

**Dr. Paul M. Demeré**  
J.M. Tull School of Accounting  
University of Georgia  
A323 Moore-Rooker Hall | Athens, GA 30602  
Email: [pauldemere@uga.edu](mailto:pauldemere@uga.edu)  
SSRN Author Page: <http://ssrn.com/author=1922743>

## Academic Positions

---

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

- Assistant Professor of Accounting (June 2017-Current)

## 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)

## Refereed Publications

---

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>

## Working Papers

---

“Is Tax Return Information Useful to Equity Investors?” (Dissertation Paper)

- Committee: Petro Lisowsky (Chair), Michael Donohoe, Timothy Johnson, and Theodore Sougiannis

“Do Smoothing Activities Indicate Higher or Lower Financial Reporting Quality? Evidence from Effective Tax Rates”, with Laura Yue Li, Petro Lisowsky, and R. William Snyder

“The Usefulness of ERISA Accounting and Disclosures”, with Marc Cussatt

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

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

- Winner of the Best Paper Award at the 2017 AAA Western Region Meeting

“Methodological Issues with Common Accounting Variables in the Context of Measuring Income Shifting Consequences”, with Jeffrey Gramlich

## **Workshop Presentations**

---

2021 University of Kansas, Virtual due to Covid-19 (Scheduled)  
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**

---

2021 AAA - ATA Mid-Year Meeting, online due to Covid-19 (Scheduled)  
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**

---

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

## **Research Interests and Experience**

---

Research Interests:

- The role of tax planning in enabling corporate malfeasance
- The information content in corporate tax disclosures
- The effects of tax information on market participants
- The unintended consequences of tax policies

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

University of Illinois at Urbana-Champaign, Research Assistant

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

Attended the 2016 ÊSTIMATE Conference at Michigan State

## Teaching and Tutoring

---

Teaching Interests:

Taxation: corporate, individual, multijurisdictional, research, and strategy

Managerial/cost accounting

University of Georgia

- ACCT 5400, Taxation I, Fall 2020 (4.5/5.0 teacher rating, 4.8/5.0 course difficulty rating)
- ACCT 5400, Taxation I, Fall 2019 (4.7/5.0 teacher rating, 4.9/5.0 course difficulty rating)
- ACCT 5400, Taxation I, Fall 2018 (4.6/5.0 teacher rating, 4.8/5.0 course difficulty rating)
- ACCT 5400, Taxation I, 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”
- ACCY 302, Decision Making in Accounting, 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, Spring 2008
- ACIS 2115, Principles of Accounting I, Fall 2007

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

---

**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**

---

American Institute of Certified Public Accountants  
American Accounting Association – American Taxation Association Section  
Beta Gamma Sigma  
Beta Alpha Psi Alumni

### **Service**

---

#### University/Department Service

- Member, Terry College of Business (UGA) Computer and Information Resources Committee, 2019-2021
- Member, Terry College of Business (UGA) Admissions Appeals Committee, 2018-2019
- Member, J.M. Tull School of Accounting (UGA) Tax Curriculum Committee, 2017-2021
- Member, J.M. Tull School of Accounting (UGA) Awards Committee, 2017-2019
- Coach, UGA teams in the SEC Tax Case Competition, 2018 and 2019

#### Academic Service

- Member, ATA Research Resources and Methodologies Committee, 2018-2021
- Ad Hoc Reviewer
  - *The Accounting Review*
  - *Accounting, Organizations and Society*
  - *Contemporary Accounting Research*
  - *Journal of the American Taxation Association*
  - *Accounting Horizons*
  - *European Accounting Review*
  - *International Journal of Accounting*
  - *Journal of Accounting, Auditing and Finance*
  - *Journal of Accounting and Public Policy*
  - *Journal of Emerging Technologies in Accounting*
  - Journal of the American Taxation Association Conference
  - American Taxation Association Midyear Meeting
  - Financial Accounting and Reporting Section Midyear Meeting
  - Hawaii Accounting Research Conference
  - University of Illinois Symposium on Tax Research
  - University of Illinois Symposium on Audit Research

#### Ph.D. Students

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

### **Awards and Honors**

---

Kenneth P. Santee Graduate Fellowship, 2016-2017  
Victor L. Bernard Memorial Scholar, 2016  
Richard D. and Anne Marie Irwin Fellowship, 2015-2016  
Fred H. Figue 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