

Kirsten A. Cook

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Education

Associate in Arts (General Academics), McLennan Community College (Waco, Texas), May 1999, 4.0 GPA
Bachelor of Business Administration (Accounting), Baylor University (Waco, Texas), December 2002, 4.0 GPA
Master of Accountancy, Baylor University (Waco, Texas), December 2002, 4.0 GPA
Doctor of Philosophy (Accounting), Texas A&M University (College Station, Texas), August 2007
Dissertation title: Three Essays on Taxation Dissertation advisor: Mike Kinney

Employment

Tax division (Jaynes, Reitmeier, Boyd & Therrell, PC), February to April 2001, intern
Hankamer School of Business (Baylor University), May 2001 to December 2002, graduate research assistant
Tax division (Jaynes, Reitmeier, Boyd & Therrell, PC), February to April 2003, staff accountant
Mays Business School (Texas A&M University), June 2003 to August 2007, graduate research assistant
Mays Business School (Texas A&M University), September 2007 to June 2008, Mays Post-Doctoral Fellow
Eller College of Management (University of Arizona), August 2008 to May 2013, Assistant Professor
Rawls College of Business (Texas Tech University), June 2013 to August 2017, Assistant Professor
Rawls College of Business (Texas Tech University), September 2017 to August 2022, Associate Professor
Rawls College of Business (Texas Tech University), February 2019 to May 2022, Co-Director of Diversity, Equity & Inclusion
Rawls College of Business (Texas Tech University), June 2022 to present, Director of the School of Accounting
Rawls College of Business (Texas Tech University), September 2022 to present, Professor
Rawls College of Business (Texas Tech University), beginning February 2023, Frank M. Burke Chair in Taxation

Academic Research (accepted/published as an Assistant Professor)

Earnings Management through Effective Tax Rates: The Effects of Tax Planning Investment and the Sarbanes-Oxley Act of 2002 (with Ryan Huston and Tom Omer), *Contemporary Accounting Research*, Vol. 25, No. 2 (Summer 2008), pages 447-471.

Discussion of Do Auditor-Provided Tax Services Enhance or Impair the Value Relevance of Earnings? *Journal of the American Taxation Association*, Vol. 35, No. 1 (Spring 2013), pages 21-24.

Do Ethical Firms Bridge the Gender Gap in CEO Compensation? (with Janell Blazovich and Murphy Smith), *Journal of Accounting, Ethics & Public Policy*, Vol. 15, No. 2 (2014), pages 257-298.

The Effectiveness of the R&D Tax Credit: Evidence from the Alternative Simplified Credit (with Andrew Finley and Stephen Lusch), *Journal of the American Taxation Association*, Vol. 37, No. 1 (Spring 2015), pages 157-181.

Tax-Efficient Withdrawal Strategies (with Bill Meyer and Bill Reichenstein), *Financial Analysts Journal*, Vol. 71, No. 2 (March/April 2015), pages 16-29.

How to Discuss a Paper: Developing and Showcasing Your Scholarly Skills (with Matt Hart, Mike Kinney, and Derek Oler), *Issues in Accounting Education*, Vol. 31, No. 2 (May 2016), pages 211-218.

Do LGBT-Supportive Corporate Policies Enhance Firm Performance? (with Shaun Pichler, Janell Blazovich, Janet Huston, and Billy Strawser), *Human Resource Management*, Vol. 57, No. 1 (January/February 2018), pages 263-278.

Academic Research (accepted/published as an Associate Professor)

Tax Avoidance and Cost of Capital (with Bill Moser and Tom Omer), *Journal of Business Finance & Accounting*, Vol. 44, No. 7-8 (July/August 2017), pages 1109-1136.

Factors that Influence Accounting Faculty Career Satisfaction: Comparisons by Program Prestige and Tenure Status (with Gary Fleischman, Teresa Stephenson, and Kenton Walker), *Accounting Horizons*, Vol. 31, No. 3 (September 2017), pages 1-20.

The Influence of Corporate Social Responsibility on Employee Productivity and Sales Growth: Evidence from Certified B Corps (with Andi Romi and Heather Dixon-Fowler), *Sustainability Accounting, Management and Policy Journal*, Vol. 9, No. 4 (2018), pages 392-421.

Market Response to Chief Accounting Officer Hiring Announcements (with Savannah Guo, Sabrina Chi, and Derek Oler), *Journal of Accounting and Free Enterprise*, Vol. 4, No. 1 (Fall 2018), pages 28-48.

Short Selling and Corporate Tax Avoidance (with Savannah Guo and Sabrina Chi), *Advances in Taxation*, Vol. 25 (2019), pages 1-28.

Accounting Research Readings Groups (with Denton Collins and Matt Hart), *Advances in Accounting Education: Teaching and Curriculum Innovations*, Vol. 22, Ch. 1 (2019), pages 1-22.

The Influence of Corporate Social Responsibility on Investment Efficiency and Innovation (with Andi Romi, Daniela Sanchez, and Manuel Sanchez), *Journal of Business Finance & Accounting*, Vol. 46, No. 3-4 (March/April 2019), pages 494-537.

Do Creditors Influence Corporate Tax Avoidance? Evidence from Loan Covenants (with Tao Ma and Eddie Zhao), *Advances in Taxation*, Vol. 27 (2020), pages 1-42.

The Cost of Independence: Evidence from Firms' Decisions to Dismiss Auditors as Tax-Service Providers (with Kevin Kim and Tom Omer), *Accounting Horizons*, Vol. 34, No. 2 (June 2020), pages 83-107.

Just How Much Does the Tail Wag the Dog? Altering Inventory to Managing Earnings (with Ryan Huston, Mike Kinney, and Jeff Smith), *Decision Sciences*, Vol. 52, No. 1 (February 2021), pages 216-261.

Health Information Technology Investments, Patient Experience, and Hospital Bad Debt (with Yangmei Wang and Tiankai Wang), *Journal of Governmental and Nonprofit Accounting*, Vol. 10, No. 1 (2021), 175-198.

Market Reaction to Abnormal Inventory Growth: Evidence for Managerial Decision-Making (with Ryan Huston, Mike Kinney, and Jeff Smith), *Journal of Management Accounting Research*, Vol. 34, No. 1 (2022), 31-50.

Academic Research (accepted/published as a Professor)

Do Firms Manipulate Investments in Tax Planning to Manage Earnings? (with Yangmei Wang), *Accounting Horizons*, forthcoming.

Changing Hearts and Minds: Evidence from a Symposium on Diversity, Equity, and Inclusion (with Danielle Booker and Yi-Jing Wu), *Issues in Accounting Education*, forthcoming.

The Economic Impact of Interim CEOs: The Case of Tax Avoidance (with Yangmei Wang and Tao Ma), *Journal of the American Taxation Association*, conditionally accepted.

Practitioner Research

When Should You Start Your Social Security Benefits? (with Bill Jennings and Bill Reichenstein), *AII (American Association of Individual Investors) Journal*, Vol. 24, No. 10 (November 2002), pages 27-34.

U.S. Corporate Tax Reform and Financial Reporting Incentives (with Roy Clemons and Mike Kinney), *Tax Notes*, Vol. 141, No. 1 (October 7, 2013), pages 92-99. Reprinted in *Tax Notes International*, Vol. 72, No. 5 (November 4, 2013), pages 427-434.

The Tax Advantages of Qualified Charitable Distributions from IRAs (with Harry Harelik and Bill Reichenstein), *AII (American Association of Individual Investors) Journal*, Vol. 38, No. 10 (October 2016), pages 25-28.

Research in Progress

The Influence of Source Credibility on Resisting Framing Effects: Evidence from the Net Investment Income Tax (with Tina Loraas and John Masselli)

LGBTQ-Supportive Policies: The Roles of Institutional Investors and Analysts (with Cristina Bailey)

Investors' Expected Levels of Corporate Social Responsibility: Evidence from Cost of Equity Capital (with Xiangge Wang)

Dual Holders and Corporate Tax Policies (with Xiangge Wang)

The Role of Financial Reporting Incentives in the Decision to Include Tax Haven Subsidiaries in the Corporate Organizational Structure (with Jon Durrant and Robert Ricketts)

Too Little, Too Much, or Just Right: CEO Tenure, Compensation, and Tax Avoidance (with Xiangge Wang)

Breaking the Ties that Bind: The Effect on Audit Fees of Dismissing Auditors as Tax-Service Providers (with Sarra Salib and Keith Walker)

CEO Narcissism and Stealth Restatement Disclosure (with Sarra Salib and Kari Olsen)

Research Presentations

Stock Price Reaction to a Reduction in the Capital Gains Tax Rate: Evidence from the Taxpayer Relief Act of 1997: 2006 *Journal of the American Taxation Association Conference*

Intertemporal Income Shifting by Corporate Executives: Evidence from the Revenue Reconciliation Act of 1993: 2006 American Accounting Association southwest region meeting

Earnings Management through Effective Tax Rates: The Effects of Tax Planning Investment and the Sarbanes-Oxley Act of 2002 (with Ryan Huston and Tom Omer): 2006 American Accounting Association annual meeting

Managing Earnings by Manipulating Inventory: The Effects of Cost Structure and Valuation Method (with Ryan Huston and Mike Kinney): 2007 Lone Star Accounting Research Conference, 2007 American Accounting Association annual meeting, University of Wisconsin at Milwaukee

Cross-Sectional Variation in Inventory-Based Earnings Management (with Ryan Huston and Mike Kinney): 2010 Management Accounting Section midyear meeting, Texas A&M University, University of Houston, Southern Methodist University, University of Oklahoma, University of Arizona, Baylor University, Auburn University, University of Alabama

The Cost of Independence: Evidence from Firms' Decisions to Dismiss Auditors as Tax-Service Providers (with Kevin Kim and Tom Omer): American Accounting Association annual meeting, Florida Atlantic University, Texas Tech University, Portland State University, Miami University of Ohio, Baylor University

Do Ethical Firms Bridge the Gender Gap in CEO Compensation? (with Janell Blazovich and Murphy Smith): 2012 American Accounting Association annual meeting (Ethics Research Symposium)

Do LGBT-supportive Corporate Policies Enhance Firm Performance? (with Shaun Pichler, Janell Blazovich, Janet Huston, and Billy Strawser): 2013 American Accounting Association annual meeting (Ethics Research Symposium), 2015 Academy of Management annual meeting, 2015 American Accounting Association Diversity Section meeting

Tax Avoidance and Cost of Capital (with Bill Moser and Tom Omer): 2014 American Taxation Association midyear meeting, 2014 European Accounting Association annual congress, 2015 National Tax Association annual conference

Market Response to Chief Accounting Officer Hiring Announcements (with Sabrina Chi, Savannah Guo, and Derek Oler): 2016 American Accounting Association annual meeting

Accounting Research Readings Groups (with Denton Collins and Matt Hart): 2016 American Accounting Association annual meeting

Do Firms Manipulate Investments in Tax Planning as a Form of Real Activity Earnings Management? (with Yangmei Wang): 2017 American Taxation Association midyear meeting

Interim CEOs and Tax Avoidance (with Yangmei Wang): 2017 American Accounting Association annual meeting

Short Selling Pressure and Corporate Tax Avoidance (with Savannah Guo and Sabrina Chi): 2017 American Accounting Association annual meeting

Changing Hearts and Minds: Evidence from a Symposium on Systemic Racism (with Danielle Booker and Yi-Jing Wu): April 2021 AAA Diversity Section “Diversity, Equity, and Social Justice in Accounting Education” workshop

Market Reaction to Abnormal Inventory Growth: Evidence for Managerial Decision-Making (with Ryan Huston, Mike Kinney, and Jeff Smith): 2021 Global Management Accounting Research Symposium (GMARS)

Research Discussions

Shareholder Taxes and Corporate Philanthropy: 2007 American Accounting Association annual meeting

The Impact of the German Corporate Tax Reform 2002 on Stock Prices on the Announcement Day of Share Repurchases: 2009 American Accounting Association annual meeting

Tax-Sensitive Institutional Investors: 2011 American Accounting Association annual meeting

Do Auditor-Provided Tax Services Impair the Value Relevance of Earnings? 2012 *Journal of the American Taxation Association* Conference

More than Just the Numbers: The Effect of an Organization’s Goals on Professional Accountants’ Recognition of Ethical Issues: 2013 American Accounting Association annual meeting (Ethics Research Symposium)

Quantifying the Reporting Asymmetry of Corporate Social Responsibility Disclosures: 2015 American Accounting Association annual meeting (Ethics Research Symposium)

Do They or Don’t They? Earnings Management through Unrecorded Deferred Tax Liabilities on Permanently Reinvested Earnings: 2017 American Accounting Association annual meeting

Boards’ Reactions to Accounting for Income Tax Failures: 2018 American Accounting Association annual meeting

Teaching Evaluations

University of Arizona (“What is your overall rating of this instructor’s teaching effectiveness?”):

Fall 2008	ACCT 420/520	Introduction to Federal Taxation	4.50/5.00
Fall 2009	ACCT 420/520	Introduction to Federal Taxation	4.66/5.00
Fall 2010	ACCT 420/520	Introduction to Federal Taxation	4.68/5.00
Fall 2011	ACCT 420/520	Introduction to Federal Taxation	4.69/5.00
Fall 2012	ACCT 420/520	Introduction to Federal Taxation	4.71/5.00

Texas Tech University (“Overall, the instructor was an effective teacher.”):

Fall 2013	ACCT 5318	Income Tax Research and Planning	4.37/5.00
Spring 2014	ACCT 3307/5311	Income Tax Accounting	4.47/5.00
Fall 2014	ACCT 5318	Income Tax Research and Planning	4.79/5.00
Spring 2015	ACCT 3307/5311	Income Tax Accounting	4.85/5.00
Fall 2015	ACCT 5318	Income Tax Research and Planning	4.87/5.00
Spring 2016	ACCT 3307/5307	Income Tax Accounting	4.84/5.00
Fall 2016	ACCT 5318	Income Tax Research and Planning	4.96/5.00
Spring 2017	ACCT 3307/5307	Income Tax Accounting	5.00/5.00
Fall 2017	ACCT 5318	Income Tax Research and Planning	4.87/5.00
Spring 2018	ACCT 3307/5307	Income Tax Accounting	4.89/5.00
Fall 2018	ACCT 3307/5307	Income Tax Accounting	4.87/5.00
Spring 2019	ACCT 6300	Colloquium in Accounting Research	4.83/5.00
Fall 2019	ACCT 3307/5307	Income Tax Accounting	4.88/5.00
Spring 2020	ACCT 3307/5307	Income Tax Accounting	4.61/5.00
Fall 2020	ACCT 5318	Income Tax Research and Planning	4.50/5.00
Spring 2021	ACCT 3307/5307	Income Tax Accounting	4.80/5.00
Fall 2021	ACCT 5318	Income Tax Research and Planning	4.97/5.00
Spring 2022	ACCT 3307	Income Tax Accounting	4.95/5.00
Fall 2022	ACCT 5318	Income Tax Research and Planning	4.92/5.00

Service/Outreach

Journal reviewer (*Accounting Forum, Accounting Horizons, The Accounting Review, Advances in Accounting, Advances in Taxation, Auditing: A Journal of Practice and Theory, British Accounting Review, Contemporary Accounting Research, European Accounting Review, The Financial Review, Financial Services Review, Group & Organization Management, Human Resource Management, International Journal of Accounting, Issues in Accounting Education, Journal of Accounting and Public Policy, Journal of Accounting Auditing & Finance, Journal of the American Taxation Association, Journal of Business Finance & Accounting, Journal of Information Systems, Management Science, Managerial Auditing Journal, Organization & Environment, Schmalenbach Journal of Business Research, Sustainability Accounting Management & Policy Journal*)

Conference reviewer and discussant (American Accounting Association annual meeting, American Taxation Association midyear meeting, Diversity Section midyear meeting)

Dissertation advisory committee chair (Yangmei Wang - Texas State University, Xiangge Wang - University of Nebraska-Kearney, and Sarra Salib)

Dissertation advisory committee member (James Chyz - University of Tennessee-Knoxville, Fabio Gaertner - University of Wisconsin-Madison, Ronen Gal-Or - Northeastern University, David Kenchington - Arizona State University, Stephen Lusch - Texas Christian University, Zhan Furner - East Carolina University, Keith Walker - University of Toledo, Jon Durrant - California State University-Fullerton, Ashley West - Kansas State University, Stacy Chavez - Loyola University Maryland, Jiao Li - Nova Southeastern University, Lauren Rukasuwan - Butler University)

Summer paper advisor (Savannah Guo, Yangmei Wang, Xiangge Wang, Mary Ahonsi, and Sarra Salib)

American Accounting Association - Diversity, Equity & Inclusion Committee - member (2021-2022), Publications Subcommittee chair (2021-2022)

American Taxation Association - Doctoral Consortium Committee - member (2009-2010)

American Taxation Association - Doctoral Dissertation Award Committee - member (2010-2011, 2011-2012)

American Taxation Association - *JATA* Conference Committee - member (2011-2012, 2012-2013, 2013-2014)

American Taxation Association - Nominations Committee - member (2013-2014)

American Taxation Association - Midyear Meeting Committee - member (2015-2016, 2016-2017, 2019-2020)

American Taxation Association - Annual Meeting Committee - vice-chair (2017-2018), chair (2018-2019), member (2019-2020, 2020-2021, 2021-2022)

American Taxation Association - Teaching Innovation Award Committee - member (2019-2020, 2020-2021, 2021-2022), chair (2022-2023)

American Taxation Association - Publications Committee - vice-chair (2020-2021), chair (2021-2022)

American Taxation Association - Diversity, Equity & Inclusion Committee - member (2021-2022)

American Taxation Association - Trustee (2020-2023)

American Accounting Association Diversity Section - Southwest Region coordinator (2017-2018, 2018-2019)

American Accounting Association Diversity Section - Midyear Meeting co-coordinator (2019, 2020, 2021)

American Accounting Association Diversity Section - vice president (2020-2021), president (2021-2022), past-president (2022-2023)

Journal of the American Taxation Association Editorial Board (2017-2020)

Issues in Accounting Education Associate Editor (2022-2024)

TTU Tax Readings Group - coordinator (2013-present)

TTU Social/Environmental Accounting Readings Group - member (2016-present)

TTU School of Accounting - Faculty Search Committee - member (2014-2015, 2015-2016), chair (2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022)

TTU School of Accounting - CPA Exam Committee - member (2014-2015, 2015-2016)

TTU School of Accounting - PhD Program Committee - member (2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022)

TTU School of Accounting - Merit Committee - member (2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022)

TTU School of Accounting - Research Workshop Committee - chair (2018-2019, 2019-2020, 2020-2021, 2021-2022)

TTU School of Accounting - Tax Curriculum Committee - member (2019-2020, 2020-2021, 2021-2022)

TTU School of Accounting - Journal List Committee - member (summer 2021)

TTU School of Accounting Associate Director/Unit Manager Search Committee member (2018, 2019, 2022)

TTU Rawls College - Strategic Planning Committee - member (2017-2018)

TTU Rawls College - Association of Latino Professionals for America (ALPFA) - faculty co-advisor (with Heather Carrasco) (2017-2018, 2018-2019)

TTU Rawls College - Diversity and Inclusion Task Force - member (2018)

TTU Rawls College - Diversity, Equity & Inclusion Committee - member (2018-2019), co-chair (2019-2020, 2020-2021, 2021-2022)

TTU Rawls College - Diversity Symposium - organizing committee member (2018, 2019, 2020, 2021-2022)

TTU Rawls College - Scovell Business Leaders Program - mentor (2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023)

TTU LGBTQIA Advisory Committee - member (2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022)

TTU LGBTQIA Faculty/Staff/Graduate Student Association - coordinator (2018-2022)

TTU Tenure Hearing Committee - member (2017-2018, 2018-2019, 2019-2020)

TTU Faculty Grievance Panel - member (2020-2021, 2021-2022)

TTU Tenure Advisory Committee - member (2021-2022)

TTU Teaching Academy - Department Excellence in Teaching Award Committee - member (2020-2021, 2022-2023), chair (2021-2022)

TTU MentorTech - mentor (2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022)

TTU Faculty Senate (2018-2021)

TTU Faculty Senate - Campus Climate Committee - member (2018-2019, 2019-2020, 2020-2021)

TTU Faculty Senate - Salary Compression Committee - member (spring 2021)

TTU President's Gender Equity Council - member (2020-2021, 2021-2022, 2022-2023)

TTU Women's & Gender Studies - Affiliated Faculty - member (2020-present)

TTU ADVANCE-ADAPT grant Faculty Equity Advocate (2021-2022)

TTU Centennial Planning Committee - Faculty Subcommittee member (2022)

TTU Faculty Ombudsperson - Search Committee - member (2019)

TTU LGBTQIA Administrator - Search Committee - member (2019)

TTU Director of Ethics and Diversity Initiatives - Search Committee - member (2020)

TTU Director of the Office of LGBTQIA Education & Engagement - Search Committee - member (2022)

TTU Assistant Director of First-Generation Transition & Mentoring Programs - Search Committee - member (2022)

TTU Assistant Director of the Office of LGBTQIA Education & Engagement - Search Committee - member (2022)

Deloitte Tax Faculty Symposium - attendee (2014, 2015, 2016, 2019, 2021)

PricewaterhouseCoopers Accounting and Tax Symposium - attendee (2015, 2017, 2018, 2019)

Grant Thornton Southwest Audit and Tax Symposium - attendee (2019)

PhD Project Accounting Doctoral Students Association and Faculty Alumni Conference - attendee (2019)

Honors and Awards

Best Paper Award for the 2006 *Journal of the American Taxation Association* Conference

Dean's Award for Outstanding Research by a Doctoral Student (2005-2006)

PricewaterhouseCoopers INquires grants (2008 with Tom Omer, 2010 with Fabio Gaertner, 2012 with Dave Kenchington)

2010 Arizona Society of CPAs Excellence in Teaching Award

2012 Don Wells Outstanding Faculty Mentor Award

2013 Phillip A. Blanchard Award (University of Arizona Accounting Student Association annual teaching award)

2015 Institute for Inclusive Excellence fellow

Best Paper Award for the 2015 American Accounting Association Diversity Section meeting

Rawls Competitive Summer Research Grant (2016, 2017, 2018, 2021, 2022)

2017 Rawls Excellence in Teaching Award

Texas Tech Teaching Academy member (inducted in 2018)

Texas Academic Leadership Academy member (Cohort 1, 2018-2019)

2018 Texas Society of Certified Public Accountants' Outstanding Accounting Educator Award nominee

2020 AAA Diversity Section Excellence in Service Award

2021 Inclusive Excellence Award (Texas Tech Division of Diversity, Equity & Inclusion)

2021 Rawls Excellence in Faculty Service Award

2021 AAA Diversity Section Excellence in Service Award

2021 Jerry S. Rawls Excellence in Undergraduate Teaching Award

2022 AAA Diversity Section Excellence in Service Award