

## VITA

### **John D. Phillips**

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### **Education**

1993 to 1999	Ph.D. in Business, University of Iowa
1980 to 1981	Masters in Professional Accounting, emphasis in taxation, University of Texas at Austin
1976 to 1980	Bachelors in Business Administration degree in accounting, University of Texas at Austin

### **Employment**

August 2005 to present	<u>UNIVERSITY OF CONNECTICUT</u> , Storrs, Connecticut Associate Professor: Currently teaching: Accounting for Income Taxes (Masters), Introduction to Accounting Research (PhD) and Empirical Tax Research (PhD)
August 1999 to August 2005	<u>UNIVERSITY OF CONNECTICUT</u> , Storrs, Connecticut Assistant Professor. Courses taught: Federal Income Taxes (Undergraduate), Advanced Corporate Taxation (Masters), and Introduction to Accounting Research (PhD)
January 1999 to August 1999	<u>UNIVERSITY OF CONNECTICUT</u> , Storrs, Connecticut Assistant Professor-In Residence. Courses taught: Federal Income Taxes and Taxation of Business Entities
August 1993 to December 1998	<u>UNIVERSITY OF IOWA</u> , Iowa City, Iowa Teaching Assistant. Courses taught: Introduction to Financial Accounting, Taxes and Business Decisions, Taxes and Business Strategy
January 1982 to July 1993	<u>ARTHUR ANDERSEN &amp; CO.</u> , San Antonio/Austin, Texas Entered as a staff accountant in the tax division, promoted to senior accountant in 1984, and promoted to manager in 1987

### **Publications**

“The Influence of a Firm’s Business Strategy on Its Tax Aggressiveness” with Danielle Higgins and Thomas Omer, 2015. Contemporary Accounting Research, Vol. 32 No. 2 (Summer 2015) pp. 674–702

“What Do Measures of Tax Aggressiveness Measure?” with Amy Dunbar, Danielle Higgins, John Phillips and George Plesko. 2011. Proceedings of the One-Hundred and Third Annual Conference on Taxation (Columbus: National Tax Association – Tax Institute of America).

“The Effects of Financial Accounting on Host Country Income” with Amy Dunbar and Joan Rood. 2011. Tax Management International Forum.

“Earnings Management Strategies and the Trade-Off between Tax Benefits and Detection Risk: To Conform or Not to Conform?” with Brad Badertscher, Mort Pincus and Sonja Olhofs-Rego. 2009. The Accounting Review, 84 (January): 63-97.

“FIN 48 Adoption Disclosures” with Amy Dunbar and Linda Kolbasovsky. 2007. Financial Reporting Watch (October 24).

“The Impact of the Bonus Depreciation Rules on the Ability of Deferred Tax Expense and Accrual-Based Measures to Detect Earnings Management Activities” with Amy Dunbar and Sonja Olhofs-Rego. 2005 Proceedings of the Ninety-Seventh Annual Conference of the National Tax Association.

“Decomposing Changes in Deferred Tax Assets and Liabilities to Isolate Earnings Management Activities” with Mort Pincus, Sonja Olhofs-Rego and Huishan Wan. 2004. Journal of the American Taxation Association 26 Supplement): 43-66.

“Corporate Tax Planning Effectiveness: The Role of Compensation-Based Incentives.” 2003. The Accounting Review, 78 (July): 847-874.

“Earnings Management: New Evidence Based on Deferred Tax Expense” with Mort Pincus and Sonja Olhofs-Rego. 2003. The Accounting Review, 78 (April): 491-521.

Discussion of “The Effect of the Expected Holding Period on the Market Reaction to a Decline in the Capital Gains Tax Rate.” 2002. Journal of the American Taxation Association 24 (Supplement): 65-69.

“The Outsourcing of Corporate Tax Function Activities” with Amy Dunbar. 2001. Journal of the American Taxation Association 23 (Fall): 35-49.

“Contingent Fees and Tax Compliance” with Richard Sansing. 1998. The Accounting Review 73 (January): 1-18.

“The Effect of Tax Policy on Charitable Contributions: The Case of the Nonitemizers” with Amy Dunbar. 1997. Journal of the American Taxation Association 19 (Supplement): 1-20.

### **Working Papers & Work-in-Process**

Did FIN 48 Improve Comparability in the Financial Reporting of Income Taxes? with Amy Dunbar and Valerie Tellez

The Economic Effects of Mandatory Disclosure: Did FIN 48 Have Real Consequences?” with Amy Dunbar and George Plesko.

“The Information Content of Section 83(b) Elections,” with Mary Ellen Carter

### **Invited Presentations**

Did FIN 48 Improve Comparability in the Financial Reporting of Income Taxes? American Accounting Association, Annual Meeting, Atlanta, Georgia August 2014.

Tax Avoidance and Aggressiveness: What Have We Learned and Where Are We Headed? 2014 Mid-Atlantic AAA Regional Meeting, Philadelphia, PA, April 2014.

Did FIN 48 Improve Comparability in the Financial Reporting of Income Taxes? Texas Tech University, March 2014

"Tax Avoidance versus Aggressiveness: The Influence of a Firm's Business Strategy," Pennsylvania State University, November 2012.

"Tax Avoidance versus Aggressiveness: The Influence of a Firm's Business Strategy," VirginiaTech, October 2011.

"Tax Avoidance versus Aggressiveness: The Influence of a Firm's Business Strategy, Northeastern University, March 2011.

"Tax Avoidance versus Aggressiveness: The Influence of a Firm's Business Strategy," *Journal of the American Taxation Conference*, March 2012,

"Downward Earnings Management and the Probability of Restatement," University of Miami, January 2010.

"The Effect of FIN 48 on Tax Reporting Behavior," George Mason University, October 2009.

"The Effect of FIN 48 on Tax Reporting Behavior," University of Illinois Tax Symposium XI, Chicago, Illinois, October 2009.

"Downward Earnings Management: Evidence on Tax and Non-tax Motivations," American Accounting Association, Annual Meeting, New York, New York, August 2009.

"Downward Earnings Management: Evidence on Tax and Non-tax Motivations," University of Oklahoma, March 2009.

"The Tax Transformation to IFRS, " Panel Discussion," University of Illinois Tax Symposium X, Chicago, Illinois, September 2008.

Discussion of "Changes in Tax Reserves in Anticipation of FIN 48," American Taxation Association, Midyear Meeting, Memphis, Tennessee, February, 2008.

"Decomposing Changes in Deferred Tax Assets and Liabilities to Isolate Earnings Management Activities," University of Connecticut Department of Economics, March 2004.

"Decomposing Changes in Deferred Tax Assets and Liabilities to Isolate Earnings Management Activities," 2004 The Journal of the American Taxation Association Conference, Denver, Colorado, February.

Discussion of "The Persistence, Forecasting Ability, and Valuation Implications of the Tax Change Component of Earnings," Seventh University of Illinois Tax Symposium, Urbana-Champaign, Illinois, September 2003.

"Earnings Management: New Evidence Based on Deferred Tax Expense," Boston Area Research Colloquium, October 2002.

"Earnings Management: New Evidence Based on Deferred Tax Expense," American Accounting Association, Annual Meeting, San Antonio, Texas, August 2002.

Discussion of "The Effect of the Expected Holding Period on the Market Reaction to a Decline in the Capital Gains Tax Rate," 2002 The Journal of the American Taxation Association Conference, New Orleans, Louisiana, February.

"Earnings Management: New Evidence Based on Deferred Tax Expense," Sixth University of Illinois Tax Symposium, Urbana-Champaign, Illinois, November 2001.

"Earnings Management: New Evidence Based on Deferred Tax Expense," Columbia University, October 2001.

"The Outsourcing of Corporate Tax Function Activities," American Accounting Association, Annual Meeting, Atlanta, Georgia, August 2001.

"Earnings Management: New Evidence Based on Deferred Tax Expense," Michigan State University, March 2001.

"The Outsourcing of Corporate Tax Function Activities," University of Iowa, July, 2000.

"Corporate Tax Planning Effectiveness: The Role of Incentives," American Accounting Association, Northeast Regional Meeting, Boston, Massachusetts, April 2000.

"Corporate Tax Planning Effectiveness: The Role of Incentives," American Taxation Association Mid-Year Meeting, New Faculty Research, Orlando, Florida, February 2000.

"Corporate Tax Planning Effectiveness: The Role of Incentives," Fifth University of Illinois Tax Symposium, Urbana-Champaign, Illinois, October 1999.

"Corporate Tax Planning Effectiveness: The Role of Incentives," Research Colloquium, University of Texas at Austin, August 1999.

"Contingent Fees and Tax Compliance." American Accounting Association Annual Meeting, Dallas, Texas, August 1997.

"The Effect of Tax Policy on Charitable Contributions: The Case of the Nonitemizers." The Journal of the American Taxation Association 1997 Tax Policy Conference, San Diego, California, February.

### **Special Achievements and Scholarships**

August 2015	Ray Sommerfeld Outstanding Tax Educator of the Year Award
August 2010	American Taxation Association/Deloitte Innovation in Teaching Award
April 2008	Recipient of the University of Connecticut School of Business Graduate Teaching Award
April 2008	MSA Program Professor of the Year, University of Connecticut Department of Accounting
April 2005	Recipient of the University of Connecticut School of Business Undergraduate Teaching Award
April 2001	Professor of the Year, University of Connecticut Department of Accounting
August 2000	American Taxation Association/PricewaterhouseCoopers Outstanding Dissertation Award
April 1996	Recipient of a 1996 Deloitte & Touche Doctoral Fellowship Award
April 1996	Recipient of a 1995-1996 University of Iowa Outstanding Teaching Assistant Award
April 1996	Recipient of the 1996 Department of Accounting Byron R. Ross Award for Teaching Excellence

### **Professional Organizations**

American Accounting Association  
American Taxation Association  
American Institute of Certified Public Accountants  
Licensed CPA in Texas

### **Service Activities**

#### Department of Accounting

- Promotion, Tenure and Review Committee Chair, 2006/2007, 2009/2010 and 2012/2013
- Dissertation Committee Chair
  - Linda Kolbasovsky-- 2010
  - Tim Bell - 2012
  - Danielle Higgins – 2013
  - Norman Massel – 2013
  - Valerie Tellez – 2015 (in progress)
- Dissertation Committee Member
  - Haihong He – Completed degree July, 2004
  - Kate Odabashian – Completed degree July, 2005
  - Stanley Veliotis – Completed degree August, 2007
  - Ling Lei – Completed degree, April 2009
  - Elizabeth Kohl –Completed degree, February 2015
  - Linda Kolbasovsky – April, 2009
  - Danielle Higgins – August, 2011
  - Valerie Tellez – October, 2013
- Accounting Department Faculty Search Committee, 2004/2005 (member) , 2005/2006 (chair) , 2010/2011 (member), 2011/2012 (member), 2012/2013 (member), 2013/2014(member), 2014-2015(member)
- Accounting Department PhD Committee Chair, 2007-present
- Accounting Department PhD Committee Member, 2001- 2007
- Master of Science in Accounting – Tax Track curriculum presentation to the Department of Accounting Advisory Council May 2000
- Current Faculty Research presentation to the Department of Accounting Advisory Council, May 2001

#### School of Business

- Faculty member of Delta Sigma Pi
- Beta Gamma Sigma committee member, 2004/2005 and 2005/2006
- Excellence in Teaching and Research committee,, 2006/2007
- Ph.D. Program Committee (member), 2007 - present

#### University

- Member of three-tax-faculty group that trains and supervises accounting students for UConn's Volunteer Income Tax Assistance program, 2000-2011

#### Across Universities

- Editor, *Journal of the American Taxation Association*, 2011 - 2014
- Trustee - American Taxation Association (ATA), 2005 - 2007
- Committee Chair
  - ATA Research Resources and Methodologies Committee, 2004/2005
  - ATA Publications Committee, 2006/2007
  - KPMG/ATA Tax Doctoral Consortium Committee, 2007/2008
  - ATA/PwC Outstanding Dissertation Committee, 2009/2010
  - JATA Conference Committee Chair, 2011-2014
- Committee Member
  - ATA Research Resources and Methodologies Committee, 2000/2001
  - ATA/PricewaterhouseCoopers Doctoral Dissertation Award Committee, 2001/2002
  - ATA Strategic Planning Task Force, 2001/2002
  - ATA MidYear Meeting Planning Committee, 2002/2003, 2005/2006, and 2006/2007
  - ATA Nominations Committee, 2003/2004
  - ATA Publications Committee (Vice-Chair), 2005/2006

- KPMG/ATA Tax Doctoral Consortium Committee (logistics), 2004/2005 and 2005/2006
  - JATA Conference Committee , 2010
- Editorial Board Member
  - *Journal of the American Taxation Association*, 2002-2005
  - *The Accounting Review*, 2008-2011
- Ad Hoc Reviewer
  - *The Accounting Review*
  - *Journal of the American Taxation Association*
  - *Journal of Accounting and Public Policy*
  - *Accounting Horizons*
  - *Contemporary Accounting Research*
  - *Managerial and Decision Economics*
  - *Advances in Taxation*