

**Dr. Paul M. Demeré**

J.M. Tull School of Accounting  
University of Georgia

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Google Scholar Page: <https://scholar.google.com/citations?user=ArkCupgAAAAJ&hl=en>

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**Academic Positions**

**University of Georgia – J.M. Tull School of Accounting**, Athens, GA

- Assistant Professor of Accounting (June 2017-Current)

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**Education and Certification**

**Ph.D. in Accountancy**, University of Illinois at Urbana-Champaign, May 2017

**Masters of Accounting & Information Systems (Taxation)**, Virginia Polytechnic Institute, May 2008

**B.S. in Accounting & Information Systems (Accounting)**, Virginia Polytechnic Institute, May 2007

**Certified Public Accountant**, Active license in North Carolina (since 2009) and Virginia (since 2010)

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**Publications**

Demeré, Paul. 2023. “Is Tax Return Information Useful to Equity Investors?” *Review of Accounting Studies*, Forthcoming. <https://doi.org/10.1007/s11142-023-09792-7>

- 2022 *Review of Accounting Studies* Conference Best Paper Award Winner

Cussatt, Marc and Paul Demeré. 2023. “The Usefulness of Corporate Income Tax Accounting: Evidence from Pension Returns.” *The Accounting Review* 98 (1): 163-190. <https://doi.org/10.2308/TAR-2020-0477>

Demeré, Paul, Michael Donohoe, and Petro Lisowsky. 2020. “The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance.” *Contemporary Accounting Research* 37 (3): 1562-1597. <https://doi.org/10.1111/1911-3846.12580>

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**Working Papers**

“Do U.S. Multinationals Use Income Shifting to Facilitate and Hide Corruption?”, with Jeffrey Gramlich and Yoonsoo Nam

“Audit Firm Reputation and Perceived Audit Quality: Evidence from Envelopegate”, with Beau Barnes, Marc Cussatt, and Nancy Harp

“Smoothing GAAP ETRs through Tax Accruals and the Quality of Financial Reporting”, with Laura Yue Li, Petro Lisowsky, and R. William Snyder

“Auditor Diffusion of Forecasting Knowledge”, with Zhuoli Axelton, Jeffrey Gramlich, and M. Kathleen Harris

“Using Narrative Disclosures to Predict Tax Outcomes”, with Olga Bogachek, Antonio De Vito, and Francesco Grossetti

“The Value of International Income Shifting to U.S. Multinational Firms”, with Jeffrey Gramlich

### **Workshop Presentations**

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2023 University of Paderborn, Paderborn, Germany  
 2023 WHU - Otto Beisheim School of Management, Vallendar, Germany  
 2021 University of Kansas, Lawrence, KS (online due to Covid-19)  
 2021 University of Georgia, Athens, GA  
 2019 National University of Singapore, Singapore  
 2017 University of Illinois at Urbana-Champaign, Champaign, IL  
 2017 Washington State University, Pullman, WA  
 2017 University of Connecticut, Storrs, CT  
 2017 Virginia Polytechnic Institute & State University, Blacksburg, VA  
 2017 University of Georgia, Athens, GA  
 2016 University of Illinois at Urbana-Champaign, Champaign, IL (×2)  
 2015 Washington State University, Pullman, WA  
 2014 University of Illinois at Urbana-Champaign, Champaign, IL

### **Conference Presentations**

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2023 EIASM Conference on Current Research in Taxation, Munster, Germany (Presenter and Discussant)  
 2023 Berlin-Vallendar Conference on Tax Research, Vallendar, Germany (Discussant)  
 2023 *Journal of Accounting and Public Policy* Annual Conference, London, UK (Presenter)  
 2022 *Review of Accounting Studies* Conference, Palo Alto, CA (Presenter)  
 2022 Berlin-Vallendar Conference on Tax Research, Vallendar, Germany (Presenter)  
 2022 AAA - ATA Mid-Year Meeting, St. Louis, MO (Discussant)  
 2022 Hawaii Accounting Research Conference, Honolulu, HI (Presenter and Discussant×2)  
 2021 AAA - ATA Mid-Year Meeting, online due to Covid-19 (Discussant)  
 2020 National Tax Association Annual Conference on Taxation, online due to Covid-19 (Discussant×2)  
 2020 EIASM Conference on Current Research in Taxation, online due to Covid-19 (Presenter and Discussant)  
 2020 Berlin-Vallendar Conference on Tax Research, online due to Covid-19 (Presenter)  
 2020 Hawaii Accounting Research Conference, Hilo, HI (Presenter and Discussant)  
 2019 National Tax Association Annual Conference on Taxation, Tampa, FL (Presenter and Discussant×2)  
 2019 Berlin-Vallendar Conference on Tax Research, Berlin, Germany (Presenter)  
 2019 Virginia Tech Accounting Research Conference, Blacksburg, VA (Discussant)  
 2019 Southeast Summer Accounting Research Conference, Atlanta, GA (Presenter)  
 2019 AAA - ATA Mid-Year Meeting, Washington, DC (Discussant)  
 2018 Hawaii Accounting Research Conference, Honolulu, HI (Presenter×2 and Discussant)  
 2017 National Tax Association Annual Conference on Taxation, Philadelphia, PA (Discussant×2)  
 2017 Berlin-Vallendar Conference on Tax Research, Vallendar, Germany (Presenter)  
 2017 EIASM Conference on Current Research in Taxation, Vienna, Austria (Presenter and Discussant)  
 2017 Journal of the American Taxation Association Conference, Phoenix, AZ (Presenter)  
 2016 National Tax Association Annual Conference on Taxation, Baltimore, MD (Discussant)  
 2015 National Tax Association Annual Conference on Taxation, Boston, MA (Presenter)  
 2015 University of Illinois Symposium on Tax Research, Chicago, IL (Discussant)  
 2015 AAA Annual Meeting, Chicago, IL (Presenter×2)

2015 AAA - ATA Mid-Year Meeting, Washington, DC (Presenter)

## Media Citations

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*BNA Daily Report* (10/26/2016) “Thousands of Subsidiaries Go Missing From Bank SEC Filings”

## Research Interests and Experience

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Research Interests:

- The information content in corporate tax disclosures
- The effects of tax information on market participants
- The unintended consequences of tax policies
- Tax planning and corporate malfeasance
- Auditor expertise

University of Illinois at Urbana-Champaign, Research Assistant

- Under Petro Lisowsky, Spring 2015
- Under Michael Donohoe, Fall 2014 and Summer 2015

Selected to participate in the 2018 IRS Joint Statistical Research Program for the proposal “The Effects of Country-by-Country Reporting on U.S. Multinational Corporations”, with Jane Song and Erin Towery

Attended the 2016 ÊSTIMATE Conference at Michigan State University

## Teaching and Tutoring

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Teaching Interests:

- Taxation: corporate, individual, multijurisdictional, research, and strategy
- Managerial/cost accounting and decision analysis
- Financial accounting (all levels) and financial statement analysis

University of Georgia

- ACCT 5400, Taxation I
  - Fall 2023 (Ongoing through December 2023)
  - Fall 2022 (4.5/5.0 teacher rating, 4.7/5.0 course difficulty rating)
  - Fall 2021 (4.7/5.0 teacher rating, 4.9/5.0 course difficulty rating)
  - Fall 2020 (4.5/5.0 teacher rating, 4.8/5.0 course difficulty rating)
  - Fall 2019 (4.7/5.0 teacher rating, 4.9/5.0 course difficulty rating)
  - Fall 2018 (4.6/5.0 teacher rating, 4.8/5.0 course difficulty rating)
  - Fall 2017 (4.1/5.0 teacher rating, 4.7/5.0 course difficulty rating)

University of Illinois at Urbana-Champaign, Graduate Instructor

- ACCY 302, Decision Making in Accounting
  - Summer 2014 (4.7/5.0 instructor rating)
    - University of Illinois “List of Teachers Ranked as Excellent by Their Students”
  - Summer 2013 (4.7/5.0 instructor rating)
    - Rated Outstanding by the University of Illinois “List of Teachers Ranked as Excellent by Their Students”

University of Illinois at Urbana-Champaign, Graduate Teaching Assistant

- ACCY 451, Advanced Income Tax Problems, Summer 2015 (under Tom Sternburg)
- ACCY 552, Partnership Income Taxation, Spring 2013 (under Tom Sternburg)
- ACCY 302, Decision Making in Accounting, Fall 2012 (under Clara Chen)

Virginia Polytechnic Institute, Graduate Instructor

- ACIS 2115, Principles of Accounting I, Fall 2007 and Spring 2008

Virginia Polytechnic Institute, Virginia Tech Center for Academic Enrichment and Excellence, Tutor

- Fall 2004-Fall 2005 and Fall 2006-Summer 2007
- Certified as a Master Tutor by the College Reading and Learning Association

## Professional Experience

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**PricewaterhouseCoopers LLP**, September 2008-May 2012, Greensboro, NC and McLean, VA

- Tax Senior Associate in the Mergers & Acquisitions Tax Group (May 2011-May 2012)
  - Participant in PwC's M&A University III
  - Instructor for PwC's Tax I Training
- Tax Senior Associate in the Private Company Services Group (July 2010-May 2011)
- Tax Associate in the Private Company Services Group (September 2008-July 2010)

**Mark J. Bryant CPA**, Spring 2006, Blacksburg, VA

- Tax Intern

## Professional Affiliations

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American Institute of Certified Public Accountants

American Accounting Association – American Taxation Association Section

Beta Gamma Sigma

Beta Alpha Psi Alumni

## Service

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University/Department Service

- Member, Terry College of Business (UGA) Computer and Information Resources Committee, 2019-2023
  - Committee co-chair, 2020-2023
- Member, Terry College of Business (UGA) Admissions Appeals Committee, 2018-2019
- Member, J.M. Tull School of Accounting (UGA) Tax Curriculum Committee, 2017-Current
- Member, J.M. Tull School of Accounting (UGA) Awards Committee, 2017-2019 and 2020-Current
- Coach, UGA teams in the SEC Tax Case Competition, 2018 and 2019

Academic Service

- Member, ATA Research Resources and Methodologies Committee, 2018-Current
- Member, *Journal of the American Taxation Association* Conference Committee, 2022-Current
- Ad Hoc Journal Reviewer
  - *The Accounting Review*
  - *Accounting, Organizations and Society*

- *Contemporary Accounting Research*
- *European Accounting Review*
- *Journal of Public Economics*
- *Journal of the American Taxation Association*
- *Accounting Horizons*
- *Accounting Perspectives*
- *The International Journal of Accounting*
- *Journal of Accounting, Auditing and Finance*
- *Journal of Accounting and Public Policy*
- *Journal of Accounting and Taxation*
- *Journal of Emerging Technologies in Accounting*
- Ad Hoc Conference Reviewer
  - *Journal of the American Taxation Association* Conference
  - American Taxation Association Midyear Meeting
  - European Accounting Association Annual Congress
  - Financial Accounting and Reporting Section Midyear Meeting
  - Hawaii Accounting Research Conference
  - Southeast Summer Accounting Research Conference
  - University of Illinois Symposium on Audit Research
  - University of Illinois Symposium on Tax Research

#### Ph.D. Students

- Reference letter writer for Zhuoli Axelton, Washington State University Ph.D. student

#### **Awards and Honors**

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Best Paper Award Winner at the *Review of Accounting Studies* Conference, 2022  
Financial Accounting and Reporting Section Excellence in Reviewing Award, 2021  
Best Paper Award Winner at the AAA Western Region Meeting, 2017  
Kenneth P. Santee Graduate Fellowship, 2016-2017  
Victor L. Bernard Memorial Scholar, 2016  
Richard D. and Anne Marie Irwin Fellowship, 2015-2016  
Fred H. Figge Distinguished Teaching Assistant Award, 2015  
College of Business Alumni Association Excellence-in-Teaching Award for a Teaching Assistant, 2015  
Joseph E. and Ouida Wald Zwisler Fellowship, 2014  
AICPA Accounting Doctoral Scholar, 2012-2016  
Rosalind N Cranor Scholarship in Accounting and Information Systems, 2007-2008  
Christopher Allen Johnson Memorial Scholarship in Accounting, 2005-2007  
Goodman & Company Annual Scholarship, 2005 & 2006  
Goodman Accounting Challenge – Member of the first-place team, 2004