

PEGGY A. HITE
Professor
Department of Accounting
Kelley School of Business
Indiana University
Bloomington, IN 47405
Email: Hitep@indiana.edu

ACADEMIC BACKGROUND

<u>Institution</u>	<u>Concentrations</u>	<u>Period Attended</u>	<u>Degree</u>
Indiana University	Spanish/Theatre	1967-1971	BS
Indiana State University	Spanish/Theatre	1976-1978	MS
University of Colorado	Accounting	1983-1986	PhD

HONORS AND AWARDS

Mortar Board, President (1971)

AAA Doctoral Consortium (1985)

Peat Marwick Research Fellow (1987-89)

Henry A. Bubb Outstanding Teaching Award, The University of Kansas (1987-88)

Peat Marwick Faculty Fellow (1989-92)

Arthur Young Tax Research Grant Recipient (Summer 1989) -- Joint project with
M. L. Roberts (Funding - \$30,000)

Selected attendee to the first Arthur Young Stanford Summer Tax Conference (1989)

KPMG Peat Marwick Tax Research Grant Recipient (June-July 1991) -- Joint project
with R. Parry (Funding - \$30,000)

Ernst and Young Tax Research Grant Recipient (May 1991) -- Joint project with
R. Parry (Funding - \$15,000)

HONORS AND AWARDS (cont'd)

Finalist, Schulyer F. Otteson Undergraduate Teaching Excellence Award (1991 and 1992)

Recipient of the Best Faculty Paper Award for the 1991 Midwest Region American Accounting Association

Alpha Kappa Psi, 1993 Outstanding Teacher in the Department of Accounting

Alpha Kappa Psi, 1993 Outstanding Teacher in the Indiana University School of Business

Schulyer F. Otteson IU School of Business Undergraduate Teaching Excellence Award, (1993)

Faculty Group Leader for the American Accounting Association Doctoral Consortium (1994 and 1995)

The Indiana University President's Award (1994) for outstanding teaching, with competition from all eight campuses.

Ernst & Young Faculty Fellow (1995 to 1997)

School of Business Competitive Research Grants (1991, 1993, 1994, 1995, 1996, 1998, 2001 and 2007)

Selected to FACET, an Indiana University forum for those achieving excellence in their teaching careers, Spring 1995.

Alpha Kappa Psi, 1996 Outstanding Teacher in the Indiana University School of Business

Selected as the Erskine Visiting Fellow at the University of Canterbury in Christchurch, New Zealand, May-June 1996.

ERSC (Economic and Social Research Council in the United Kingdom) 1999-2003 Grant Award (\$250,000), United Kingdom, with John Hasseldine (University of Nottingham) and A. Simon (University of Exeter).

Teaching Recognition, Letter from Kelley School of Business Dean: 2000, 2001, 2002, 2003, 2005, 2006, 2007.

Nominated for IU Students' Choice Award, Spring 2003.

Nominated for Kelley School of Business Sauvain Teaching Award, 2003.

Nominated for John Barna Award, 2003.

Research Fellow, University of Nottingham Tax Research Institute, 2004.

Finalist, KSB Trustee Teaching Award, 2005-6.

Winner, KSB Trustee Teaching Award, 2006-7.

TEACHING EXPERIENCE

Clarksville High School	Spanish, Drama Teacher	August 1972-May 1973
Indiana State University	Spanish Instructor	January 1977-May 1978
University of Arkansas	Research Assistant	August 1979-December 1979
Colorado State University	Accounting Instructor (Nontenure track)	March 1982-August 1983; August 1985-May 1986
University of Kansas	Assistant Professor	June 1986-May 1988
Indiana University	Assistant Professor	June 1988-August 1992
Indiana University	Associate Professor	August 1992-Present
Indiana University	Professor	As of July 1, 1998
	Chair Monroe Shine & CO	2009-2010

PROFESSIONAL EXPERIENCE

United States Air Force	Billeting Officer	June 1973-June 1975
Gaddy and Company, CPAs	Staff Accountant	January 1980-December 1980
Jack Frost & Company, CPAs	Tax Manager	January 1981-December 1981

PROFESSIONAL ORGANIZATIONS

Arkansas Society of CPAs	March 1980-December 1982
Colorado Society of CPAs	May 1982-1999
American Accounting Association	January 1984-Present
Kansas Society of CPAs	August 1986-1988
American Taxation Association	August 1986-Present

SERVICE COMMITMENTS

DEPARTMENT LEVEL

Recruiting Committee, Accounting Department, Indiana University, 1988-89.

Accounting Workshop Coordinator, Department of Accounting, Indiana University, Spring 1990 through Spring 1991.

Faculty Sponsor at Indiana University, School of Business for Beta Alpha Psi Accounting Honorary, January 1991 to September 1994.

Tax Curriculum Development Subcommittee, 1994-1996.
AMBA Policy Committee, 1996-1999.

Scholarship and Awards Committee, 1998-present; Chair, 2002-present.

Advisor/Mentor for John Hill's Promotion Case, 1998.

SAGP Recruiting Committee, 2002-present.

Dissertation Committee for Robert Zelin (1988-1991), Maribeth Schlichtman (1990-1991), Connie Esmond (1993-1994), Toby Stock (1994), Mike Peters (1994-1995), and John Hasseldine's Chair (1995-1997). External member for Margaret McKerchar (2002) from University of New South Wales and Abeer Al-Khoury (2003) from Nottingham University, Darius Fatemi (2005-2007).

Advisor for Honors Thesis with Tim Finney (1989), Beth Alms (1990), David Foster (1990), Dan Schroeder (1992), Mark Giambrone (1992), Janet Hamilton, Matt Nochowitz (1992-1993), Matt Jorden (1993-1994), Scott Silverman (1993-1994), Ann Stolmeier (1994-1995), and Temikia Lucas (1996-1997), Jonathan Deblinger (1999-2000) BJ Hartford (2002-2003), Chris Powers (2003-2004).

Independent study with Brent Arnow (1989), Bruce Beerbower (1990), and Gil Don Kim (1997), Danielle Louton (1999), Sandi Owens (1999), Brooke Graves (1999), Sung Hee Park (1999), Jennifer Wendel (2001), Jeremy Hummer (2002).

Instructor for behavioral tax session in ph.d. seminar, A602, Spring 2003, 2005 and 2007.

Accounting Curriculum Quality Committee, 2006-present.

SCHOOL AND UNIVERSITY LEVEL

Computer Services Committee (The University of Kansas) 1987-88.

Faculty Sponsor at Indiana University, School of Business for Alpha Kappa Psi business fraternity, Spring 1989 to Spring 1990.

Academic Fairness Committee, School of Business, Indiana University, 1989-90.

Chair, Teaching Excellence Committee, School of Business, Indiana University, August 1991-July 1993.

Dean Search Committee, School of Business, Indiana University, 1992-93.

Guest Lecturer, Mini-University, Indiana University, June 1992.

Halls of Residence Committee, Indiana University, August 1992-Spring 1995.

Press release article on research--New York Times, 1993.

Assessment Task Force, School of Business, Indiana University, Spring 1993 to June 1994-June 1996.

Mentor for the Minorities in Business Program, 1991-present.

Doctoral Teaching Seminar Subcommittee, 1994-1995.

Faculty Teaching Seminar Subcommittee, 1994-1995.

Treasurer, Beta Gamma Sigma, May 1994-2004.

Speaker, School of Business Annual Business Conference, 1991 and 1994.

Faculty Mentor, Foster Dormitory, 1994-1998.

Press release articles on research--Wall Street Journal, Chicago Sun Times 1994; Indianapolis Star, 2003.

Press release article on client-tax preparer relationship--Newsweek, 1994.

Elected at large representative to Academic Council, 1995-1997.

University Faculty/Student Advisory Committee, Nov 1996-2000.
School of Business Dean Search Committee, 1996-1997.

Undergraduate Policy Committee, 1996-2004.

Chair, Kelley Scholars and Honors Program Committee, 1999-June 2004.

KSB Kelley Commentator on WRTV, August 1999, April 2000, and March 14, 21, and 28, 2003, and April 2005.

KSB Webcast Commentator, April 12, 2001

Faculty representative on Academic Fairness Hearing, Fall 1999

Indiana University Tenure Advisory Committee, 1999-2002; Chair, 2001 and 2002.

Faculty Interviewer for Wells Scholars Weekend, December 2001, 2002, 2003.

Member, "18-20 University Review Committee," Jan-Feb 2002.

Member, KSB Faculty Staff Campaign Fund, Spring 2002.

Member, Search Committee for Dean of Honors College, Spring 2002.

Member, Graduate Accounting Programs Advisory Committee, 2004- 5, 2007-2008.

Member, KSB Dean Search Committee, 2004-5.

KSB Honors Program Committee 1999-2004; 2006-present.

Kelley Scholar Mentor 1998-present.

Chair, Mitte Scholar and Kelley Scholar Cultural Program, 2006-present.

KSB Budgetary Planning Committee, 2006-present.

Vice President, Beta Gamma Sigma, 2006-present.

EXTERNAL

Treasurer, Fayetteville, Arkansas Red Cross, 1990-1991.

American Taxation Association Program Committee for 1987 annual AAA meeting.

American Taxation Association Committee to Analyze the Content of Tax Questions on the CPA Exam, 1987-88.

American Taxation Association Practitioner Interests Committee, 1988-89.

American Accounting Association Membership Committee 1989-90.

American Taxation Association Committee on Relations with the IRS and Treasury, 1989-90.

ATA Complexity Reduction Tax Policy Committee, 1990-91.

American Taxation Association Committee for Mid-Year Long Range Planning, 1991-92.

First United Methodist Church Long Term Strategic Planning Committee, Chair, Finance Subcommittee, 1992-1996.

American Accounting Association, MidWest Region Steering Committee, Spring 1993 to 1996.

American Taxation Association Committee for Liaison with CPA Firms Concerning Continuing Education in Tax, 1993-94.

Chair, American Taxation Association Committee for Liaison with CPA Firms Concerning Continuing Education in Tax, May 1994-1995.

American Taxation Association Teaching Consultant, 1994-2000.

Trustee, First United Methodist Church, Bloomington, Indiana, 1995-1999.

Financial Planning Board, First United Methodist Church, 1995-1999.

American Taxation Association Outstanding Manuscript Award Committee, 1995-1997.

American Accounting Association Membership Services and Subscriptions Committee, 1997-1999.

American Taxation Association Long-Term Strategic Planning Committee, 1997-1998.

American Taxation Association Teaching Resources Task Force, 1997 - 2001.

First United Methodist Church, Administrative Council, 2000-2001.

First United Methodist Church, Chair, Post Office Expansion Committee, 2002

-2004.

First United Methodist Church, Outreach Committee, 2004.

American Taxation Association Education Research Committee, 2001-2002.

Chair, American Taxation Association Education Research Comm. 2002-2003.

External Reviewer, Tenure/Promotion: Jon Davis, University of Wisconsin 2003; Andy Cuccia at University of Oklahoma, 2001; Sanja Gupta, Arizona State University; Gregory Carnes at University of Northern Illinois, 2002; K. Krawczyk, North Carolina State University 2003; John T. Masselli, Texas Tech University, 2003; Steve Buchheit, Texas Tech University, 2004; Anne M. Magro, University of Illinois at Chicago, 2006.

External Reviewer, NSF Grant Proposal #0213409, Fall 2002; #0551295. Fall 2005.

Represented IU at Undergraduate Research and Scholarship Conference at the Stony Brook Reinvention Center at the University of Maryland, November 12, 2002.

American Taxation Association Accreditation and Curriculum Committee, 2003-2005.

Leadership Bloomington, Curriculum Advisory Committee, 2005-present.

First United Methodist Strategic Planning Committee, 2005-present.

First United Methodist Financial Planning Committee 2005-present.

Courier Kids Fundraiser Committee, 2006.

American Taxation Association Manuscript Award Committee, 2006-7.

PRESENTATIONS

Speech given to Fort Collins Women's Network: "Year End Tax Planning," November, 1982.

Speech given to Working Woman's Fair, "Tax Law Changes and You," November, 1984 and November 1985.

"Extent of Tax Evasion," News release reported by ABC, NBC, and CBS National Radio Networks; also printed in Denver Post, Los Angeles Times, USA Today, etc.

via UPI news release, April 1986.

Presentation for American Accounting Association (AAA) annual meeting, "An Empirical Analysis of Factors Related to the Degree of Aggression on Tax Return Positions by Professional Tax Preparers" with F. Ayers and B. Jackson, August 1986.

Moderator for AAA tax policy entitled "Policy and Compliance Issues Under the Tax Reform Act of 1986 and Alternative Tax Systems," August 1987.
Presentation for IRS Tax Compliance Conference, "Characteristics of Taxpayers Who Use Preparers: An Exploratory Study," November 1987.

Presentation for The University of Kansas Library staff, "Tackling Your Taxes," March 1988.

Presentation for AAA annual meeting, "A Positive Approach to Taxpayer Noncompliance," August 1988.

Presentation for National Tax Association annual meeting, "Maximizing the Effectiveness of Legal Sanctions as Mechanisms for Controlling Tax Evasion," October 1989.

Invited presentation for the Accounting Department at New York University, "An Examination of Taxpayer Preferences for Aggressive Tax Advice," November 1989.

Presentation for the IRS Annual Research Conference, "A Look at Taxpayers' Opinions Regarding the 15 and 28 Percent Tax Brackets Enacted by TRA '86," November 1989.

Presentation at the American Accounting Association 1990 Midwest Regional Meeting, "Moral and Neutralization Effects on Taxpayer Noncompliance," April 1990.

Presentation at the 1990 American Accounting Association Annual Meeting in Toronto, "Tax Students' Understanding of Progressivity: An Empirical Investigation of Preferences on Three Dimensions Using Abstract and Concrete Information," with M.L. Roberts, August 1990.

Presentation at the 1990 American Accounting Association Annual Meeting in Toronto, "An Experimental Investigation of Taxpayer Judgments on Rate Structure in the Individual Income Tax System," with M.L. Roberts, August 1990.

Presentation at the IRS Annual Tax Compliance Research Conference in Washington, D.C., "Effect of Multi-year Versus Single-Year Audit Rates and Increased Penalties for Repeat Offenders on Compliance," November 1990.

Presentation at the IRS Annual Tax Compliance Research Conference in Washington,

D.C., "Moral and Neutralization Effects on Taxpayer Noncompliance," Nov. 1990.

Presentation at the 1991 Midwest Region American Accounting Association Meeting in Kansas City, Mo., "An Examination of Taxpayer Preferences for Aggressive Tax Advice," April 1991.

Presentation at the 1991 Annual Law and Society Meeting in Amsterdam, "An Experimental Investigation of Taxpayer Judgments on Rate Structure in the Individual Income Tax System," with M.L. Roberts; and "An Examination of Taxpayer Preferences for Aggressive Tax Advice," with G. McGill, June 1991.

Presentation at the 1991 American Accounting Association Annual Meeting in Nashville, "An Examination of Taxpayer Preferences for Aggressive Tax Advice," with G. McGill, August 1991.

Presentation at the 1991 IRS Annual Tax Compliance Research Conference in Washington, D.C., "Reasons for Preparer Usage by Small Business Owners," November 1991.

Radio Talk Show guest for numerous (in and out-of-state) radio stations, Spring and Summer 1991-1994.

Presentation at the 1992 Midwest Region American Accounting Association in Indianapolis, IN, New Strategies in Teaching Tax.

Presentation at the 1992 American Accounting Association Annual Meeting in Washington, D.C., "Taxpayer Preferences for Characteristics Important to the Selection of a Tax Preparation Form," with L. Plunkett and D. Turner, August 1992.

Invited Presentation at the University of Illinois, Department of Accounting Research Workshop, "Belief Revision by Small Business Owners on Tax Decisions," September 1992.

Presentation at the 1992 IRS Annual Tax Research Conference in Washington, DC. "Educating The Taxpayer," November 1992.

Presentation at the 1993 Midwest Region American Accounting Association in St. Louis, Mo., "A Belief Revision Study of Entrepreneurs' Tax Judgments."

Presentation at the 1993 American Accounting Association Annual Meeting in San Francisco, "Understanding Progressivity: An Empirical Investigation of Preferences Using Abstract and Concrete Information."

Presentation at the 1993 American Accounting Association Annual Meeting in San

Francisco, "A Belief Revision Study on Tax Reporting Decision by Small Businesses."

Invited presentation at the University of Notre Dame, "The Effect of Tax Practitioner Recommendation on Tax Reporting Decisions, October 1993.

Presentation at the Lilly Conference on College Teaching, "A Study of the Effectiveness of Group Exams," November 1993.

Presentation at the 1994 American Accounting Association Midwest Meeting in Omaha, Nebraska, "The Interdependent Effects of Tax and Financial Reporting Systems," April 1994.

Invited presentation for the Accounting Faculty at Miami University, "Taxpayer compliance Research and Practical Implications," October 1994.

Invited presentation for the Accounting Faculty at Virginia Polytechnic Institute and State University, "The Effect of Tax Practitioners' Communications on Client Reporting Decisions," November 1994.

Presentation at the 1995 American Accounting Association Midwest Meeting in Dearborn, MI, "Identifying and Mitigating Taxpayer Noncompliance. Invited presentation for Deloitte and Touche conference on "Enhancing the Learning Experience," Colorado Springs, Colorado, August 1995.

Invited discussant for Behavioral Research In Accounting conference, Orlando, Florida, August 1995.

Invited presentation St. Louis University, "Factors Affecting Taxpayer Aggressive Reporting on Ambiguous Issues," November 1995.

Invited presentation at the Australian Taxation Conference sponsored by the University of New South Wales, Sydney, Australia, April 1996.

Invited facilitator at the Mid-Year American Taxation Association meeting in San Diego for break-out sessions on Taxpayer Compliance Research, February 1997.

Presentation on the 1997 Tax Relief Act for Hilliard-Lyons, Bloomington, Indiana, November 18, 1997.

Moderator/Discussant at the 1998 American Accounting Association MidWest Regional Meeting in St. Louis, April 1998.

Presentation/Consultation to the Internal Revenue Service National Office on their Customer Satisfaction Survey and its analysis, June 18-19, 1998.

Discussant, Behavioral Research in Accounting Annual Conference, Orlando,

October 1998.

Presenter, American Taxation Association Mid-Year Meeting, Techniques for Teaching Tax, San Francisco, CA, February 1999.

Presenter, European Accounting Association annual meeting, "The Effect of Numerical and Verbal Probability Estimates on Penalty Assessments", Bordeaux, France, May 1999.

Presenter, Tax Research Network Conference, "The Effect of Tax Preparers on Compliance", Birmingham, Great Britain, September 2000.

Presenter, European Accounting Association annual meeting, "The Preparer Effect on Taxpayer Satisfaction", Athens, Greece, April 2001.

Keynote Speaker, 2nd Annual International Conference, Centre for Tax System Integrity, Australian National University, Canberra, Australia, December 2001.

Presenter, American Taxation Association, Mid-year Meeting, "Current Trends in Tax Education Research," New Orleans, February 2002.

Presenter, ATAX Tax Research Conference, Sydney, Australia, April 2002.

Invited Participant, First Annual IRS Tax Research Conference, Washington, DC., June 11-12, 2002.

Invited Discussant at "The Crisis in Tax Administration Conference", sponsored by the Brookings Institution and the Office of Tax Policy Research, Washington, D.C., November 2002.

Invited Presenter, Second Annual IRS Tax Research Conference, Washington, D.C., June 10-11, 2003.

Invited Presenter, Inland Revenue National Research Office, London, United Kingdom, June 30, 2003.

Invited Presenter, Fourth Annual IRS Tax Research Conference, Washington, D.C., June 8-9, 2005.

Invited Presenter, IRS Tax Research Conference, Washington, DC, June 13-14, 2007.
"Effect of perceived and Actual Tax Rates on Taxpayer Preferences."

Invited Paper, "Key Determinants of Compliance and noncompliance," Presented at the National Conference on the Tax Gap, Sponsored by ABA and AICPA, Washington, DC, June 21-22, 2007

PUBLICATIONS

ACADEMIC

"An Application of Meta-Analysis and an Application for Bankruptcy Prediction Studies," Organizational Behavior and Human Decision Processes, March 1987, vol. 39, pp. 155-161.

"Qualifications for a Tax Specialist: Some Tax Partners' Views," Advances in Taxation, 1987, vol. 1, pp. 183-198.

"An Application of Attribution Theory in Taxpayer Noncompliance Research," Public Finance/Finances Publiques, Fall 1987, vol. 42, pp. 105-118.

"The Effect of Peer Reporting Behavior on Taxpayer Compliance," Journal of American Taxation Association, Spring 1988, vol. 10, pp. 47-64.

"An Examination of the Impact of Subject Selection on Hypothetical and Self-Reported Taxpayer Noncompliance," Journal of Economic Psychology, December 1988, vol. 9, pp. 445-466.

"The Economic Benefits of Regulation: Evidence from Professional Tax Preparers," with F. Ayres and B. Jackson, The Accounting Review, April 1989, vol. 44, pp. 300-312.

"A Positive approach to Taxpayer Compliance," Public Finance/Finances Publiques, Winter 1989, vol. 44, pp. 249-267.

"An Experimental Investigation of the Effect of Tax Shelters on Taxpayer Noncompliance," Public Finance/Finances Publiques, Fall 1990, 45, pp. 90-108.

"An Experimental Investigation of Taxpayer Judgments on Rate Structure in the Individual Income Tax System," with M.L. Roberts, Journal of the American Taxation Association, Fall 1991, vol. 13, pp. 47-63.

"Moral Appeal and Neutralization Strategies: Effects on Social Control of Taxpayer Compliance," with G. McGill, Tax Notes Today, November 15, 1992.

"An Analysis of Tax Reform Based on Taxpayer's Perceptions of Fairness and Self-Interest," with M.L. Roberts, Advances in Taxation, 1992, vol. 4, pp. 115-137.

"Reasons for Preparer Usage by Small Business Owners: How Compliant Are

They?" with B. Cloyd and T. Stock, National Public Accountant, February 1992, pp. 20-27.

"An Examination of Taxpayer Preferences for Aggressive Tax Advice," with G. McGill, National Tax Journal, December 1992, vol. 45, pp. 389-403.

"An Investigation of How Incorrect Examples Can Enhance Tax Rule Comprehension, with R. Parry, Journal of Accounting Education, 1994, vol. 11, pp. 227-241.

"Understanding Progressivity: An Empirical Investigation of Preferences Using Abstract and Concrete Information," with M.L. Roberts and C. Bradley, Public Opinion Quarterly, 58 (Winter 1994):165-190.

"A Study of the Effectiveness of Writing Exercises as Elaboration Techniques for Teaching Tax," with R. Parry, The Journal of the American Taxation Association, Spring 1994, vol. 15, pp. 172-186.

"Progressive Taxation, Fairness and Compliance," with M. Roberts, Law and Policy, January 1994, vol. 16, pp. 27-47.

"Taxpayer Preferences for Characteristics Important to the Selection of a Tax Preparation Firm" with L. Plunkett and D. Turner, Advances in Taxation, (7) 1995, pp. 99-140.

"An Experimental Study of the Effectiveness of Group Exams in an Individual Income Tax Class," Issues In Accounting Education, Spring 1996, vol. 11, pp. 61-76.

"The Effect of Practitioner Recommendations on the Tax Judgments of Small Business Owners and Managers" with Toby Stock, Law and Policy, April 1995/96, vol. 17, pp. 161-187.

"Commentary on An Analysis of Moral and Social Influences on Taxpayer Behavior" Behavioral Research in Accounting, Supplement 1996, Vol. 8, pp. 76-79.

"Taxpayer Belief Revisions and the Importance of Controlling for Prior Beliefs" with Toby Stock, Advances in Taxation, (8) 1997, pp. 81-99.

"An Investigation of Factors Affecting Taxpayer Compliance Decisions on Ambiguous Issues" with Anne Christensen, The Journal of the American Taxation Association, April 1997, vol. 19, pp. 1-18.

"Identifying and Mitigating Taxpayer Noncompliance," Australian Tax Forum

1997, vol. 13, pp. 155-180.

"An Investigation of Moral Suasion and Vertical Equity Arguments on Intended Taxpayer Noncompliance," Law & Policy, 1997, vol. 19, pp. 1-22.

"An Examination of Factors Influencing the Financial Reporting Decisions of Small Business Owner-Managers," Behavioral Research in Accounting, 1998, Vol. 10, pp. 159-178.

Factors Relevant to Government Investigators in the Audit Selection Process, With Adrian Sawyer, Volume 10, 1998, Advances in Taxation pp. 145-166.

An Experimental Study of the Effects of Family Status on Tax Fairness Judgments, with Anne Christensen and Mike Roberts, Volume 12, 2000, Advances in Taxation pp. 51-76.

The Impact of Verbal and Numerical Reporting Standards on Government Investigators' Judgments, with Adrian Sawyer, New Zealand Journal of Taxation Law and Policy, August 2000, Volume 6, pp. 3-23.

"A Primer on Tax Education in the United States of America," with John Hasseldine, March 2001, Volume 10 (1), Accounting Education: An International Journal, pp.3-13. Reprinted in *Taxation: Critical Perspectives on the World Economy*, Ed. Simon James, (London: Routledge Publishers).

"Tax Teaching Tips," Methods, Topics and Issues in Tax Education: A Year 2001 Perspective, Monograph published by Deloitte Touche for the ATA, 2001, pp. 39-51.

"The Preparer Effect on IRS Customer Satisfaction," Advances in Taxation, Volume 14, 2002, pp. 159-183.

"Tax Practitioner Credentials and the Incidence of IRS Audit Adjustments," with John Hasseldine, Accounting Horizons, March, 2003, vol 17 (3): 1-14.

"Framing, Gender, and Tax Compliance," with John Hasseldine, Journal of Economic Psychology, August 2003, vol 24 (4): 517-533.

"The Effects of Attribute Framing and Political Party Affiliation on Taxpayer Preferences," eJournal of Tax Research, September 2003, 1(1): 2-18. [web reference: www.atax.unsw.edu.au/ejtr/home.htm].

"Developing a Strategy for Tax Compliance," with J. Hasseldine, S. James, and M. Toumi, Current Issues and Future Developments in Tax Administration, eds M. Walpole and R. Fisher, ATAX: University of New South Wales, 2003.

"Tax Practitioners and Tax Compliance," with J. Hasseldine, A. Al-Khoury, S. James, S. Toms, and M. Toumi, *Contemporary Issues in Taxation Research*, eds A. Lymer and D. Salter, Aldershot: Ashgate, 2003, pp 17-34.

"Tax Preparers" with C. Christian, M. Blumenthal, and G. Padwe, Chapter in The Crisis in Tax Administration, eds by H. J. Aaron and J. Slemrod. Washington, DC: The Brookings Institution, 2004, pp 201-229.

"Persuasive Communications: Tax Compliance Enforcement Strategies for Sole Proprietors," Contemporary Accounting Research, Spring 24 (1) 2007, pp 171-194.

"Tax Rate Preferences, Understanding the Effects of Perceived and Actual CurrentTaxAssessments," IRS Research Bulletin, Forthcoming 2007-8.

"Resisting Framing Effects: The Importance of Prior Attitude on Estate Tax Preferences," with D. Fatemi and J. Hasseldine, Journal of the American Taxation Association, Forthcoming, Spring 2008.

PROFESSIONAL

"The Transaction Determines When Taxpayers Are Related," with Betty R. Jackson, Taxation for Accountants, March 1985, pp. 170-177.

"The Type of Transaction Will Determine When Taxpayers Are Related to Each Other," Taxation for Lawyers, September 1986, pp. 88-94.

"Retaining a Post-Redemption Interest in the Corporation," with Marian W. Larson, The CPA Journal, published April 1986.

"A Comparison of Tax Avoidance Code Sections 482 and 269," with Jann Peterson, Taxation for Accountants, published March 1986.

"Use of Nonqualified Plans Permits Employer to Target Benefits to Key Employees," with Tom Jurewicz, Taxation for Accountants, September 1986, pp. 142-148.

"The Flight of Golden Parachutes," with Rich Brody, Business and Public Affairs, Fall 1986, pp. 10-14.

"A Reorganization of the Continuity of Interest Doctrine," The CPA Journal, with Dennis Rice, November 1986, pp. 72-79.

"Partial Liquidations - Then and Now," with David Jerman, The CPA Journal, March 1987, pp. 36-40.

"Family Partnership - Maximizing Tax Benefit by Exchanging a Profit Interest for Services," National Proceedings of American Business Law Association, with Terry Lantry, August 1987.

"An Analysis of the Substantial Understatement Penalty: An Update," with T.O'Grady, The CPA Journal, published April 1988, pp. 64-68.

"A Comparison of Compliance Costs Estimates for the Tax Systems in the United States and New Zealand," with A. Sawyer, Bulletin for International Fiscal Documentation, (51), February 1997 pp. 93-97.

"Developing a Tax Compliance Strategy for Revenue Services," Bulletin for International Fiscal Documentation, (55:4), April 2001, pp. 158-164.

"Taxing Non Residents: A U.S. Perspective," in The International Taxation System, ed. A. Lymer and J. Hasseldine, 2002, (London: Kluwer), pp. 207- 228

"Developing a Tax Compliance Strategy for Revenue Services," with S. James, J. Hasseldine, and M. Toumi, 2001, Bulletin for International Fiscal Documentation, 55 (4): 158-164.

"Key Determinants of Compliance and Noncompliance" with J. Hasseldine, October 2007, Tax Notes, 117(4): 379-388.

"Key Determinants of Compliance and Noncompliance" with J. Hasseldine, November 2007, Reprint, Tax Notes International, 48 (8): 771-781.

"Quick Tips to Enhance the Learning Process," Chapter 4, Methods, Topics and Issues in Tax Education: A Year 2001 Perspective, ed by Janet Meade, republished on the American Taxation Website, <http://aaahq.org/ata>, September 2007.

WORK IN PROGRESS

Examining the Role of Status Quo Effects on Tax Preferences

Attribute Framing and Its Impact on Tax Compliance Attitudes

JOURNAL REVIEWS

Ad Hoc Reviewer for:

Business Ethics Quarterly

National Tax Journal
Public Finance/Finances Publiques.
Journal of Accounting and Public Policy.
The Accounting Review.
Contemporary Accounting Research.
Journal of Accounting Literature
Accounting Enquiries
Issues in Accounting Education
Journal of the American Taxation Association
Behavioral Research in Accounting
AccountingHorizon
Journal of Financial Education
Accounting Education: An International Journal
The Pacific Accounting Review
Research on Accounting Ethics
European Accounting Review
Public Budgeting and Finance
Canadian Tax Journal
Ejournal of Taxation
British Tax Review

Grant Reviews: National Science Foundation

Editorial Boards: Journal of the American Taxation Association.
(1991-1994).

Advances in Taxation
(1992-present).

Accounting Enquires
(1995-2005).

Accounting Education: An International Journal
(2001-present)

RESEARCH INTERESTS

Taxpayer compliance
 Technical tax issues
 Effective teaching strategies

Taxpayer-preparer relationships
 Secondary analysis of tax data bases
 Ethics Education

DISSERTATION

"An Experimental Investigation of Two Possible Explanations for Taxpayer
Noncompliance: Tax Shelters and Noncompliant Peers" (1986).