

## Sean T. McGuire

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### Education

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2008 Ph.D., Accounting, The University of Georgia  
2001 M.Acc. (Taxation Emphasis), Texas A&M University  
2001 B.S., Accounting, Texas A&M University

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### Publications (in reverse chronological order)

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“Expected Economic Growth and Investment in Corporate Tax Planning,” with J. Kim, S. Savoy, and R. Wilson. *Review of Accounting Studies* (forthcoming).

“Street versus GAAP: Which Effective Tax Rate is More Informative?” with Erik Beardsley and Michael Mayberry. *Contemporary Accounting Research* (forthcoming).

“Interim Effective Tax Rate Estimates and Internal Control Quality,” with Stevanie Neuman and Sarah Rice. *Contemporary Accounting Research* Vol. 37 (1), 2020.

“How Quickly Do Firms Adjust to Optimal Levels of Tax Avoidance?” with J. Kim, S. Savoy, and R. Wilson. *Contemporary Accounting Review* Vol. 36 (3), 2019.

“Internal Information Quality and Tax-Motivated Income Shifting,” with Scott Rane and Connie Weaver. *Journal of the American Taxation Association* Vol. 40 (2), 2018.

“Do Investors Use Prior Tax Avoidance when Pricing Tax Loss Carryforwards?” with Stevanie Neuman, Adam Olson, and Thomas Omer. *Journal of the American Taxation Association* Vol. 38 (2), 2016.

“Smoothness and the Value Relevance of Taxable Income,” with Michael Mayberry and Thomas Omer. *Journal of the American Taxation Association* Vol. 37 (2), 2015.

“Forward-Looking Voluntary Disclosures in Proxy Contests,” with Stephen Baginski and Sarah Clinton. *Contemporary Accounting Research* Vol. 31 (4), 2014.

“Dual Class Ownership and Tax Avoidance,” with Dechun Wang and Ryan Wilson. *The Accounting Review* Vol. 89 (4), 2014.

“Investment Opportunity Sets, Operating Uncertainty, and Capital Market Pressure: Determinants of Investments in Tax Shelter Activities?” with Thomas Omer and Jaron Wilde. *Journal of the American Taxation Association* Vol. 36 (1), 2014.

“Tax Avoidance: Does Tax-Specific Industry Expertise Make a Difference?” with Thomas Omer and Dechun Wang. *The Accounting Review* Vol. 87 (3), 2012.

“The Impact of Religion on Financial Reporting Irregularities,” with Thomas Omer and Nathan Sharp. *The Accounting Review* Vol. 87 (2), 2012.

“Assessing the Financial Reporting Consequences of Conversion to IFRS: The Case of Equity-Based Compensation,” with Mary Lea McAnally and Connie Weaver. *Accounting Horizons* Vol. 24 (4), 2010.

“Credit Ratings and Taxes: The Effect of Book/Tax Differences on Credit Rating Changes,” with Benjamin Ayers and Stacie Laplante. *Contemporary Accounting Research* Vol. 27 (2), 2010.

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## **Working Papers**

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“Cost Structure and Tax-Motivated Income Shifting: An Examination of Different Income Shifting Techniques,” with S. Rane and C. Weaver

“The Effect of Shareholder Scrutiny on Corporate Tax Behavior: Evidence from Shareholder Litigation,” with D. Donelson, J. Glenn, and C. Yust

“Identification of Short Seller Beliefs about Share Value: Evidence from Daily Fails-to-Deliver,” with H. Liu and E. Swanson

“Executive Compensation Incentives and Tax-Motivated Income Shifting,” with S. Rane and M. Mayberry

## **Professional Experience**

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College Station, TX     Texas A&M University, Mays Business School  
2008 – 2015             *Assistant Professor of Accounting*  
2015 – present         *Associate Professor of Accounting*

Dallas, TX                Ernst & Young, LLP  
2001 – 2003             *Tax Consulting Associate*

Houston, TX             Ernst & Young, LLP  
Spring 2000             *Tax Compliance and Consulting Intern*

Houston, TX             Enron Corporation  
Summer 1999            *Federal and International Tax Intern*

## **Teaching Experience**

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### *Texas A&M University*

ACCT 405     Income Taxation, Spring 2009 - present  
                  Spring 2020 Overall Instructor Rating: 4.97/5.0

ACCT 677     PhD Seminar, Fall 2014

### *University of Georgia*

ACCT 5400     Taxation I

ACCT 2102     Principles of Accounting II (Managerial)

## **Invited Presentations**

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2021     University of Illinois at Urbana-Champaign (planned)  
           ATA Doctoral Consortium  
           ATA New Faculty Career Panel

2019     University of Houston  
           National Tax Association Annual Meeting (presented by coauthor)

2018     American Accounting Association Annual Meeting (presented by coauthor)  
           ATA Doctoral Consortium

2017     Arizona State University  
           University of Wisconsin  
           American Taxation Association Midyear Meeting (presented by coauthor)  
           Financial Accounting and Reporting Section Midyear Meeting (discussant)

2016     *Contemporary Accounting Research* Conference (presented by coauthor)

2015     University of Waterloo  
           ATA Doctoral Consortium  
           American Accounting Association Annual Meeting (presented by coauthor)

- 2014 University of Georgia  
Michigan State University  
Financial Accounting and Reporting Section Midyear Meeting (presented by coauthor)
- 2013 Conference on Financial Economics and Accounting (discussant)  
American Taxation Association Midyear Meeting (presented by coauthor)  
Lone Star Accounting Conference
- 2012 University of Texas at San Antonio
- 2011 IECG Research Symposium at the University of Texas at Dallas  
Conference on Financial Economics and Accounting (presented by coauthor)  
*Journal of the American Taxation Association* Conference (presented by coauthor)
- 2010 Lone Star Accounting Conference  
University of Iowa  
American Accounting Association Annual Meeting
- 2009 *Contemporary Accounting Research* Conference  
American Accounting Association Annual Meeting
- 2008 Arizona State University  
Southern Methodist University  
Texas A&M University  
University of Alabama  
University of Arizona  
University of Notre Dame  
University of Texas at Austin  
University of Utah

### **Awards and Honors**

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- Texas A&M University Association of Former Students Distinguished Teaching Award (University Level), 2021  
Ernst & Young Professorship in Accounting, 2017  
Texas A&M University Association of Former Students Distinguished Teaching Award (College Level), 2017  
Texas A&M University Presidential Impact Fellow, 2017  
Ernst & Young Faculty Excellence Award, 2014  
Texas A&M University Center for Teaching Excellence Montague Scholar Award, 2013  
Pricewaterhouse Coopers Inquires Grant Recipient, 2007  
J.M. Tull School of Accounting Outstanding Teaching Assistant Award, 2007

### **Conference Participation**

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- ATA Midyear Meeting 2004 – 2021  
AAA Annual Meeting 2009 – 2019  
UNC Tax Symposium 2007, 2012, 2013, 2014, 2015, 2018, 2020  
University of Illinois Tax Symposium 2008, 2011, 2013, 2015, 2017, 2019  
University of Texas/University of Waterloo Tax Symposium 2014, 2016, 2018, 2020  
PwC Accounting and Tax Symposium 2014 – 2017, 2019  
Lone Star Accounting Conference 2010, 2011, 2013  
IECG Research Symposium, The University of Texas at Dallas, 2011  
*Contemporary Accounting Research* Conference, 2008, 2016  
Southeast Summer Accounting Research Conference, Atlanta, GA, 2007  
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City, CA, 2006

## Service

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Texas A&M University	PhD Coordinator, 2020 – present Associate Department Head for External Relations, 2016 – 2018 Accounting Ph.D. Advisory Committee, 2008 – present Faculty Recruiting Committee Chair, 2016 – 2017 Faculty Recruiting Committee, 2015 – present
Dissertation Committees	Hannah Judd, member (in progress) Stephen Stewart, member (in progress) Scott Rane, chair (initial placement University of Florida) Jennifer Glenn, member (initial placement The Ohio State University) Mehmet Kara, member (initial placement University of Kansas) Lauren Milbach, member (initial placement Mississippi State University) Lisa-Ann Polack, member (initial placement University of Alabama-Birmingham) Erik Beardsley, member (initial placement University of Notre Dame) Stevanie Neuman, member (initial placement University of Missouri) Harrison Liu, member (initial placement University of Texas at San Antonio)
American Taxation Association	Nominations Committee, 2021-2022 Publications Committee, 2019 – 2021 Trustee, 2016 – 2018 Doctoral Consortium Committee (Chair), 2018 – 2019 Doctoral Consortium Committee (Vice-Chair), 2017 – 2018 Midyear Meeting Committee, 2017 Doctoral Consortium Committee, 2016 Research Resources Committee (Co-chair), 2013 – 2015 <i>Journal of the American Taxation Association</i> Conference Committee, 2009, 2011, 2012, 2015 Concerns of New Faculty Committee, 2010
Editorial Activities	Editor, <i>Journal of the American Taxation Association</i> , 2020 – present Member, Editorial Board, <i>Contemporary Accounting Research</i> , 2017 – 2020 Member, Editorial Board, <i>Journal of the American Taxation Association</i> , 2012 – 2015, 2017 – 2020 Member, Editorial Board, <i>The International Journal of Accounting</i> , 2019 – present
Referee Activities (selected journals)	<i>The Accounting Review</i> <i>Journal of Accounting Research</i> <i>Review of Accounting Studies</i> <i>Contemporary Accounting Research</i> <i>Academy of Management Journal</i> <i>Journal of the American Taxation Association</i>

## Societal Impact Statement

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Through research and instruction, I attempt to offer new insights into the role of taxes in individual and corporate decisions. My overall goal is to contribute new knowledge that will help policymakers understand how corporations respond to the tax law and aid in shaping future tax legislation as well as financial reporting policies. In particular, one portion of my research portfolio investigates factors that influence corporate tax avoidance. The second portion of my research agenda investigates factors that influence corporate tax and financial reporting.