

JOHN R. ROBINSON

Patricia '77 and Grant E. Sims '77 Eminent Scholar Chair in Business
Jim Benjamin Department of Accounting, Mays Business School, 449R Wehner Bldg, TAMU 4353
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PERSONAL DATA

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EDUCATION

Ph.D. University of Michigan, Accounting (August 1981)
Dissertation: *The Influence of Selected Tax Variables upon the
Premiums Paid on Corporate Combinations.*
J.D. University of Michigan, *Cum Laude* (December 1979)
M.S. Colorado State University, Taxation (August 1976)
B.S. Colorado State University, High Distinction (May 1975)

EMPLOYMENT HISTORY

2015-present Texas A&M University
1985-2015 University of Texas at Austin
2009-2010 Academic Fellow, Securities and Exchange Commission
1984-1985: Visiting Assistant Professor, University of Wyoming
1981-1984: Assistant Professor, University of Kansas

EDITORIAL SERVICE

2008-present Editorial Board and Ad Hoc Editor, *The Accounting Review*
2002-2005 Editor, *Journal of the American Taxation Association*
1982-2015 Editorial Board, *Journal of Accounting and Public Policy*
1997-2003 Editorial Board, *Accounting Horizons*
1989-1996 Editorial Board, *Journal of the American Taxation Association*
1985-1988 Editorial Board, *The Accounting Review* (Education Research)

SELECTED ACADEMIC HONORS

American Taxation Association Outstanding Manuscript Award, 2008, for “Capital gains taxes and acquisition activity: Evidence of the lock-in effect” with B. Ayers and C. Lefanowicz, *Contemporary Accounting Research* (Summer 2007) 24(2): pp. 1-34.

American Taxation Association Outstanding Manuscript Award, 2003, for “Capitalization of Shareholder Taxes in Stock Prices: Evidence from the Revenue Reconciliation Act of 1993,” *The Accounting Review* (October 2002), with Ben Ayers and Bryan Cloyd.

REFEREED PUBLICATIONS

- “What’s My Target? Analyst Forecast Dispersion and Earnings Management.” with E. Beardsley and P. Wong, *Journal of Accounting and Economics* (2021) 72.
- “Internal Capital and Investment: Evidence from the Moving Ahead for Progress in the 21st Century Act of 2012” with T. Kubick and B. Lockhart *Contemporary Accounting Research* (2021) 38(3): 2034-2070.
- “What matters for in-house tax planning: Tax function power and status” with M. Ege and B. Hepfer, *The Accounting Review* (2021) 96(4): 203-232.
- “Does inside debt moderate corporate tax avoidance?” with T. Kubick and B. Lockhart, *National Tax Journal* (2020) 73(1): 47-76.
- “Tax-Savvy Executives” with T. Kubick and Y. Li (2020), *Review of Accounting Studies* 25: 1301-1343.
- “Unexpected SEC Resource Constraints and Comment Letter Quality.” with M. Ege and J. Glenn, *Contemporary Accounting Research* (2020) 37(1): 33-67.
- “IRS and corporate taxpayer effects of geographic proximity” with T. Kubick, L. Mills, and B. Lockhart, *Journal of Accounting and Economics* (2017) 63(2-3): 428-453.
- “How do CEO incentives affect corporate tax planning and financial reporting of income taxes?” with B. Stomberg and K. Powers, *Review of Accounting Studies* (2016) 21(2): 672-710.
- “The Effect of Capital Gains Taxes on the Initial Pricing and Underpricing of IPOs,” with O. Li and Y. Lin, *Journal of Accounting and Economics* 61 (2016): 465-485.
- “Distilling the reserve for uncertain tax positions: The revealing case of Black Liquor,” with L. De Simone and B. Stomberg, *Review of Accounting Studies* (2014) 19: 456–472.
- “Regulation FD: A review and synthesis” with A. Koch and C. Lefanowicz, *Accounting Horizons*, (2013) 27(3): 619-646.
- “The Effect of Quarterly Earnings Guidance on Share Values in Corporate Acquisitions,” A. Koch and C. Lefanowicz, *Journal of Corporate Finance* (2012) 18: 1269–1285.
- “Determinants of disclosure noncompliance and the effect of the SEC review: Evidence from the 2006 mandated compensation disclosure regulations, with Y. Xue and Y. Yu, *The Accounting Review* (July 2011) 86: 1415-1444.
- “Performance measurement of corporate tax departments” with S. Sikes and C. Weaver, *The Accounting Review* (May 2010) 85(3): pp.1035-1064.
- “Tax-induced trading around the Taxpayer Relief Act of 1997” with B. Ayers and O. Li, *Journal of the American Taxation Association* (Spring 2008) 30(1): pp. 1-24.
- “Capital gains taxes and acquisition activity: Evidence of the lock-in effect” with B. Ayers and C. Lefanowicz, *Contemporary Accounting Research* (Summer 2007) 24(2): pp. 1-34. Winner of the American Taxation Association 2008 Manuscript Award.
- “Read my lips . . . : Does the tax rhetoric of presidential candidates affect security prices?” with B. Ayers and B. Cloyd, 48 *Journal of Law and Economics* (April 2005), pp. 125-148.
- “The effect of shareholder-level capital gains taxes on acquisition structure” with B. Ayers and C. Lefanowicz, 79 *Accounting Review* (October 2004), pp. 859-887.
- “Shareholder taxes in acquisition premiums: The effect of capital gains taxation.” with B. Ayers and C. Lefanowicz, 58 *Journal of Finance* (December 2003), pp. 2785-2803.

REFEREED PUBLICATIONS (continued)

- “The effect of shareholder-level dividend taxes on stock prices: Evidence from the Revenue Reconciliation Act of 1993.” with B. Ayers and B. Cloyd, 77 *Accounting Review* (October 2002), pp. 933-947. Winner of the American Taxation Association 2003 Manuscript Award.
- “Do firms purchase the pooling method?” with B. Ayers and C. Lefanowicz, 7 *Review of Accounting Studies* (2002), pp. 5-32.
- “The influence of income taxes on the use of inside and outside debt by small businesses” with B. Ayers and B. Cloyd, 54 *National Tax Journal* (March 2001), pp. 27-56.
- “Multiple bids, management opposition, and the market for corporate control” with C. Lefanowicz, 35 *Financial Review* (2000), pp. 109-122.
- “Golden parachutes and managerial incentives in corporate acquisitions: Evidence from the 1980s and 1990s” with C. Lefanowicz and J. Smith, 6 *Journal of Corporate Finance* (July 2000), pp. 215-239.
- “The effect of goodwill tax deductions on the market for corporate acquisitions,” with B. Ayers and C. Lefanowicz, 22 *Journal of the American Taxation Association* (Supplement 2000), 34-50.
- “The financial statement effects of eliminating the pooling-of-interests method of acquisition accounting” with B. Ayers and C. Lefanowicz, 14 *Accounting Horizons* (March 2000), 1-20.
- “Why do people give interest-free loans to the government? An experimental study of interim tax payments” with B. Ayers and S. Kachelmeier, 21 *Journal of the American Taxation Association* (Fall 1999), pp. 55-74.
- “The impact of federal taxes on the debt-equity structure of closely-held corporations” with B. Cloyd and S. Limberg, 70 *National Tax Journal* (June 1997), 261-277.
- “Organizational form and taxes: An empirical investigation of small businesses” with B. Ayers and B. Cloyd, 18 *Journal of the American Taxation Association* (Supplement 1996), pp. 49-67.
- “The relation between accounting goodwill numbers and equity values” with L. Duvall, R. Jennings, and R. Thompson, 23 *Journal of Business, Finance, and Accounting* (June 1996), pp. 513-533.
- “A test of Tversky’s (1977) diagnosticity hypothesis in an applied accounting context” with M. Schadewald, 77 *Psychological Reports* (1995), pp. 379-382.
- “Multiple and joint business uses of a home office: Meeting the “exclusive use” requirement” with M. Schadewald, 24 *Tax Advisor* (August 1993), pp. 485-489.
- “The use of analogy in legal argument: Problem similarity, precedent and expertise” with G. Marchant, U. Anderson, and M. Schadewald, 55 *Organizational Behavior and Human Decision Processes* (June 1993), pp. 95-119.
- “Can investors unravel the effects of goodwill accounting?” with L. Duvall, R. Jennings, and R. Thompson, 6 *Accounting Horizons* (June 1992), pp. 1-14.
- “Analogy and tax problem solving” with G. Marchant, U. Anderson, and M. Schadewald, 4 *Advances in Taxation* (1992), pp. 225-246.
- “Analogical transfer and expertise in legal reasoning” with G. Marchant, U. Anderson, and M. Schadewald, 48 *Organizational Behavior and Human Decision Processes* (April 1991), pp. 272-290 cited in Bedard & Chi in *Current Research in Psychological Science* 1 (August 1992).
- “Capital market evidence of windfalls from the acquisition of tax carryovers” with E. Plummer, 63 *National Tax Journal* (December 1990), pp. 481-489.

REFEREED PUBLICATIONS (continued)

- “Estimates of the price elasticity of charitable giving: A reappraisal using 1985 itemizer and nonitemizer charitable deduction data” 12 *Journal of the American Taxation Association* (Fall 1990) pp. 39-59.
- “Selection of instructional strategies in the presence of related prior knowledge” with G. Marchant, U. Anderson, and M. Schadewald, 5 *Issues in Accounting Education* (Spring 1990), pp. 41-58.
- “Acquisition accounting method and bid premia for target firms” with P. Shane, 65 *Accounting Review* (January 1990), pp. 25-48.
- “Instructional strategies and the development of tax expertise” with G. Marchant and U. Anderson, 10 *Journal of the American Taxation Association* (Spring 1989), pp. 7-23.
- “A cognitive model of tax problem solving” with G. Marchant, U. Anderson, and M. Schadewald, 2 *Advances in Taxation* (1989) pp. 1-20.
- “Casualty losses: Reimbursement claims and implications for deductibility” with A. Ford, 63 *Taxes* (May 1985), pp. 355-62.
- “Planning acquisitions of R & D property: Lease purchase decisions” with A. Ford, 61 *Journal of Taxation* (July 1984), pp. 18-23.
- “Tax reform: Analyzing a comprehensive income tax” 3 *Journal of Accounting and Public Policy* (1984) pp. 29-39.
- “A framework for utilizing tax returns in tax courses” with E. Outslay and R. Boley, 58 *Accounting Review* (April 1983) pp. 428-38.
- “Enforcement of summonses in requesting accountant's workpapers” with C. Stoltenberg, 60 *Taxes* (September 1982) pp. 673-82, reprinted for use in the 1983 AICPA National Tax Program.
- “Privilege and accountants' workpapers” with C. Stoltenberg, 68 *ABA Journal* (October 1982) pp. 1248-50.
- “The proper charge to capital: *Jarvis* and implications” with A. Ford, 3 *Journal of the American Taxation Association* (Summer 1981) pp. 5-10.

INVITED PUBLICATIONS

- “Discussion of ‘Tradeoffs between tax and financial reporting benefits: Evidence from purchase price allocations in taxable acquisitions.’” *Contemporary Accounting Research* (2019) 36(3): 1255-1262.

CASES, BOOK CHAPTERS, AND BOOKS

- McGraw-Hill's Taxation of Business Entities, 2009 through 2021 editions.* B. Spilker, editor (McGraw-Hill Irwin: New York, NY).
- “Barry Diller, Vivendi, and Mixing Bowl Partnerships” in *Cases in Tax Strategy.* M. Erickson, editor (Prentice-Hall: Upper Saddle River, New Jersey, 2003).
- “Is knowing the tax code all it takes to be a tax expert?” with G. Marchant, in *Tacit Knowledge in Professional Practice: Researcher and Practitioner Perspectives.* R. J. Sternberg and J. A. Horvath, editors (Erlbaum Publishers: Mahwah, New Jersey, 1999).

GRANTS AND OTHER HONORS

Ernst & Young and ATA 2017 Ray Sommerfeld Outstanding Educator Award
 Dr. Ricky W. Griffin Research Award 2016
 ATA Lifetime Service Award 2012
 Distinguished Visiting Faculty, 2006 AAA/D&T Doctoral Consortium
 Texas Blazer Outstanding Professor 2003
 Outstanding Professor in Master's program 2000
 PBIS Dean's Fellow
 Ernst & Young Research in Taxation Grants, 1994 & 1998
 KPMG Tax Research Opportunities Grant, 1993
 University of Texas URI Research Grant 1988
 Arthur Young Research in Taxation Grants 1984, 1986
 Bubb Teaching Award 1983
 Arthur Young Faculty Scholar 1982-84
 University of Kansas Research Grant 1983
 AICPA Doctoral Dissertation Grant 1980
 Price Waterhouse Doctoral Fellowship 1979
 American Jurisprudence Law Award 1978
 William Paton Doctoral Fellowship 1977-79
 Fredrick Leckie Legal Scholarship 1976-77

AFFILIATIONS:

American Accounting Association
 American Taxation Association
 National Tax Association

OTHER ACTIVITIES**PH.D SUPERVISION**

Chair	Jen Glenn, 2020
Chair	Lauren Milbach, 2019
Chair	Kathleen Powers, 2016
Chair	Bridget Stomberg, 2013
Co-Chair	Matt Ege, 2013 (Outstanding Auditing Dissertation Award)
Co-Chair	Stephanie Sikes, 2008
Chair	Jennifer Brown, 2008
Co-Chair	Raquel Alexander, 2001
Chair	Benjamin Ayers, 1996 (AAA Outstanding Dissertation Award)
Co-Chair	David L. Manry, 1992
Co-Chair	Kathrine A. Krawczyk, 1992
Co-Chair	Douglas P. deVidal, 1991
Co-Chair	Leroy F. Christ, 1991

RECENT RELATED WORK EXPERIENCE:

PwC Tax Professional Education 2005-2017
SEC Academic Fellow Division of Corporation Finance 2009-2010
Deloitte and Touche Professional Education 2005-2008

TEACHING EXPERIENCE

Tax Research Seminar (Masters and Doctoral levels)
Advanced Financial Accounting
Introduction to Income Taxation (undergraduate, graduate, and MBA versions)
Federal Taxation of Partnerships and S Corporations
Federal Taxation of Corporations and Shareholders

RECENT SERVICE

ATA Awards Committee (2020-2021)
Mays School of Business, Promotion and Tenure Committee (2019-2021)
Mays School of Business, Faculty Research Council (2015-2021)
Department of Accounting, Chair Recruiting Committee (2020-2021)
Department of Accounting, Chair Selection Committee (2019)
ATA President (2015-2016)

RECENT PROCEEDINGS & PRESENTATIONS

Discussion of “Aggregate DTA Vas and GDP Growth” Financial Accounting Research Midyear Meeting (January, 2021).

Discussion of “Economic Effects of Taxation and Regulation” National Tax Association Annual Meeting, Tampa, Florida (November, 2019).

“CEO incentives for risk-taking and compensation duration.” with T. Kubick and L. Starks (2019) presented at Arizona State University, November, 2019.

“What’s My Target? Analyst Forecast Dispersion and Earnings Management.” with E. Beardsley and P. Wong (2018) presented at Santa Clara University, March, 2018.

SOCIETAL IMPACT STATEMENT

I view my contributions to society in three different roles, teacher, professional, and scholar. I have always taken my teaching responsibilities very seriously, and I constantly strive to bring real-world issues into my classes by emphasizing to our students their responsibility for making a positive impact in their roles as professionals. The cases the students complete for my classes are based on real controversies that include ethical issues being debated in the profession. These cases, often solved through team effort, are designed to make students aware of the influence of their judgments on individuals, businesses and society as a whole.

In 2009, I was honored to be selected as an Academic Fellow for the SEC. I spent a year in Washington, DC where I worked with a number of outstanding professionals who took their responsibilities as regulators very seriously. I was able to see first-hand the impact accounting and business decisions have on society and the responsibility that this power imposes on accountants. As a result, I endeavor to communicate to students that they must also help shoulder this same responsibility to the public. My hope is that I help them to realize and appreciate the critical role of accounting professionals in society.

As an accounting scholar, I have always tried to hold myself to the highest ethical standards and to set an example for our students. Also, I try to instill a sense of ethical responsibilities in my doctoral students and colleagues through mentoring and collaboration. My research often revolves around the economic and behavioral implications of tax and accounting regulations. Over the last five decades, I have had the the privilege of working and interacting with exceptional professionals and scholars, and this experience has convinced me that our discoveries have a substantial impact on business and society. The importance of scholarly research is rarely evident immediately, but over time and with the accumulation of a body of knowledge, our scholarly work provides critical insights into the determinants of economic and social behavior. These insights can be used, in turn, to provide policy makers and regulators with the tools necessary for improve equity and provide for a just society.