

Steven Utke

Address

School of Business
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ACADEMIC EXPERIENCE

University of Connecticut

Assistant Professor

Storrs, CT

August 2015-Present

EDUCATION

University of Georgia, PhD, Business Administration

May 2015

Villanova University, Master of Taxation

August 2011

Bucknell University, BSBA, Accounting

May 2005

RESEARCH

Publications

1. “Common institutional ownership and earnings management” with Santhosh Ramalingegowda and Yong Yu, 2020. *Contemporary Accounting Research*, forthcoming.
2. “Why pay our fair share? How perceived influence over laws affects tax evasion” with Paul Mason and Brian Williams, 2020. *The Journal of the American Taxation Association* 42 (1): 133-156.
 - **Invited presentations:** 2018 ATA Midyear Meeting
3. “Audit quality and specialist tenure” with Jennifer J. Gaver, 2019. *The Accounting Review* 94 (3): 113-147.
 - **Invited presentations:** 2014 Auditing Midyear Meeting, 2014 AAA Southeast Region Meeting, 2014 AAA Annual Meeting
 - **Workshop presentations:** University of Connecticut (2015)
4. “The effect of shareholder-level taxes on organizational form and stock ownership: Evidence from equity carve-outs of master limited partnerships” 2019. *The Accounting Review* 94 (1): 327-351.
 - **Dissertation Committee:** Benjamin Ayers (Chair), Stuart Gillan, Santhosh Ramalingegowda, Casey Schwab, Bridget Stomberg
 - **Invited presentations:** 2015 NTA Spring Symposium
 - **Job market presentations (2015):** Boston College, University of Connecticut, Indiana University, University of Kansas, University of Notre Dame, Pennsylvania State University

RESEARCH (Continued)

Publications (Continued)

5. “Tax policy and organizational form: Assessing the effects of the Tax Cuts and Jobs Act of 2017” with Erin Henry and George A. Plesko, 2018. *National Tax Journal* 71 (4): 635-660.
 - **Invited presentations:** 2018 NTA Spring Symposium*
6. “Miscodings in Compustat’s auditor variable: Issues, identification, and correction” 2018. *Advances in Accounting* 43: 56-59.
7. “Does shareholder voting matter? Evidence from the takeover market” with Paul Mason, Usha Rodrigues, and Mike Stegemoller, 2018. *Wake Forest Law Review* 53 (1): 157-209.
 - **Invited presentations:** 2017 MFA Annual Meeting
8. “Noncompliance with mandatory disclosure requirements: The magnitude and determinants of undisclosed permanently reinvested earnings” with Benjamin C. Ayers and Casey M. Schwab, 2015. *The Accounting Review* 90 (1): 59-93.
 - **Invited presentations:** 2013 Illinois Tax Doctoral Consortium

Working Papers

1. “Do debt investors adjust financial statement ratios when financial statements fail to reflect economic substance? Evidence from cash flow hedges” with John L. Campbell, Jenna D’Adduzio, and Jimmy Downes, 2020. Under third round review at *Contemporary Accounting Research*
 - **Invited presentations:** 2017 AAA Southeast Region Meeting*, 2017 Fordham Global PhD Colloquium*, 2017 Temple/Calgary Conference on the Convergence of Financial and Managerial Accounting Research, 2017 Southeast Summer Accounting Research Conference (SESARC)*, 2017 AAA Annual Meeting*, 2018 FARS Midyear Meeting*, 2019 *Contemporary Accounting Research* Conference*
2. “Structural equation modeling in archival capital markets research: An empirical application to disclosure and cost of capital” with Lisa A. Hinson, 2019. Revising for second round review at *Journal of Financial Reporting*
 - **Invited presentations:** 2015 FARS Midyear Meeting*, 2016 Modern Modeling Methods Conference
3. “Investor taxes and option prices” with Paul Mason, 2020. Under second round review at *The Journal of the American Taxation Association*
 - **Invited presentations:** 2018 NTA Annual Conference on Taxation*, 2019 ATA Midyear Meeting*
4. “Market and firm reaction to targeted tax benefits: Evidence from the Tax Reform Act of 1986” with Jennifer Luchs-Nuñez and George A. Plesko, 2020. Under second round review at *The Journal of the American Taxation Association*
 - **Invited presentations:** 2018 AAA Northeast Region Meeting*

* Presentation by co-author

RESEARCH (Continued)

Working Papers (Continued)

5. “Financial reporting choices of private funds and their implications for capital formation” with Jennifer J. Gaver and Paul Mason, 2020.
 - **Invited presentations:** 2018 Auditing Midyear Meeting*, 2018 Temple Accounting Conference
 - **Workshop presentations:** University of Massachusetts – Amherst (2018), University of Florida (2018), University of Wisconsin – Madison (2018)
 - **Other coverage:** Columbia Law School’s Blue Sky Blog, January 17, 2018
6. “The book and tax effects of tax-deductible goodwill impairments” with Sarah Khalil and Miles A. Romney, 2020.
 - **Invited presentations:** 2016 Temple Accounting Conference, 2016 AAA Northeast Region Meeting*, 2016 NTA Annual Conference on Taxation, 2017 AAA FARS Midyear Meeting, 2017 ATA Midyear Meeting, 2017 BYU Accounting Research Symposium*, 9th EIASM Conference on Current Research in Taxation (2019)*
 - **Workshop presentations:** Baylor University (2017), University of Arkansas (2020)
7. “Attention to dividends, inattention to earnings?” with Charles G. Ham and Zachary R. Kaplan, 2020. Revising for second round review at *Review of Accounting Studies*
 - **Invited presentations:** 2019 AAA Midwest Region Meeting*, 2019 Nick Dopuch Accounting Research Conference*, 2020 AAA Annual Meeting*
8. “Whose taxes matter for dividend payout policy? Insiders versus institutional owners” with Trent Krupa, 2020.
 - **Invited presentations:** 2019 ATA Midyear Meeting*, 2019 NTA Annual Meeting*, 2019 Conference on Financial Economics and Accounting (CFEA)
9. “Does financial reporting for income tax expense affect the timeliness of goodwill impairments?” with Zachary J. King, Dan Lynch, and Bridget Stomberg, 2020. Under review at *Contemporary Accounting Research*
 - **Invited presentations:** 2019 University of North Texas Accounting Research Conference*, 2019 Temple/Calgary Conference on the Convergence of Financial and Managerial Accounting Research, 2019 Midwest Accounting Research Conference (MARC)*, 2019 AAA Annual Meeting*, 2019 AAA Midwest Region Meeting*
 - **Workshop presentations:** University of Akron (2019)
10. “The structure of private funds, their relation to private firms, and the implications for accounting, economics, and finance research” with Paul Mason, 2019.
11. “Can professional services firms acquire clients and market share? Evidence from the audit industry” with Paul Mason, 2020.
 - **Invited Presentations:** 2020 Auditing Midyear Meeting*
 - **Workshop Presentations:** University of Georgia (2019)

* Presentation by co-author

RESEARCH (Continued)

Working Papers (Continued)

12. “Hidden in plain sight: Variation in information content of tax disclosures by footnote location” with Miles Romney, 2019.
 - **Invited Presentations:** 2019 BYU Accounting Research Symposium*
13. “Sins of the father: The effect of a parent firm’s accounting misconduct on current and former subsidiaries” with Alina Lerman and Jingyu Xu, 2020.
 - **Invited Presentations:** 2020 AAA Annual Meeting*
14. “The cost of misaligned tax incentives: Evidence from tax-motivated special dividends” with Trent Krupa, 2020.
 - **Invited Presentations:** 2019 AAA Northeast Region Meeting*, 2020 ATA Midyear Meeting*, 10th EIASM Conference on Current Research in Taxation (2020)*
 - **Awards:** Best Doctoral Student Paper (2019 AAA Northeast Region Meeting)
15. “Mark-to-market taxation in the U.S.: Evidence from options” with Paul Mason, 2020.

Other Papers

1. “Propensity score matching with replacement using weighted least squares: SAS code and macros” 2019.
2. “Calculating auditor industry specialist tenure: Code from Gaver and Utke (2019)” 2019.

* Presentation by co-author

CONFERENCE ATTENDANCE AND PAPER PRESENTATIONS

Accounting

- ATA Midyear Meeting and JATA Conference, 2011-2019
 - **Presenter:** 2017-2018 **Discussant:** 2016, 2019
- KPMG/ATA Doctoral Consortium, 2012, 2014, 2018
 - **Presenter:** 2018
- NTA Annual Conference on Taxation, 2015-2017
 - **Presenter:** 2016 **Discussant:** 2017 (x4)
- NTA and ATPI Spring Symposium, 2015, 2018
 - **Presenter:** 2015
- UNC Tax Symposium, 2015, 2020
- UT-Austin/Waterloo Biennial Taxation Research Symposium, 2014, 2016
- *Contemporary Accounting Research* Conference, 2019
- AAA FARS Midyear Meeting, 2017, 2020
 - **Presenter:** 2017 **Discussant:** 2020 (x2)
- Auditing Midyear Meeting, 2014, 2019
 - **Presenter:** 2014
- Temple/Calgary Accounting Research Conference, 2016-2019
 - **Presenter:** 2016-2019 **Discussant:** 2019 (x2)
- Conference on Financial Economics and Accounting (CFEA), 2019
 - **Presenter:** 2019
- Southeast Summer Accounting Research Conference (SESARC), 2014-2015
- Yale School of Management Fall Research Conference, 2015-2017
- Yale School of Management Summer Research Conference, 2017-2020
- Nick Dopuch Accounting Research Conference (Wash. U.), 2018-2019
- Virginia Tech Accounting Research Conference, 2018
- PCAOB Conference on Auditing and Capital Markets, 2017-2020
- University of Illinois Symposium on Tax Research, 2013
- University of Illinois Tax Doctoral Consortium, 2013
 - **Presenter:** 2013
- AAA Annual Meeting, 2014-2016
 - **Presenter:** 2014 **Discussant:** 2014-2015
- AAA Southeast Region Meeting, 2014
 - **Presenter:** 2014
- AAA New Faculty Consortium, 2016
- AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2013
- Modern Modeling Methods Conference, 2016
 - **Presenter:** 2016
- Ernst & Young Tax Educator's Symposium, 2016
- PwC Accounting & Tax Symposium, 2016
- KPMG Faculty Symposium, 2016
- Deloitte Tax Faculty Symposium, 2016
- TCPI Annual Tax Policy and Practice Symposium, 2016

CONFERENCE ATTENDANCE AND PAPER PRESENTATIONS (Continued)

Finance

- Utah Winter Finance Conference, 2018-2020
- Institute for Private Capital Spring Research Symposium, 2020
- FMA Annual Meeting, 2017
- MFA Annual Meeting, 2017
 - **Presenter:** 2017
- University of Connecticut Finance Conference, 2018-2019

TEACHING

- PhD Seminar – Tax Research Spring 2018
- Introduction to Taxation
 - 82 undergraduate students; GPA: 2.7, Instructor Evaluations: 4.6/5.0 Fall 2019
 - 60 undergraduate students; GPA: 2.7, Instructor Evaluations: 4.6/5.0 Fall 2018
 - 88 undergraduate students; GPA: 2.6; Instructor Evaluations: 4.0/5.0 Fall 2017
 - 63 undergraduate students; GPA: 2.9; Instructor Evaluations: 4.4/5.0 Fall 2016
 - 101 undergraduate students; GPA: 2.4; Instructor Evaluations: 4.7/5.0 Fall 2015
 - 2 students from this semester went on to win Elijah Watt Sells Awards
 - Information for semesters prior to 2015 is available upon request 2014 & earlier
- SAS/STATA Software Boot Camp
 - 5 graduate students Summer 2016
 - 10 graduate students Summer 2015
- SAS Software Boot Camp – 7 graduate students Summer 2014

PROFESSIONAL EXPERIENCE

LS Power Development, LLC	East Brunswick, NJ
Tax Manager; Tax Senior	December 2008 – May 2011
Ernst & Young, LLP	Philadelphia, PA
Senior Tax Associate; Staff Tax Associate	May 2007 – December 2008
Ernst & Young, LLP	Philadelphia, PA
Staff Auditor	September 2005 – May 2007
Certified Public Accountant – Pennsylvania and New Jersey	2007 – Present

AWARDS AND HONORS

- Voynich Family Graduate Fellowship (University of Georgia), 2014
- Dr. Linda S. Bamber Scholarship (University of Georgia), 2012
- Elijah Watt Sells Award – Top 10 CPA Exam Score (AICPA), 2005
- CPA Exam Award – Top CPA Exam Score in Pennsylvania (PICPA), 2005
- Bobby Pangburn Memorial Award (Bucknell University Football), 2004
- George V. McGee Investment Studies Scholarship (Bucknell University), 2004

OTHER MEDIA CITATIONS

- McCann, A. “2018’s Most Charitable States” *Wallet Hub* November 27, 2018
<https://wallethub.com/edu/most-and-least-charitable-states/8555/>

RESEARCH SERVICE

- Editorial Boards:
 - *The Accounting Review* (2020-Present)
 - *The Journal of the American Taxation Association* (2019-2022)
- Ad Hoc Reviewer Service:
 - *The Accounting Review* (2017-2020)
 - *Contemporary Accounting Research* (2018-2020)
 - *The Journal of the American Taxation Association* (2017-2019)
 - *Auditing: A Journal of Practice and Theory* (2019)
 - *Journal of Corporate Finance* (2017)
 - *Journal of Accounting and Public Policy* (2020)
 - *Journal of Management Accounting Research* (2019)
 - *Journal of Accounting, Auditing and Finance* (2018)
 - *Journal of Business, Finance and Accounting* (2019)
 - *Journal of Emerging Technologies in Accounting* (2020)
 - *Managerial Finance* (2019)
 - FARS Midyear Meeting (2017-2020)
 - Excellence in Reviewing Award: 2017-2018, 2020
 - ATA Midyear Meeting (2014-2020)
 - Auditing Midyear Meeting (2014, 2018, 2020)
 - AAA Annual Meeting (2014, 2017-2018, 2020)
 - AAA Northeast Region Meeting (2016, 2018)
 - AAA Southeast Region Meeting (2014)
 - AAA Midwest Region Meeting (2019)
 - Hawaii Accounting Research Conference (2020)
- ATA Research Resources and Methodologies Committee, 2013-2014; 2015-2016; 2018-2020
- ATA/KPMG Tax Doctoral Consortium Committee, 2017-2018

Ph.D. COMMITTEE SERVICE

- Trent Krupa (co-chair), in progress Initial Placement: n/a
- Jenny Luchs-Nuñez, in progress Initial Placement: n/a
- Andy Duxbury, 2016 Initial Placement: James Madison University

OTHER SERVICE

- UConn PhD Program Committee, 2016-Present
- UConn Undergraduate Curriculum Committee – Introduction to Taxation (Chair), 2017
- UConn Workshop Coordinator, 2017-2019
- UConn Honors Thesis Supervisor, 2018, 2020

PROFESSIONAL ORGANIZATIONS

- American Accounting Association (AAA)
- American Finance Association (AFA)
- American Taxation Association (ATA)
- National Tax Association (NTA)
- Financial Management Association (FMA)
- American Institute of CPAs (AICPA)
- Pennsylvania Institute of CPAs (PICPA)
- New Jersey Society of CPAs (NJCPA)