

# Christina M. Lewellen

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## Academic Employment

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**Poole College of Management, North Carolina State University**  
Assistant Professor of Accounting 2016 – present

**Florida State University**  
Research Assistant 2012 – 2016

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## Education and Professional Certification

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Ph.D., Accounting – Florida State University 2016

B.S. and M.S. in Accounting (Magna Cum Laude) – East Carolina University 2007

Certified Public Accountant, North Carolina (active status) 2008 – present

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## Research

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### Research Interests:

Determinants and effects of corporate tax planning, multinational tax avoidance and tax havens, financial reporting quality and transparency, corporate governance

### Publications:

“Tax haven incorporation and financial reporting transparency” (dissertation) –*Review of Accounting Studies*, Accepted.

Awards:

- 2017 American Taxation Association/PwC Outstanding Tax Dissertation Award
- 2017 International Accounting Section Outstanding International Accounting Dissertation Award

“Tax haven incorporation and the cost of capital” with Luke Watson and Landon Mauler. *Contemporary Accounting Research* (forthcoming). <https://doi.org/10.1111/1911-3846.12703>

“Ethical considerations of corporate tax avoidance: Diverging perspectives from different stakeholders.” with Nathan Goldman. 2021. In *The Routledge Handbook of Accounting Ethics*, 258–269. Abingdon: Routledge.

“Board risk oversight and corporate tax planning practices” with Michelle McAllister, Nathan Goldman, and Mark Beasley. 2021. *Journal of Management Accounting Research: Special Interest Forum on the Interface Between Managerial Accounting and Tax* 33 (1): 7-32.

“Make tax planning a part of your company’s risk management strategy” with Michelle McAllister, Nathan Goldman, and Mark Beasley. 2020. Published online at *Harvard Business Review*. <https://hbr.org/2020/11/make-tax-planning-a-part-of-your-companys-risk-management-strategy>

“The complementarity between tax avoidance and manager diversion: Evidence from tax haven firms” with T.J. Atwood. 2019. *Contemporary Accounting Research* 36 (1): 259–294.

### **Working papers:**

“Just BEAT It” Do firms reclassify costs to avoid the base erosion and anti-abuse tax (BEAT) of the TCJA?” with Dan Lynch, Stacie Laplante, and David Samuel

*Status:* revising for resubmission to *Journal of Financial Economics* (2<sup>nd</sup> round)

“Tax avoidance and labor investments” with Nathan Goldman and Simone Traini

*Status:* revising for resubmission to *Journal of Accounting, Auditing, and Finance* (3<sup>rd</sup> round)

“Tax avoidance or recent losses?” with Scott Dyreng, Brad Lindsey, and Robert Hills

*Status:* under review at *The Accounting Review*

“Tempering financial reporting risk through risk oversight” with Michelle McAllister, Allen Blay, and Mark Beasley

*Status:* under review at *Journal of Business Finance & Accounting*

“Foreign or domestic: The tax haven location decisions of U.S. firms” with Brad Lindsey and Wendy Wilson

*Status:* preparing for submission to *Contemporary Accounting Research*

“New evidence on the determinants of the Deferred Tax Asset Valuation Allowance” with Andy Schmidt and Nathan Goldman

*Status:* revising and preparing for journal submission

“Tax planning gone awry: Do tax-motivated firms experience worse tax outcomes from losses compared to other firms?” with Scott Dyreng and Brad Lindsey

*Status:* revising

### **Other research in progress:**

“Why do firms incorporate in tax havens? Tax and non-tax explanations”

with Luke Watson (data analysis stage)

“Do financial statement estimates provide information about future macroeconomic conditions?”

with Andy Schmidt and Brad Lindsey (data analysis stage)

### **Thought leadership articles:**

[“Are the Ultra-Wealthy Avoiding Income Taxes?”](#) With Nathan Goldman and Andy Schmidt. June 2021. NC State Poole Thought Leadership.

[“2021 Tax Day – Ask the Experts”](#) with Nathan Goldman

March 2021. WalletHub.

[“Biden Announces A New Round of COVID-19 Stimulus Payments”](#) with Nathan Goldman. March 2021. NC State Poole Thought Leadership.

[“Behind Bitcoin – A Closer Look at the Tax Implications of Cryptocurrency”](#) with Nathan Goldman. February 2021. NC State Poole Thought Leadership.

[“Robinhood and the Rise of Day Trading: What does it mean on your income taxes?”](#) with Nathan Goldman. February 2021. NC State Poole Thought Leadership.

[“Taxation and Representation: How a Biden Presidency Could Affect Federal Income Taxes”](#) with Nathan Goldman. September 2020. NC State Poole Thought Leadership.

## **Professional activities**

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### **Invited research presentations and discussions**

#### **2021**

- University of Connecticut (planned)
- Berlin-Vallendar Conference on Tax Research (planned)
- Journal of International Accounting Research (JIAR) Doctoral Consortium
  - Invited panel presentation – “Managing Your Career: Research”
- American Tax Association (ATA) Midyear Meeting (discussion)

#### **2019**

- ATA Midyear Meeting (discussion)
- International Accounting Section (IAS) Midyear Meeting (discussion)
- Indiana University Tax Camp
- JIAR Doctoral Consortium
  - Invited panel discussion – “Advice to Doctoral Students”

#### **2018**

- ATA Midyear Meeting
- American Accounting Association (AAA) Annual Meeting
- Norwegian Tax Symposium

#### **2017**

- ATA Midyear Meeting
- University of Notre Dame
- EIASM Conference on Current Research in Taxation (paper presentation and discussion)
- Berlin-Vallendar Conference on Tax Research
- AAA Annual Meeting (discussion)
- National Tax Association (NTA) Annual Conference

#### **2016**

- ATA Midyear Meeting
- AAA Annual Meeting
- University of Illinois at Urbana-Champaign
- University of Cincinnati
- University of North Florida
- Lehigh University
- North Carolina State University

#### **2015**

- AAA Annual Meeting (discussion)

### **Papers accepted at refereed conferences – research presented by co-authors**

2021 ATA Midyear Meeting, AAA Annual Meeting

2020 EIASM Conference on Current Research in Taxation, Dairyland Accounting Research Symposium, NTA Annual Conference, WU Vienna, Financial Accounting and Reporting Section (FARS) Midyear Meeting, UNC Tax Symposium, ATA Midyear Meeting

- 2019 NTA Annual Conference, Auditing Midyear Meeting  
 2016 AAA Annual Meeting (2 papers presented by co-authors)

**Other Conference Participation** (\* indicates by invitation)

- 2021 UNC Tax Symposium\*, Norwegian Tax Symposium\*, JIAR Doctoral Consortium\*  
 2020 UNC Tax Symposium\*, EIASM Conference on Current Research in Taxation, Univ. of Texas/Univ. of Waterloo Taxation in a Global Economy Research Symposium\*  
 2019 UNC Tax Symposium\*, JIAR Conference and Doctoral Consortium\*  
 2018 UNC Tax Symposium\*, Univ. of Texas/Univ. of Waterloo Taxation in a Global Economy Research Symposium\*, Norwegian Tax Symposium\*  
 2017 UNC Tax Symposium\*, AAA/Ernst and Young New Faculty Consortium, Univ. of Illinois Tax Symposium\*, Deloitte Tax Faculty Symposium\*  
 2016 Univ. of Texas/Univ. of Waterloo Taxation in a Global Economy Research Symposium\*, NTA Annual Conference (moderator)\*  
 2015 Univ. of Illinois Tax Symposium and Doctoral Consortium\*, AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium\*, ATA Midyear Meeting and Doctoral Consortium  
 2014 Univ. of Texas/Univ. of Waterloo Taxation in a Global Economy Research Symposium\*, AAA Annual Meeting, ATA Midyear Meeting and Doctoral Consortium, Florida Accounting Symposium (moderator)\*  
 2013 Univ. of Illinois Tax Symposium and Doctoral Consortium  
 2011 Accounting Doctoral Scholars Conference\*

**Professional Service**

Ad hoc reviewer: The Accounting Review, Review of Accounting Studies, Production and Operations Management, Accounting Horizons, The Financial Review, Journal of Public Economics, Journal of International Accounting, Auditing and Taxation, ATA Midyear Meeting, AAA Annual Meeting, FARS Midyear Meeting, and IAS Midyear Meeting

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| JIAR Doctoral Consortium – invited panel presenter and breakout group discussion leader | 2021        |
| ATA/PwC Outstanding Tax Dissertation Award Committee                                    | 2021 – 2022 |
| ATA Annual Meeting Program Committee  | 2021 – 2022 |
| IAS Outstanding Tax Dissertation Award Committee  | 2021 – 2022 |
| JIAR Doctoral Consortium – invited panel presenter and breakout group discussion leader | 2019        |
| ATA/PwC Outstanding Tax Dissertation Award Committee                                    | 2019 – 2020 |
| ATA Tax Manuscript Award Committee  | 2018 – 2019 |
| ATA Midyear Meeting Research Resources and Methodologies Committee                      | 2017 – 2018 |
| ATA Annual Meeting Program Committee  | 2016 – 2017 |

**University Service**

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| Poole College of Management Dean’s faculty advisory committee (appointed) | 2018 – present |
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