

Trent J. Krupa, CPA

Department of Accounting - School of Business
The University of Connecticut
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EDUCATION AND FELLOWSHIP

University of Connecticut – School of Business , Storrs, CT	
Doctor of Philosophy- Accounting	2017 - 2022
Bryant University , Smithfield, RI	
Master of Business Administration	2009 - 2011
Bachelor of Science in Business Administration (Major: Accounting)	2005 - 2009
Fellowship: Deloitte Foundation Doctoral Fellowship in Accounting	2021 - Present

RESEARCH

Interests

Economics-based, empirical research on taxation and business decisions, corporate tax avoidance, corporate governance, and agency frictions.

Working Papers

“How Do Firms Assess the Risks of Tax Aggressiveness? Evidence from Mandated Enterprise Risk Assessments” Job market paper. Dissertation committee: Steven Utke (Co-Chair), David Weber (Co-Chair), Joseph Golec, Todd Kravet, and George Plesko

- **Revising for third round re-submission to the Journal of Accounting and Economics**
- Presentations: AAA/Deloitte Doctoral Consortium (2020); Hawaii Accounting Research Conference (2021); ATA Midyear Meeting (2021); EIASM Taxation Conference (2021); University of Connecticut (2021); Colorado State University (2021); University of Arkansas (2021)

“Whose Taxes Matter for Dividend Payout Policy? Insiders versus Institutional Owners” with Steven Utke (University of Connecticut)

- Presentations: University of Connecticut (2018); ATA Midyear Meeting (2019); CFEA Conference* (2019); NTA Annual Conference (2019); Michigan State University* (2021); FMA Annual Meeting* (2021); Eastern Finance Association Meeting* (2022)

“The Cost of Misaligned Incentives: Evidence from the Funding Sources and Real Effects of Tax-Motivated Dividends” with Kose John (New York University) and Steven Utke (University of Connecticut)

- Presentations: University of Connecticut (2019); AAA-Northeast Conference (2019); ATA Midyear Meeting (2020); EIASM Taxation Conference (2020); NTA Annual Conference (2020); NHH Norwegian School of Economics* (2021); Virginia Tech Accounting Research Conference* (2022)
- Award: Best Doctoral Student Paper (AAA-Northeast Conference, 2019)

*presentation by coauthor

Working Papers (Continued)

“Raising the Stakes: How Individual Taxes Affect Risk Taking by Pass-Through Businesses” with V. Duke Ferguson (University of Kentucky) and Rick Laux (Purdue University)

- Presentations: ATA Midyear Meeting* (2021); UNC Tax Symposium* (2021); University of Kentucky* (2022)

“Earnings Myopia and Private Equity Takeovers” with Paul Hribar (University of Iowa) and Todd Kravet (University of Connecticut)

- Presentations: University of Connecticut (2021); Bocconi University* (2021); University of Hawai’i at Manoa* (2021); George Washington University* (2021); FARS Midyear Meeting (2022); University of Houston* (2022)

“Tax Enforcement and Foreign Investment by Multinational Corporations: Evidence from Tax Inspectors Without Borders” with V. Duke Ferguson (University of Kentucky) and Rick Laux (Purdue University)

- Presentations: Mississippi State University* (2022); 8th Berlin-Vallendar Conference on Tax Research (2022, planned); EIASM Taxation Conference (2022, planned)

“The Benefits of Uncertainty: Uncertain Tax Strategies and Implicit Taxes” with Steven Utke (University of Connecticut), Bridget Stomberg (Indiana University), and Brian Williams (Indiana University)

- Presentations: AAA Annual Meeting (2022)

“Internal Information Asymmetry and Firm Productivity” with David Weber (University of Connecticut)

CONFERENCE PARTICIPATION

• EIASM Taxation Conference (Presenter, Discussant)	July 2022
• 8 th Berlin-Vallendar Conference on Tax Research (Co-Author Presenter)	June 2022
• Eastern Finance Association Meeting (Co-author Presenter)	April 2022
• UNC Tax Symposium	March 2022
• AAA FARS Midyear Meeting (Presenter)	January 2022
• FMA Annual Meeting (Co-author Presenter)	October 2021
• Illinois Symposium on Tax Research XVII	October 2021
• Illinois Tax Doctoral Consortium V (Discussant)	September 2021
• EIASM Taxation Conference (Presenter, Discussant)	July 2021
• UNC Tax Symposium (Co-author Presenter)	March 2021
• AAA ATA Midyear Meeting (Presenter)	February 2021
• Hawaii Accounting Research Conference (Presenter, Discussant)	January 2021
• NTA Annual Conference (Presenter)	November 2020
• Texas/Waterloo Tax Conference	September 2020
• EIASM Taxation Conference (Presenter)	July 2020
• AAA/Deloitte Doctoral Consortium	June 2020
• Berlin-Vallendar Conference on Tax Research	June 2020
• AAA ATA Midyear Meeting (Presenter)	February 2020
• NTA Annual Conference (Presenter)	November 2019
• AAA Northeast Regional Conference (Presenter)	October 2019
• AAA ATA Midyear Meeting (Presenter)	February 2019

SERVICE

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| • Illinois Tax Doctoral Consortium V, Discussant | 2021 |
| • EIASM Taxation Conference, Discussant | 2021 |
| • AAA-ATA Mid-Year Meeting, Reviewer | 2020 |
| • AAA-FARS Mid-Year Meeting, Reviewer | 2018, 2020 |
| • UNT Accounting Conference, Reviewer | 2020 |
| • HARC Annual Meeting, Reviewer & Discussant | 2020 |
| • AAA-Annual Meeting, Reviewer, Discussant | 2020-2022 |
| • AAA-Northeast Regional Meeting, Reviewer | 2019 |
| • University of Connecticut Tax Readings Group | 2017-Present |

Ad-hoc Reviewer: *Accounting Horizons* (2020)

TEACHING

University of Connecticut - Storrs, Connecticut

Instructor

Spring 2020-Fall 2020

Federal Income Taxes (Two sections: 4.8 and 4.9/5.0)

SAS/STATA Coding Course (Rating: 5.0/5.0)

Johnson & Wales University - Providence, Rhode Island

Adjunct

Fall 2015-Summer 2017

Corporate Taxation (Summer Courses Not Evaluated)

Financial Management (Average Rating: 4.7/5.0 [2 sections])

Corporate Financial Accounting (Average Rating: 4.6/5.0 [5 sections])

PERSONAL HONORS AND AWARDS

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| • Deloitte Foundation Doctoral Fellowship Award | 2021 |
| • Edmund Outslay Outstanding Discussant Award | 2021 |
| • FARS Excellence in Reviewing Award | 2021 |
| • Business School-Wide PhD Student Teaching Award | 2021 |
| • UConn Pre-Doctoral Fellowship | 2021 |
| • AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow | 2020 |
| • Best Doctoral Student Paper Award – AAA-NE Conference | 2019 |
| • University of Connecticut Outstanding Scholar Fellowship | 2019 |
| • Sylvia Santiago Memorial Scholarship | 2019 |
| • Beta Gamma Sigma – Masters | 2011 |
| • Beta Gamma Sigma – Undergraduate | 2008 |

PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

Amica Insurance Company (2008-2016)

Lead Analyst – Governance, Risk, and Compliance
Internal Auditor
Tax Intern

Lincoln, RI

Jan 2012 – Aug 2016
May 2009 – Jan 2012
May 2008 – May 2009

- Certified Public Accountant (Rhode Island)
- Chartered Global Management Accountant
- Associate in Risk Management

PROFESSIONAL ORGANIZATIONS

- | | |
|-----------------------------------|-----------|
| • American Accounting Association | Current |
| • American Taxation Association | Current |
| • National Tax Association | Current |
| • AICPA | 2012-2016 |