

Sean T. McGuire

Professor – J. Rogers Rainey and Kathleen L. Rainey, '44 Chair of Accounting – Presidential Impact Fellow

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Education

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

Publications (in reverse chronological order)

“Cost Structure and Tax-Motivated Income Shifting,” with Scott Rane and Connie Weaver. 2023. *The Accounting Review*, forthcoming.

“Expected Economic Growth and Investment in Corporate Tax Planning,” with Jaewoo Kim, Steven Savoy, and Ryan Wilson. 2022. *Review of Accounting Studies* 27 (2): 745-778.

“Street versus GAAP: Which Effective Tax Rate is More Informative?” with Erik Beardsley and Michael Mayberry. 2021. *Contemporary Accounting Research* 38 (2): 1310-1340.

“Interim Effective Tax Rate Estimates and Internal Control Quality,” with Stevanie Neuman and Sarah Rice. 2020. *Contemporary Accounting Research* 37 (1): 603-633.

“How Quickly Do Firms Adjust to Optimal Levels of Tax Avoidance?” with Jaewoo Kim, Steven Savoy, and Ryan Wilson. 2019. *Contemporary Accounting Review* 36 (3): 1824-1860.

“Internal Information Quality and Tax-Motivated Income Shifting,” with Scott Rane and Connie Weaver. 2018. *Journal of the American Taxation Association* 40 (2): 25-44.

“Do Investors Use Prior Tax Avoidance when Pricing Tax Loss Carryforwards?” with Stevanie Neuman, Adam Olson, and Thomas Omer. 2016. *Journal of the American Taxation Association* 38 (2): 27-49.

“Smoothness and the Value Relevance of Taxable Income,” with Michael Mayberry and Thomas Omer. 2015. *Journal of the American Taxation Association* 37 (2): 141-167.

“Forward-Looking Voluntary Disclosures in Proxy Contests,” with Stephen Baginski and Sarah Clinton. 2014. *Contemporary Accounting Research* 31 (4): 1008-1046.

“Dual Class Ownership and Tax Avoidance,” with Dechun Wang and Ryan Wilson. 2014. *The Accounting Review* 89 (4): 1487-1516.

“Investment Opportunity Sets, Operating Uncertainty, and Capital Market Pressure: Determinants of Investments in Tax Shelter Activities?” with Thomas Omer and Jaron Wilde. 2014. *Journal of the American Taxation Association* 36 (1): 1-26.

“Tax Avoidance: Does Tax-Specific Industry Expertise Make a Difference?” with Thomas Omer and Dechun Wang. 2012. *The Accounting Review* 87 (3): 975-1003.

“The Impact of Religion on Financial Reporting Irregularities,” with Thomas Omer and Nathan Sharp. 2012. *The Accounting Review* 87 (2): 645-673.

“Assessing the Financial Reporting Consequences of Conversion to IFRS: The Case of Equity-Based Compensation,” with Mary Lea McAnally and Connie Weaver. 2010. *Accounting Horizons* 24 (4): 589-621.

“Credit Ratings and Taxes: The Effect of Book/Tax Differences on Credit Rating Changes,” with Benjamin Ayers and Stacie Laplante. 2010. *Contemporary Accounting Research* 27 (2): 359-402.

Working Papers

“The Effect of Shareholder Scrutiny on Corporate Tax Behavior: Evidence from Shareholder Litigation,” with Dain Donelson, Jennifer Glenn, and Chris Yust. Conditionally accepted at *Contemporary Accounting Research*.

“Executive Compensation Incentives and Tax-Motivated Income Shifting,” with Michael Mayberry and Scott Rane

“The effect of disclosure prominence on real activities: Evidence from tax-related disclosure deregulation,” with Daniel Cohen, Brad Hepfer, and Young Hoon Kim

“Check Your Attitude: An Examination of Companies’ Attitude toward Tax Enforcement,” with Hannah Judd, Connie Weaver, and Junwei Xia.

“Hedge Fund Activists and Financial Reporting for Taxes: Evidence from the Valuation Allowance for Deferred Tax Assets,” with Mary Cowx, Jennifer Glenn, and Patrick Kielty

“Agency Costs and SPACS: Evidence from Tax-Disadvantaged SPAC Acquisitions,” with Brad Hepfer and Junwei Xia

Professional Experience

College Station, TX James Benjamin Department of Accounting, Mays Business School, Texas A&M University

2008 – 2015 *Assistant Professor of Accounting*

2015 – 2022 *Associate Professor of Accounting*

2022 – present *Professor of Accounting*

2023 – present *Department Head*

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

Texas A&M University

ACCT 405 Income Taxation, Spring 2009 - present
Spring 2023 Overall Instructor Rating: 4.84/5.0

ACCT 677 PhD Seminar, Fall 2014

University of Georgia

ACCT 5400 Taxation I

ACCT 2102 Principles of Accounting II (Managerial)

Invited Presentations

2023 Brigham Young University
Financial Accounting and Reporting Section Midyear Meeting

2022 Boston University
American Tax Association Midyear Meeting (presented by coauthor)

2021 University of Arizona
Rotman Accounting Research Conference
University of Illinois at Urbana-Champaign
ATA Doctoral Consortium
ATA New Faculty Career Panel

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

2018 American Taxation Association 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

J. Rogers Rainey and Kathleen L. Rainey, '44 Chair of Accounting, 2022
Ernst & Young Professorship in Accounting, 2017-2022
Texas A&M University Association of Former Students Distinguished Teaching Award (University Level), 2020
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

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, 2022
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

Texas A&M University	Member, Mays Business School Dean Search Committee, 2022 – 2023 Member, University Research Council, 2021 – 2022 Chair, Mays PhD Coordinator Group, 2021 – 2022 PhD Coordinator, 2020 – 2022 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	Jeremy Lee, chair (in process) Hannah Judd, member (initial placement Brigham Young University) Stephen Stewart, member (initial placement Trinity University) 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 – 2022 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 – 2021 <i>The Accounting Review</i>

Referee Activities
(Selected journals)

Journal of Accounting Research

Review of Accounting Studies

Contemporary Accounting Research

Academy of Management Journal

Management Science

Journal of the American Taxation Association

Societal Impact Statement

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.