

CONNIE D. WEAVER

Texas A&M University
Mays Business School; Dept of Accounting 4353 TAMU
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GENERAL INFORMATION

EDUCATION

Doctor of Philosophy (accounting concentration), Arizona State University
Masters of Professional Accounting, University of Texas at Arlington
Bachelors of Science, University of Texas at Austin
Major: Chemical Engineering

PROFESSIONAL CERTIFICATION

Certified Public Accountant since 1986 (Texas)

WORK EXPERIENCE

Associate Professor of Accounting, 2006 - Present
Texas A&M University

Assistant Professor of Accounting, 1999 – 2006
University of Texas at Austin

Assistant Professor of Accounting, 1997 – 1999
University of Wisconsin-Madison

Graduate Assistant, 1992 – 1995
Arizona State University

Tax Consultant, January 1986 to August 1991
Ernst & Young (Dallas, Texas)
Highest position attained: Tax Manager (promoted in July 1990)

RESEARCH

PUBLICATIONS (in reverse chronological order):

- McAnally, M. L., S. McGuire, and C. Weaver. 2010. "Assessing the financial reporting consequences of conversion to IFRS: The case of equity-based compensation," *Accounting Horizons* 24(4): 589-622.
- Robinson, John R., Stephanie Sikes, and Connie D. Weaver. 2010. "Performance measurement of corporate tax departments," *The Accounting Review* 85(3): 1035-1064.
- Ahmed, A., M. McAnally, S. Rasmussen, and C. Weaver. 2010. "How Costly is the Sarbanes Oxley Act? Evidence on the Effects of the Act on Corporate Profitability," *Journal of Corporate Finance* 16: 352-369.
- McAnally, Mary Lea, Anup Srivastava, and Connie D. Weaver. 2008. "Executive Stock Options, Missed Earnings Targets, and Earnings Management," *The Accounting Review* 83(1): 185-216.

Cloyd, C. Bryan, Oliver Z. Li, and Connie D. Weaver. 2006. "Ticks and Tax: The Effects of Price Discreteness and Taxation on Ex-Dividend Day Returns," *The Journal of the American Taxation Association* 28(2): 23-46.

Hodder, Leslie, William Mayew, Mary Lea McAnally, and Connie D. Weaver. 2006. "Employee Stock Option Fair-Value Estimates: Do Managerial Discretion and Incentives Explain Accuracy?" *Contemporary Accounting Research* 23(4): 933-975.

Dhaliwal, Dan, Kaye N. Newberry, and Connie D. Weaver. 2005. "Corporate Taxes and Source of Funding for Taxable Acquisitions" *Contemporary Accounting Research* 22 (1): 1-30.

Abstract published in *Proceedings of the 2001 University of Illinois Tax Research Symposium* (with title "Do taxes affect the use of debt in financing corporate acquisitions?"), September 2002, C. Bryan Cloyd and Robert Halperin, Co-editors.

Cloyd, C. Bryan, Lillian F. Mills, and Connie D. Weaver. 2003. "Firm Valuation Effects of the Expatriation of U.S. Corporations to Tax Haven Countries," *The Journal of the American Taxation Association* 25 (Supplement): 87-109.

Cloyd, C. Bryan, Lillian F. Mills, and Connie D. Weaver. 2003. "Market Nonreaction to Inversions," *Tax Notes* (January 13, 2003): 259-262.

Hodder, Leslie, Mary Lea McAnally, and Connie D. Weaver. 2003. "The Influence of Tax and Non-tax Factors on Banks' Choice of Organizational Form," *The Accounting Review* 78 (1): 297-325.

Weaver, Connie D. 2000. "Divestiture Structure and Tax Attributes: Evidence from the Omnibus Budget Reconciliation Act of 1993," *The Journal of the American Taxation Association* 22 (Supplement): 54-71. *Selected for the American Taxation Association/Price Waterhouse Doctoral Dissertation Award.*

WORKING PAPERS

Cloyd, B., J. Robinson, and C. Weaver. "Does Ownership Structure Shape Corporations' Response to Lower Dividend Tax Rates? Evidence from Public vs Private Bank Holding Companies."

Cook, K., M. Kinney, and C. Weaver. "Determinants of Fourth-to-First-Quarter Changes in Effective Tax Rates."

Jennings, R., W. Mayew, and C. Weaver. "The Extent of Implicit Taxes at the Corporate Level and the Effect of TRA86."

Jennings, R., W. Mayew, and C. Weaver. "Measuring the Extent of Implicit Taxes at the Corporate Level."

Mayberry, M., S. Tse, and C. Weaver. "Do Analysts Understand the Tax Change Component of Earnings? Evidence on Analyst Accuracy, Revisions, and Efficiency."

McGuire, S., T. Omer, and C. Weaver. "Strategic Groups: Their Impact on Corporate Tax Avoidance."

TEXTBOOKS:

Taxation of Individuals, 2011 Edition (2nd). Brian Spilker, Ben Ayers, John Robinson, Ed Outslay, Ron Worsham, John Barrick, Connie Weaver. McGraw-Hill, New York, NY. (May 2010).

Taxation of Business Entities. 2011 Edition (2nd). Brian Spilker, Ben Ayers, John Robinson, Ed Outslay, Ron Worsham, John Barrick, Connie Weaver. McGraw-Hill, New York, NY. (May 2010).

Taxation of Individuals and Business Entities. 2011 Edition (2nd). Brian Spilker, Ben Ayers, John Robinson, Ed Outslay, Ron Worsham, John Barrick, Connie Weaver. McGraw-Hill, New York, NY. (May 2010).

INVITED PRESENTATIONS:

“Assessing the financial reporting consequences of conversion to IFRS: The case of equity-based compensation.” (with Mary Lea McAnally and Sean McGuire, Texas A&M University).

Presented at –

University of Tennessee, February 2009.

American Accounting Association annual meeting, August 2009.

“If I Could Do It Over Again...” Invited presentation to the 2009 American Taxation Association Doctoral Consortium, February 2009.

“Being an effective discussant” Invited panelist to the 2010 American Taxation Association Doctoral Consortium, February 2010.

“The Impact of Evaluating the Tax Department as a Profit Center on Effective Tax Rates” (with John R. Robinson and Stephanie A. Sikes, University of Texas).

Presented at –

2008 Lone Star Conference, February 2008.

2007 AAA annual meeting, August 2007

2006 National Tax Association annual meeting, November 2006

“Executive Stock Options, Missed Earnings Targets, and Earnings Management” (with Mary Lea McAnally and Anup Srivastava, Texas A&M University).

Presented at –

17th Annual Conference on Financial Economics and Accounting, November 2006

University of Connecticut, October 2006

Brigham Young University, April 2006

“Engaging Students in the Politics of Tax Policy: The Tax Equity Survey Project,” (with C. Bryan Cloyd)

Presented at –

2007 American Taxation Association mid-year meeting, February 2007

“Does Ownership Structure Shape Corporations’ Responses to Lower Dividend Tax Rates? Evidence from Public vs Private Bank Holding Companies” (with C. Bryan Cloyd, Virginia Tech and John R. Robinson, University of Texas).

Presented at –

Texas Christian University, February 2006

Arizona State University, January 2006

University of Arizona, January 2006

Texas A&M University, October 2005

University of Illinois Tax Symposium, September 2005

“The Extent of Implicit Taxes at the Corporate Level and the Effect of TRA86” (with Ross Jennings and William Mayew).

Presented at –

Utah State University, February 2011

George Mason University, October 2007

2nd Annual Accounting/Finance Conference, University of Texas, May 2005

2005 AAA meeting (San Francisco), August 2005

“Employee Stock Option Fair-Value Estimates: Do Managerial Discretion and Incentives Explain Accuracy?” (with Leslie Hodder, William Mayew, and Mary Lea McAnally).

Presented at –

15th Annual Conference on Financial Economics and Accounting, November 2004

University of Texas at Arlington, November 2003

University of Washington, October 2003

“Firm Valuation Effects of the Expatriation of U.S. Corporations to Tax Haven Countries” (with Bryan Cloyd and Lillian Mills).

Presented at –

Journal of the American Taxation Association Conference, St Petersburg, FL, February 2003

The National Tax Association’s 95th Annual Conference on Taxation, November 2002

“Ticks and Tax: The Effects of Price Discreteness and Taxation on Ex-Dividend Day Returns” (with Bryan Cloyd and Oliver Li).

Presented at –

Arizona State University Accounting Workshop, February 2005

University of Arizona Accounting Workshop, January 2005

University of Waterloo Accounting Workshop, May 2004

Georgia State University Accounting Workshop, September 2002

University of Notre Dame Accounting Workshop, September 2002

2003 Annual AAA meeting (Honolulu) discussant for session entitled “Firm Financial Structure and Taxes,” August 2003.

“Corporate Taxes and Source of Funding for Taxable Acquisitions” (with Dan Dhaliwal and Kaye Newberry).

Presented at –

University of Missouri—Columbia Accounting Workshop, April 2003

2002 AAA Annual Meeting (San Antonio), August 2002

Texas Tech University Accounting Workshop, January 2002

University of Illinois 2001 Tax Symposium, November 2001

Arizona State University Accounting Workshop, September 2001

“The Influence of Tax and Non-tax Factors on the Banks’ Choice of Organizational Form” (with Leslie Hodder and Mary Lea McAnally).

Presented at –

2001 AAA Annual Meeting (Atlanta), August 2001

University of Oklahoma Accounting Workshop, February 2001

“Tax Management, Sustainable Competitive Advantage, and the Effects of Tax Reform” (with James Boatsman and Sanjay Gupta).

Presented at –

University of Texas at Austin Accounting Workshop, March 1999

University of Wisconsin-Madison Accounting Workshop, November 1998

Texas A&M University Accounting Workshop, November 1999

Invited research session at the 1999 Mid-west Regional AAA meeting (Minneapolis), April 1999 (with Fran Ayres and Sylvia Madeo)

University of Illinois Accounting Workshop, February 1999

“Divestiture Structure and Tax Attributes: Evidence from the Omnibus Budget Reconciliation Act of 1993”

Presented at –

Journal of the American Taxation Association Conference, Orlando, February 2000
University of Wisconsin-Madison Accounting Workshop, March 1997
Indiana University Accounting Workshop, April 1997
University of Georgia Accounting Workshop, March 1996
University of Arizona Accounting Workshop, March 1996
University of North Carolina-Charlotte Accounting Workshop, February 1996
Wake Forest University Accounting Workshop, February 1996

KPMG PhD Project Accounting Doctoral Student Association. “Cutting Edge Research in Taxation.”
August 2001

INVITED CONFERENCE ATTENDANCE:

E&Y Tax Educators Symposium, October 2005, 2007-08
PriceWaterhouseCoopers Faculty University, July 2004
University of North Carolina Tax Conference, 1998, 2000-01, 2003-07, 2009
University of Illinois Tax Symposium, 1997, 1999, 2001, 2003, 2005, 2008
PriceWaterhouseCoopers Tax Symposium, August 2001-03, 2005-07
Harvard Case Teaching Workshop, 2001
Stanford University Summer Tax Camp, 1997
Deloitte & Touche “Enhancing the Learning Experience Seminar,” 1997

TEACHING

COURSES TAUGHT:

Texas A&M University

ACCT 405, *Income Taxation*, undergraduate
ACCT 425, *Corporate Taxation*, undergraduate
ACCT 621, *Corporate Taxation for non-tax students*, graduate

Southern Methodist University

ACCT 6224, *Taxes and Business Strategy*, graduate

University of Texas at Austin

ACC 380K.11, *Introduction to Taxation*, graduate
ACC 355, *Introduction to Taxation*, undergraduate
ACC 455, *Introduction to Taxation*, undergraduate

University of Wisconsin-Madison

ACCT I S 620, *Income Tax Accounting I*

Arizona State University

Accounting 230, *Uses of Accounting Information I*
Accounting 240, *Uses of Accounting Information II*

Deloitte, Ernst & Young, KPMG

Professional tax training

DOCTORAL STUDENT SUPERVISION:

Michael Mayberry, Mays Business School doctoral student, chair dissertation committee, 2008 - present.
Ryan Larkin, Mays Business School doctoral student, 1st and 2nd year summer paper supervisor, 2010-2011.

Jaron Wilde, Mays Business School doctoral student, and co-author on ongoing research project, 2009-present.

Jason Rasso, Mays Business School doctoral student, research assistant, 2007- 08.

Stephanie Rasmussen, Mays Business School doctoral student, member of dissertation committee, 2007-present.

Kirsten Cook, Mays Business School research assistant, 2006-08, and co-author on ongoing research project.

Anup Srivastava, Mays Business school doctoral student, 2005-08, and co-author on ongoing research project.

Stephanie Sikes, UT doctoral student, 2005-06, and co-author on ongoing research project.

William Mayew, UT research assistant, 2002-2005, and co-author on ongoing research projects.

INDEPENDENT STUDY SUPERVISION:

University of Wisconsin-Madison:

Spring 1999, supervised a PhD-level readings course in Tax Policy.

Spring 1999, supervised an undergraduate honors credit project on Deferred Tax Accounting.

Fall 1998, supervised two masters-level students' independent study of international tax.

PROFESSIONAL PRESENTATIONS:

“Using Cooperative Learning Techniques in a College Accounting Classroom” (with Martha Doran, Kumen Jones and Gary Weber) presented at –

American Accounting Association Annual Meeting, August 1994

American Accounting Association Western Region Meeting, May 1994

Expanding Your Horizons conference presentation, October 1998

This conference is designed to nurture girls' interest in science and math courses and to encourage them to consider science and math- based career options such as engineering, computer science and physical science.

SERVICE

NATIONAL SERVICE:

Member, Editorial Board:

Contemporary Accounting Research, 2010-2014.

Issues in Accounting Education, 2010-2012.

The Journal of the American Taxation Association, 2001-04; 2005-2008.

Reviewer for:

The Accounting Review

Contemporary Accounting Research

Accounting Horizons

The Journal of the American Taxation Association

Journal of Accounting, Auditing, and Finance

Issues in Accounting Education

Social Sciences and Humanities Research Council of Canada

American Accounting Association Annual Meetings, 1998-05

2005 AAA Western Region

JATA 1999 conference

Trustee, American Taxation Association, 2009-11.

Chair, American Taxation Association Publications Committee, 2010-11.

Member, American Taxation Association Tax Manuscript Award Committee, 2009-10.

Member, American Taxation Association Publications Committee, 2009-10.

Chair, American Taxation Association Tax Manuscript Award Committee, 2008-09.
Member, American Taxation Association Doctoral Consortium Committee, 2008-09.
Member, National Tax Association's 99th Annual Conference on Taxation committee 2006-07.
Member, American Taxation Association Nominations Committee, 2005-06.
Member, American Taxation Association Tax Manuscript Award Committee, 2000-01; 2004-05; 2007-08.
Member, American Taxation Association Annual Meeting Program Committee, 2002-03; 2003-04.
Member, JATA Conference Committee, 1999-00; 2001-02; 2007-08; 2008-09.
Member, ATA/PriceWaterhouseCoopers Tax Dissertation Award Selection Committee, 1999-00.
Member, Concerns of New Tax Faculty Committee, American Taxation Association, 1998-99.
Member, Notable Contributions to Accounting Literature Screening Committee, AAA (1998-99).

SERVICE TO THE UNIVERSITY:

Texas A&M University:

Administrator, Research workshops, 2008-present.
Member, faculty recruiting committee, 2007-11.
Member, PhD advisory committee, 2006-present.
Member, Baggett teaching innovation award committee, 2010-2011.
Mays Undergraduate Program Committee, 2008-09. Faculty sponsor, Deloitte Tax Case Competition (undergraduate team), 2007.
Faculty mentor, Mays Business School Freshman Business Initiative, 2006-07.

University of Texas at Austin:

Ford Career Center Major Mania panelist, February 2005.
Member, Teaching Peer Review Committee, 2002.
PAC-10 Doctoral Consortium at Arizona State University, faculty advisor, 2001.
Faculty Fellow – Jester Hall, 2000-02.

University of Wisconsin-Madison:

Five-Year Professional Program Oversight and Curriculum Committee, 1997-99.
Arthur Andersen Tax Challenge Faculty Advisor, 1997-99.
Faculty sponsor, Arthur Andersen Tax Challenge (undergraduate team), 1998. Team went to Nationals.
Tax Curriculum Revision Committee, 1997-98.
External Relations Committee, 1997-98.
Departmental Newsletter Committee, 1997-98.

GRANTS, HONORS, AND AWARDS

KPMG Faculty Fellowship, 2011.
Mays Faculty Research Fellowship, 2008-2012.
Recipient of the first annual David and Denise Baggett Teaching Award, 2010.
Recipient, Mays Business School summer research grant (2007, 2009).
Recipient, Mays Business School summer teaching grant (2009).
Recipient of the 2006 American Taxation Association/Deloitte Teaching Innovations Award with C. Bryan Cloyd, Virginia Tech.
Recipient of the 2006 University of Texas (Austin) Master in Professional Accounting Council's Outstanding Accounting Faculty Award.
Deloitte & Touche Centennial Faculty Fellow, University of Texas, 2002-2006.
Recipient of the Undergraduate Business Council's 2004-2005 McCombs Faculty Excellence Award in Accounting for outstanding teaching.

McCombs School of Business Dean's Fellow 2004-2005.
Nominee for the 2004-2005 Hank and Mary Harkins Foundation Award for Effective Teaching in Undergraduate Classes (2002-03, 2003-04, 2004-05).
Recipient of the Undergraduate Business Council's 2003-2004 McCombs Faculty Excellence Award for outstanding teaching.
Recipient of University of Wisconsin's Graduate School Research Grant (WARF) for 1999-2000.
American Taxation Association/Price Waterhouse Outstanding Tax Dissertation Award for 1997-1998.
AAA Doctoral Consortium Fellow, 1995.
Arizona State University Accounting Circle's 11th Annual Teaching Award Recipient (April, 1995).
American Accounting Association Innovations in Accounting Education Award as a member of ASU's School of Accountancy Introductory Accounting Team, August, 1995.
Dean's Award for Excellence (with Patrick McKenzie and Gary Weber), Summer 1994.
Recipient of Deloitte & Touche Foundation Doctoral Fellowship in Accounting for 1994.
AICPA Doctoral Fellowship recipient (1992 – 1994).
Arizona State University Regent's Academic Scholarship recipient (1992 – 1995).