysis Division, 1993), 40 pages. (with D. Ling)

"Attitudes of Small Businesses and Their Advisors Toward Compliance and IRS Services," in *Closing the Tax Gap: Alternatives to Enforcement* (Department of the Treasury, Internal Revenue Service, Office of the Assistant Commissioner, March 1992, Document 7302 (3-92)), 125-130. (with M. Roberts)

Home Owner Tax Preferences and Tax Equity: A Refined Model and Analysis (Research Report prepared for Fannie Mae's Office of Housing Policy Research, 1991), 42 pages. (with D. Ling)

Presentation Remarks, "Moral Appeal and Communications," in *How Do We Affect Taxpayer Behavior? The Case for Positive Incentives, Assistance or Enforcement* (Department of the Treasury, Internal Revenue Service, Office of the Assistant Commissioner, March 1991, Document 7302 (3-91)), 36-59.

The Use of Tax Incentives to Encourage Exports: An Empirical Examination of the Impact of the DISC/FSC Provisions on the Level of U.S. Product Exports (Research Report #87-51, Ernst & Young Foundation: Reston, VA, 1991), 40 pages. (with B.A. Billings)

Discussant's Remarks, "Environment: Decision Making," in *The Role of Tax Practitioners in the Tax System* (Department of the Treasury, Internal Revenue Service, Office of the Assistant Commissioner, March, 1988, Document 7302 (3-88)), 83-84.

Papers Presented at Conferences, Symposia, Invited Workshops and Other Professional Meetings:

Refereed Conferences

"The Effect of Tax Reform on Tax Liabilities of Owners and Renters," *Allied Social Science Associations Annual Meeting*, January 4, 2019, Atlanta, GA (with P. Hendershott and D. Ling).

"Risky Business: The Prosopography of Tax Planning Structures," *National Tax Association, 44th Annual Spring Symposium*, May 15 & 16, 2014, Washington, D.C. (with M. Donohoe and E. Outslay).

"A Brief History in Time of Tax Planning: The Rise and Fall and Rise (Again?) of Corporate Tax Aggressiveness," *Section of Taxation, American Bar Association Meeting*, Washington, D.C. May 9, 2014 (with M. Donohoe and E. Outslay).

"Back to the Drawing Board: The Structural and Accounting Consequences Of a Switch To a Territorial Tax System," *American Tax Policy Institute/James E. Baker III Institute For Public Policy Research Conference*, April 26, 2013, Washington D.C. (with M. Donohoe and E. Outslay).

"Through a Glass Darkly: What Can We Learn about a U.S. Multinational Corporation's International Operations from Its Financial Statement Disclosures?" *National Tax Association, 42nd Annual Spring Symposium*, May 17 & 18, 2012, Washington D.C. (with M. Donohoe and E. Outslay).

"The Ex Ante And Ex Post Effects Of Increased Book-Tax Difference Disclosures On Firm Valuation And Behavior," (with M. Donohoe). *Mid-year American Taxation Association Meeting,* Denver, CO, February 19-20, 2010.

"Homeowner Tax Preferences and the Alternative Minimum Tax: The Inequities of a Parallel Tax System," (with D. Ling and B. Ambrose). *American Real Estate and Urban Economics Association Midyear Meeting*, Washington, D.C., May 27-28, 2008.

"The Variation of Homeowner Tax Preferences by Income, Age, and Leverage," (with D. Ling). *American Real Estate and Urban Economics Association Midyear Meeting*, Washington, D.C., May 29-30, 2007.

"The Equity and Revenue Effects of Proposed Changes in Homeowner Tax Preferences," *Current Issues in Real Estate Economics and Finance: A Conference in Honor of the Scholarly Contributions of Patric H. Hendershott*, The Ohio State University, July 11, 2006 (with D. Ling).

"Lost in Translation: Detecting Tax Shelter Activity in Financial Statements," *National Tax Association, 34th Annual Spring Symposium*, May 20 & 21, 2004, Washington D.C. (with E. Outslay).

"Patterns of Change in Home Mortgage Prepayment Behavior Since 1995," *Annual Meetings of the American Real Estate and Urban Economics Association*, January 2003 (with W. Archer and D. Ling).

"Prepayment Risk and Lower Income Mortgage Borrowers," *Annual Meetings of the American Real Estate and Urban Economics Association*, New Orleans, January 5, 2001. (with W. Archer and D. Ling)

"Prepayment Risk and Lower Income Mortgage Borrowers," *Symposium on Low-Income Homeownership as an Asset-Building Strategy*, Harvard University, November 14-15, 2000. (with W. Archer and D. Ling)

"Prepayment Risk and Low-Income Borrowers" *Housing In The 21st Century: Fragmentation And Reorientation*, sponsored by the American Real Estate and Urban Economics Association and European Network for Housing Research, June 26-30, 2000, Gävle, Sweden. (with W. Archer and D. Ling)

"The Effects of Decision Processing Strategies and Task Characteristics on Professionals Susceptibility to Judgment Biases," *Behavioral Decision Research in Management Meetings*, Miami, FL, June 19-21, 1998 (with A. Cuccia)

"Evidence on the Demand for Mortgage Debt by Owner-Occupants," (with D. Ling). *American Real Estate and Urban Economics Association Midyear Meeting*, Washington, D.C., May 27/28, 1997.

"Household Level Determinants of Home Mortgage Terminations," (with W. Archer and D. Ling). *Annual Meetings, Allied Social Sciences Association,* San Francisco, CA, January, 1996.

"The Effect of Income and Collateral Constraints on Residential Mortgage Terminations" (with W. Archer and D. Ling). National Bureau of Economic Research's Housing Market Dynamics Conference, October 20-22, 1994, Kiawah Island, SC.

"The Effect of Income and Collateral Constraints on Residential Mortgage Terminations" (with W. Archer and D. Ling). National Bureau of Economic Research's Summer Institute Housing Workshop, Cambridge, MA, August, 1994.

"The Effect of Income and Collateral Constraints on Residential Mortgage Terminations" (with W. Archer and D. Ling). *American Real Estate and Urban Economics Association Midyear Meeting*, Washington, D.C., May 31-June 1, 1994.

"Of Bandits and Bounty Hunters: Informant Mechanisms and Taxpayer Compliance," *Southeast American Accounting Association Meeting*, Atlanta, Georgia, April, 1993.

"An Examination of Taxpayer Preferences for Aggressive Tax Advice," *Annual American Accounting Association Meeting*, Nashville, Tennessee, August, 1991.

"Home Owner Tax Preferences and Tax Equity: A Refined Model and Analysis," *American Real Estate and Urban Economics Association Midyear Meeting*, Washington, D.C., May 28-29, 1991.

"An Examination of Taxpayer Preferences for Aggressive Tax Advice," *Law and Society Association and Research Committee on the Sociology of Law of the International Sociological Association: Joint Meetings*, Amsterdam, The Netherlands, June 26-29, 1991.

An Examination of Taxpayer Preferences for Aggressive Tax Advice," *Midwest American Accounting Association Meeting*, Kansas City, April, 1991.

"Income Tax Fairness and Personal Control: The Importance of Personality Differences in Social Justice Perceptions," *Southeast American Accounting Association Meeting*, Arlington, Virginia, April, 1989.

"The Use of Tax Incentives to Encourage Exports: An Empirical Examination of the Impact of the DISC/FSC Provisions on the Level of U.S. Product Exports," *Southeast American Accounting Association Meeting*, Knoxville, Tennessee, April, 1988.

"CPAs' Perceptions of the Effectiveness of Tax Practice Sanctions," *Southeast American Accounting Association Meeting*, Knoxville, Tennessee, April, 1988.

"The Deemed Paid Foreign Tax Credit: New Rules Address Old Problems," *Southeast American Accounting Association Meeting*, Atlanta, Georgia, April, 1987.

Other Presentations

Alumni Development and Fundraising (Panelist), *American Accounting Association Annual Meeting,* Washington, D.C., August 5, 2018.

Master Teacher/Master Researcher (Panelist), *Mid-year American Taxation Association Meeting*, New Orleans, LA, February 16-17, 2018.

Jeopardy: International Tax Edition (Panelist), *Mid-year American Taxation Association Meeting*, New Orleans, LA, February 16-17, 2018.

Tax Reform: Update on International Tax, *ATA Teaching and Curriculum Conference*, New Orleans, LA, February 15, 2018.

Faculty Evaluation (Panelist), *Accounting Program Leaders Group Meetings*, San Antonio, TX, February 9-10, 2018.

Teaching: Calling or Curse? Teaching Graduate Tax Courses and Leveraging Teaching and Research, KPMG/ATA Tax Doctoral Consortium, San Antonio, TX, February 20, 2014 (with Ed Outslay)

Opening Pandora's Box: Schedule UTP and Accounting for Uncertain Tax Positions, Invited Presentation to Internal Revenue Service, LB&I Division, Washington, DC, April 26, 2011. (with Ed Outslay)

Keynote Speaker, "My So-Called Life as a Tax Professor," *PhD Tax Consortium, Mid-year American Taxation Association Meeting*, Washington, D.C., March 3-5, 2011.

Panel Discussant, "Outsourcing and the Accounting Profession," *Accounting Program Leaders Group Meetings*, Savannah, GA, February 13-15, 2011.

"Integrating FAS 109 into the Tax Curriculum," *Mid-year American Taxation Association Meeting,* San Antonio, TX, February 23-24, 2007.

"International Taxation: Research and Teaching," *Midwest American Accounting Association Meeting*, Kansas City, MO, March 26, 2004.

"The Feng Shui of Effective Tax Rates: Balance and (Dis)harmony in Financial Statements," Invited Seminar, U.S. Treasury's Office of Tax Policy/Office of Tax Analysis, Washington D.C., March 7, 2003.

"Corporate Tax Shelter Regulations," *Florida Institute of CPAs/University of Florida Accounting Conference*, November 9, 2000.

“Teaching and Research in International Taxation,” *Mid-year American Taxation Association Meeting,* San Francisco, CA, February 19-20, 1999.

“Federal Tax Benefits for Small Exporters,” *Florida Institute of CPAs/University of Florida Accounting Conference*, November 13, 1998.

"The Effects of Decision Processing Strategies and Task Characteristics on Professionals Susceptibility to Judgement Biases," Accounting Research Seminar, Université du Québec à Montréal, April 17, 1998.

“Attracting Students to Midsize CPA Firms,” *Associated Accounting Firms International Annual Meeting*, Hilton Head, S.C., June 24, 1996.

"Teaching International Taxation," *Mid-year American Taxation Association Meeting*, San Antonio, Texas, February, 1995.

"The Preferential Income Tax Treatment of Owner-Occupied Housing: Who Really Benefits?" *Fannie Mae Research Roundtable Series: Homeowner Tax Preferences*, Washington, D.C., September 14, 1993.

"The Preferential Income Tax Treatment of Owner-Occupied Housing: Who Really Benefits?" *Florida State University Accounting Workshop*, January 29, 1993.

"The Preferential Income Tax Treatment of Owner-Occupied Housing: Who Really Benefits?" *University of Georgia, Tull School of Accounting Workshop*, December 4, 1992.

"Tax Practitioners, Tax Compliance, and The IRS: A Kinder, Gentler Approach?" *Florida Institute of CPAs/University of Florida Accounting Conference*, October 23, 1992.

"Attitudes of Small Businesses Toward Compliance and IRS Services," *Internal Revenue Service Research Conference: Closing the Tax Gap: Alternatives to Enforcement*, Washington, D.C., November, 1991.

"Measuring the Incidence of Poverty Among the Elderly: The Effects of Age-discrimination in 'Poverty Threshold'," *Psychology Department Research Workshop, University of Florida*, November 22, 1991.

"An Examination of Taxpayer Preference for Aggressive Tax Advice," *Southeast Doctoral Consortium*, Birmingham, Alabama, April 25, 1991.

"Marginal Tax Rates and the Working Elderly," *Workshop for the Center for Gerontological Studies,* University of Florida, April 16, 1991.

"Alternative Funding Sources for Tax Research," *Mid-year American Taxation Association Meeting*, Albuquerque, New Mexico, February 8, 1991.

"Moral Appeal and Neutralization Strategies: Effects On Social Control of Taxpayer Noncompliance," *Internal Revenue Service Research Conference: How Do We Affect Taxpayer Behavior? The Case for Positive Incentives, Assistance, or Enforcement*, Washington, D.C., November, 1990.

"Financial Issues and the Elderly," *Geriatric Group Workshop--Veteran's Administration Medical Center*, Gainesville, Florida, November, 1990.

"Moral Appeal and Neutralization Strategies: Effects On Social Control of Taxpayer Noncompliance," *Accounting Workshop, Texas Tech University*, September, 1990.

Invited Participant at the Stanford University Summer Tax Conference taught by Mark Wolfson, Myron Scholes, and Pete Wilson, July 1990.

"Intergenerational Equity and Tax Policy," *Workshop for the Center for Gerontological Studies and Psychology Department*, University of Florida, April, 1990.

"Post Graduate Tax Education," *Mid-year American Taxation Association Meeting*, Atlanta, Georgia, February, 1990.

"An Examination of Taxpayer Preferences for Aggressive Tax Advice," *Florida International University*, December, 1989.

Panel Discussant, "Environment: Decision Making," *Internal Revenue Service Research Conference on The Role of Tax Practitioners in the Tax System*, Washington, D.C., November, 1987.

Dissertation/Thesis Committees:

PhD Dissertation

Tian (Terri) Xu, Co-Chair (Accounting), in progress
William Ciconte (Accounting), awarded 2015
Sukyoon Joon (Accounting), awarded 2012
Michael Donohoe, Chair (Accounting), awarded 2011, Awarded the *ATA/PwC Outstanding Tax Dissertation Award*
Stephen Brown (Accounting), awarded 2012
Carlos Jimenez, Chair (Accounting), awarded 2008
Liang Fu (Accounting), awarded 2009
Jason McGregor (Accounting), awarded 2007
Christopher Coogan (Higher Education Administration), in progress
Adamos Vlittis (Accounting), awarded 2005
Mark Cecchini (Decision & Information Sciences), awarded 2005; Awarded AI/ET Section *Outstanding Dissertation Award*
Wouter Van Houche (Marketing), awarded 2005
Wei Li, Co-Chair (Economics), awarded 2004
Marcus da Cunha (Marketing), awarded 2003
Ray Burgman (Economics), awarded 2002
Suzanne Landry, Chair (Accounting), awarded 1998
Richard Hatfield, Chair (Accounting), awarded 1998
Louise Single (Accounting), awarded 1995
Antonello Callimaci (Accounting), awarded 1997
Ron Worsham (Accounting), awarded 1994 [Received Ernst & Young Doctoral Dissertation Grant]
Cindy Copp (Accounting), awarded 1991 [Received AICPA Doctoral Dissertation Grant]
Andrew Cuccia (Accounting), awarded 1990 [Received AICPA Doctoral Dissertation Grant]
Yong S. Choe (Accounting), awarded 1990

DBA Dissertation

John Cooper, Chair, in progress
John Eckroth, Chair, in progress
Randall Markley, Chair, in progress
Erica Anne Bauman, Chair, in progress
Anan Sturgis, awarded 2018
Susan Henderson, Co-Chair, awarded 2018

Master's Thesis

Neha Shah, University of Florida, College of Health and Human Performance, Department of Recreation, Parks and Tourism, awarded 1993 [Winner of "Excellence in Travel Research" Award sponsored by the Travel and Tourism Research Association]