JOHN R. ROBINSON

C. Aubrey Smith Professor of Accounting McCombs School of Business, 1 University Station B6400 University of Texas at Austin, Austin, TX 78712-0211 September 1, 2013

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

1985-present	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 Board, The Accounting Review

EDITORIAL SERVICE

2008-present

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2002-2005	Editor, Journal of the American Taxation Association
1982-present	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, <i>The Accounting Review</i> (Education Research)

GRANTS AND HONORS

2012	ATA Outstanding Service Award
2008	ATA Outstanding Manuscript Award
2006	Distinguished Visiting Faculty, AAA/Deloitte & Touche/Doctoral Consortium
2003	ATA Outstanding Manuscript Award
2003	Texas Blazer Outstanding Professor
2001	C. Aubrey Smith Professor of Accounting
2000	Outstanding Professor in Master's program

GRANTS AND HONORS (continued)

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 Institute of CPAs

American Taxation Association

National Tax Association

RELATED WORK EXPERIENCE:

TEXAS: PwC Tax Professional Education 2005-2011

Deloitte and Touche Professional Education 2005-2008 University of Texas CPA Review Course 1996-2004

WYOMING: Wyoming Society of CPAs, CPA Review Course 1985

KANSAS: Kansas Society of CPAs, CPA Review Course 1982-84

MICHIGAN: Research Fellow, Internal Control Study 1979

Teaching Fellow, Accounting and Taxation 1977-79 AICPA National Tax Education Program 1977-80 Practicing Legal Clinic (Income Tax and Law) 1979

COLORADO: Faculty Intern in Finance and Audit 1975, 1976

Teaching and Research Fellow 1975-76

Staff Accountant (Siecke-Newman & Co.) 1976 Staff Intern (Arthur Young & Co.) 1974-75

REFEREED PUBLICATIONS

"Distilling the reserve for uncertain tax positions: The revealing case of Black Liquor." with L. De Simone and B. Stomberg, *Review of Accounting Studies* (forthcoming 2014).

- "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* 18 (2012) 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.
- "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.
- "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.
- "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.

REFEREED PUBLICATIONS (continued)

"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.
- "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.

REFEREED PUBLICATIONS (continued)

"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.

CASES, BOOK CHAPTERS, AND BOOKS

- McGraw-Hill's Taxation of Business Entities, 2010 through 2013 editions. B. Spilker, editor (McGraw-Hill Irwin: New York, NY, 2009, 2010, 2011, and 2012).
- "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).

REFEREED PROCEEDINGS

- "Distilling the reserve for uncertain tax positions: The revealing case of Black Liquor." with B. Stomberg and L. De Simone, American Accounting Association Annual Meeting (2011).
- "Distilling the reserve for uncertain tax positions: The revealing case of Black Liquor." with B. Stomberg and L. De Simone, American Taxation Association Midyear Meeting (2011).
- "The impact of evaluating the tax function as a profit center on the book-tax gap." with S. Sikes and C. Weaver, American Accounting Association Annual Meeting (2007).
- "Capital gains taxes and IPO under-pricing." with K. Ellis and O. Li, American Accounting Association Annual Meeting (2007).
- "Capital gains taxes and IPO under-pricing." with K. Ellis and O. Li, National Tax Association Annual Meeting (2006).
- "Is Aggressive Financial and Tax Reporting Related to the Organization and Orientation of the Corporate Tax Function?" with S. Sikes and C. Weaver, National Tax Association Annual Meeting (2006).
- "Bank holding company distributions after the 2003 dividend tax rate reduction." With B. Cloyd and C. Weaver, University of Illinois Tax Research Symposium (2005)
- "The effect of shareholder-level capital gains taxes on the structure of corporate acquisitions." with with B. Ayers and C. Lefanowicz, University of North Carolina Annual Tax Research Symposium (2003).
- "The effect of shareholder-level dividend taxes on stock prices: Evidence from the Revenue Reconciliation Act of 1993." with B. Ayers and B. Cloyd, British Accounting Association Annual Meeting (2001).
- "Do goodwill deductions enhance competition for corporate acquisitions" with B. Ayers and C. Lefanowicz, University of North Carolina Annual Tax Research Symposium (2000).
- "The influence of income taxes on the use of inside and outside debt by small businesses" with B. Ayers and B. Cloyd, AAA National Meeting (1999).
- "Why do people give interest-free loans to the government? An experimental study of interim tax payments" with B. Ayers and S. Kachelmeier, University of Illinois Tax Research Symposium VI (1997) and AAA National Meeting (1998).

REFEREED PROCEEDINGS (CONTINUED)

"Organizational form and taxes: An empirical analysis of small businesses" with Benjamin C. Ayers and C. Bryan Cloyd, University of Illinois Tax Research Symposium IV (1995), the ATA midyear *JATA* conference (1996), and the AAA Western Regional Meeting (1996).

- "The impact of federal taxes on the debt-equity structure of closely-held corporations" with C. Bryan Cloyd and Stephen T. Limberg, University of Michigan Tax Policy Research Symposium (1995) and the AAA Western Regional Meeting (1996).
- "The impact of federal taxes on debt-equity structure: An empirical investigation of C and S corporations." ATA Midyear meeting (Atlanta, 1994) and UT Tax Research Symposium (1994).
- "Ownership structure, information leakage, and price run-ups prior to corporate acquisitions" with C. Lefanowicz, AAA National Meeting (1994).
- "The disclosure of tax assurances in corporate acquisitions" with D. deVidal and S. Limberg, AAA National Meeting (1993).
- "Investors' perceptions of the accounting treatment for goodwill" with L. Duvall, R. Jennings, and R. Thompson, AAA National Meeting (1991).
- "Surface and structural similarity, professional expertise and the use of analogy in tax problem solving" with G. Marchant, U. Anderson, and M. Schadewald, AAA National Meeting (1989).
- "Strategies for acquiring tax expertise: Effects of prior knowledge," with G. Marchant, U. Anderson, and M. Schadewald, AAA National Meeting (1989).
- "Purchase and pooling: Evidence of stock market effects" with P. Shane, Midwest AAA Regional Meeting (1987).
- "The effect of LIFO conformity changes" with D. Smith, AAA Western Regional Meeting (1985).
- "The Influence of Selected Tax Variables upon the Premiums Paid on Corporate Combinations" AAA National Meeting (1981).
- "Charitable Contributions of Property" AAA Western Regional Meeting (1980).

OTHER ACTIVITIES

PH.D SUPERVISION:

Chair Bridget Stomberg, 2013 Matt Ege, 2013 Co-Chair Co-Chair Stephanie Sikes, 2008 Jennifer Brown, 2008 Chair Raquel Alexander, 2001 Co-Chair Benjamin Ayers, 1996 Chair David L. Manry, 1992 Co-Chair Co-Chair Kathrine A. Krawczyk, 1992 Douglas P. deVidal, 1991 Co-Chair Co-Chair Leroy F. Christ, 1991

TEACHING EXPERIENCE:

Advance Financial Accounting

Introduction to Income Taxation (undergraduate and graduate)

Federal Taxation of Partnerships and S Corporations

Federal Taxation of Corporations and Shareholders

SERVICE:

McCombs School of Business, Faculty Research Committee (2002-2003, 2006-2007 2011-2013) chair (2013-2014)

McCombs School of Business, Research Awards Committee (2012-2013),

Department of Accounting, MPA Program Committee (2012-2013)

McCombs School of Business, Promotions Committee (2000-2002), chair (2003-2005)

McCombs School of Business, Faculty Advisory Committee (2003-2005)

McCombs School of Business, Undergraduate Committee (2002-2004, 1998-2001)

Department of Accounting Doctoral Admissions Committee (1999-2007, 1989-1991), chair (1992-1996)

Department of Accounting Ad hoc Curriculum Committee (2000-2002)

Department of Accounting Executive Committee (1999-2003, 2011-2012)

ATA Publications Committee (1996-1998, 2011-2012, chair 2012-2013)

ATA Long-range Planning Committee (2010-2011)

ATA Outstanding Service Committee (2007-2009), chair (2009-2010)

ATA Doctoral Consortium Committee, chair (2006-2007)

ATA JATA Conference Committee, chair (2003-2006)

ATA Outstanding Manuscript Committee (2005-2006)

ATA Trustee (1998-1999, 2011-2012)

ATA Research Resources Committee (1997), chair (1998)

University Welfare Committee (1996-1997)

College of Business Teaching Awards Committee (1996)