

**Raquel Meyer Alexander**  
**Associate Dean**  
**Ehrick Kilner Haight, Sr. Term Professor of Accounting**

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**EDUCATION**

Ph.D., Accounting, University of Texas at Austin, August 2001.  
Masters of Taxation, Arizona State University, December 1993.  
Bachelor of Science, University of Kansas, May 1993.

**PROFESSIONAL CERTIFICATE:** Certified Public Accountant (AZ – inactive)

**TEACHING AND PROFESSIONAL EXPERIENCE**

*Washington & Lee University.*  
Professor of Accounting. May 2016-present.  
Associate Dean. July 2015 - present.  
Ehrick Kilner Haight, Sr. Term Professorship. July 2015 - present.  
Associate Professor. July 2012 – May 2016.

*University of Kansas.*  
Assistant Professor. June 2005 – May 2012.

*University of North Carolina Wilmington.*  
Assistant Professor. August 2001- May 2005.

*University of Texas at Austin.*  
Graduate Research Assistant. August 1995-2000.

*KPMG - Phoenix, AZ and Dallas, TX.*  
Supervising Tax Senior. 1993-1995.

**TEACHING HONORS**

AAA Public Interest Section. Best Contribution to Teaching Award (with M. Hess). 2014.

KU Center for Service Learning, Faculty Excellence Award. 2011. *Inaugural recipient.*

University of Kansas, Silver Anniversary Teaching Award. Nominee. 2011.

U.S. Congressional testimony from KU student about tax research service-learning class project on financial literacy. 2010.

Bubb Excellence in Teaching Award. KU School of Business. Based on student evaluations and committee vote. 2010.

KU Center for Teaching Excellence. Invited presenter. "Teaching Millennials." February 2010.

KU Center for Teaching Excellence Faculty Seminar participant and competitive grant recipient: 2009. \$1000.

Deloitte/ATA Tax Innovation Teaching Award Recipient. 2008.

Tax research course included in The President's Higher Education Community Service Honor Roll submission. 2007, 2008.

Bubb Excellence in Teaching Award. School of Business. Finalist 2007.

KU Center for Teaching Excellence. Best Practices Grant Recipient. 2007. \$1500.

## **RESEARCH OVERVIEW**

### **PUBLICATIONS**

"Electronic Disclosure Venues and Regulation Fair Disclosure" with A. Irani. *Encyclopedia of E-Commerce Development, Implementation, and Management*, edited by L. In. Forthcoming.

"Brewing up controversy: A case exploring the ethics of corporate tax planning" with M. Hess. *Issues in Accounting Education* 30(4): 311-327. 2015.

"Does college savings plan performance matter?" with L. Luna and S. Gill. *Advances in Taxation* 22: 75-108. 2015.  
Emerald Literati Network Award for Outstanding Author Contribution. 2015.

"State business incentives" with A. Organ. *Business Horizons* 58(4): 363-369. 2015.

"G20 tax reform mired in shadowy world of lobbying" with J. Barrick. TheConversation.com April 16, 2014.  
One of 80 articles (out of 15000) reprinted in "A year in the life of Australia."

"Using social media to report financial results" with J.K. Gentry. *Business Horizons* 57(2): 161-167. 2014.

"Employers united: An empirical analysis of corporate political speech in the wake of the Affordable Care Act" with E. Weeks Leonard and S. Scholz. *Journal of Corporation Law* 38(2): 218-257. 2013.

"Tax Transparency." *Business Horizons* 56(5): 543-549. 2013.

"Value-added taxes: An ingredient in corporate tax reform" with L. Luna. *Journal of Law and Public Policy* 21(3):409-431. 2012.

"From sideline to bottomline" with J. Gentry. New York Times Jan. 1, 2012. S1.

"Pay for women's basketball coaches lags far behind that of men's coaches" with J. Gentry. New York Times April 2, 2012. S1.

“Are mandatory disclosure decisions made strategically? The case of SAB 74 estimates preceding adoption of FIN 48” with M. Ettredge, M. Stone and L. Sun. *Research in Accounting Regulation* 23(2): 160-166. 2011.

Kansas Tax and Business Climate with P. Oslund. 2011. Kansas, Inc.

“Service learning in the tax curriculum” with A. Witzcak. 2010. Chapter in *Quick Hits for Service-Learning: Successful Strategies from Award Winning Educators*. Indiana University Press.

“Lobbying ROI: An empirical analysis under the American Jobs Creation Act of 2004” with S. Scholz and S. Mazza. *Journal of Law and Politics* 25(4):401-457. 2009.

Cited in *The Economist*, Washington Post, Associated Press, *Tax Notes*, *Atlantic Monthly*, *Harpers*, and *Congress Daily*. Requested by the Executive Office of the President, the Congressional Research Office, 2 U.S. Senators and leading law firms, among others.

“Problems with using the internal rate of return to make decisions about granting TIFs,” with A. Ford and P. Koch. *State Tax Notes* 49(8): 543-554. 2008.

“Backdating stock options: Accounting and legal implications,” with S. Scholz and M. Hirschev. *The CPA Journal* 10 (October): 18-23. 2007. Lead Article.

“Backdating stock options: Tax implications,” with S. Scholz and M. Hirschev. *The CPA Journal* 10 (October): 24-28. 2007.

“Securitization of intellectual property,” with A. Sweet. *Executive’s Tax and Management Report*, May: 5-7. 2006.

“An examination of convergent validity between in-lab and out-of-lab internet-based experimental research in accounting” with A. Blay and R.K. Hurtt. *Behavioral Research in Accounting* (18): 207-217. 2006.

“State sponsored college 529 plans: The influence of tax and non-tax factors on investors’ choice” with L. Luna. *Journal of the American Taxation Association* 27(Supp.): 29-50. 2005.

Mabry Best Paper Award 2006 Recipient.

Cited by over 150 newspapers including the *Wall Street Journal*.

Requested by the Securities and Exchange Commission, the College Savings Plans Network, the Municipal Securities Rulemaking Board, the Financial Industry Regulatory Authority (formerly National Association of Securities Dealers), and U.S. Senate Committee on Governmental Affairs.

“An analysis of individual investors’ response to new disclosures 529 college savings plans,” with L. Luna. *Proceedings of the Ninety-Seventh Annual Conference 2006*, Columbus: National Tax Associations – Tax Institute of America.

“States battle to win 529 plan investors: Differences lead to complexity and confusion,” with L. Luna. *State Tax Notes*, August 8: 431-439. 2005.

“Internal controls and the state and local tax function,” with K. Key and R. Sawyer. *Journal of State Taxation*, Winter 23(3): 61-66. 2005.

“State strategies for dealing with tax shelters” with R. Hanson and J. Smith. *Journal of State Taxation*, Winter 23(3): 23-25. 2005.

- “College savings plans” with L. Luna. *Encyclopedia of Taxation and Tax Policy*, edited by J. Cordes, R. Ebel and J. Gravelle, Urban Institute Press, 128-130. 2005.
- “Expensing.” *Encyclopedia of Taxation and Tax Policy*, edited by J. Cordes, R. Ebel, and J. Gravelle, Urban Institute Press, 59-60. 2005.
- “Tax shelter opinion letters have come under attack” with R. Hanson and J. Smith. *Practical Tax Strategies* (November) 73(5): 268-273. 2004.
- “Follow the money: Factors influencing investors’ choice of state-sponsored §529 college savings plans,” with L. Luna. *Proceedings of the Ninety-Seventh Annual Conference 2004*, Columbus: National Tax Association – Tax Institute of America.
- “The effect of source credibility on tax professionals’ judgments in consulting engagements.” *Journal of the American Taxation Association* 25 (Supp): 33-50. 2003.
- “Tax shelters under attack,” with R. Hanson and J. Smith. *The CPA Journal* 8 (August): 20-25. 2003. Lead Article.  
NYSSCPA 2003 Max Block Award Honorable Mention Article.  
Referenced on PBS Frontline “*Give Me Shelter.*”

## **WORKING PAPERS**

- “Tax Corporate Political Activity” with J. Barrick and J. Brown. Under review, *Journal of the American Taxation Association*.
- “Market response to FIN48 adoption: A debt covenant theory.” with D. Grossman, R. Huston and V. Richardson. Under review, *Advances in Taxation*.
- “Tax havens, secrecy, and unrecognized tax benefits” with J. Gramlich and J. Whiteaker-Poe.
- “How do firms lobby for tax relief?” with J. Barrick.

## **GRANTS**

- Teagle Grant (with George Washington University and University of Miami). \$170,000. 2016.
- Washington and Lee Lenfest Grant. 2013, 2014, 2015, 2016.
- Summer Research Scholar with T. Ivory. 2015.
- Washington and Lee Commerce School Research Grant: 2012.
- Kansas, Inc. Business Climate Study Grant: 2010. \$59,958.
- KU Center for Teaching Excellence Faculty Seminar participant and competitive grant recipient: 2009. \$1000.

Institute for International Business (competitive) Research Grant: 2008. \$5000.

Institute for International Business (competitive) Research Grant: 2007. \$7800.

KU New Faculty GRF (competitive): 2006. \$3000.

Cameron Research Grant (competitive): 2002, 2003, 2004. \$8,000.

## **PRESENTATIONS**

American Accounting Association. 2000, 2003, 2007, 2008, 2009, 2010, 2012, 2013, 2014, 2015.

American Taxation Association Mid-Year Meeting. 2004, 2006, 2008, 2009, 2010, 2013, 2014.

American Accounting Association Ethics Symposium. 2014.

Aspen Institute Undergraduate Business Education Consortium. 2014.

Cengage Training Webcast. 2012.

University of Kansas Corporate Tax Reform Symposium. 2012.

Gonzaga University. 2011.

Washington and Lee University. 2011.

Washburn University. 2011.

University of Colorado – Colorado Springs. 2011.

Washburn University School of Law Annual Symposium. 2010, 2011.

National Tax Association. 2004, 2005, 2006, 2007, 2008, 2009, 2010.

Campus Compact Regional Conference. 2010.

KU Center for Teaching Excellence. 2010.

Greater Kansas City Scholarship of Teaching and Learning Conference. 2009.

Texas Tech University. 2009.

National Society for Experiential Education Conference. 2008.

KU Center for Teaching Excellence Teaching Summit. 2008.

University of South Florida. 2008.

Kansas Summit on Economic and Financial Literacy. 2008.

KMPG/ATA Tax PhD Consortium. 2007, 2008.

Texas Tech University. 2007.

University of Texas. 2007.

University of William & Mary Norfolk Southern Excellence in Financial Reporting Conference. 2007.

Oklahoma State University Accounting Research Conference. 2007.

Central States Accounting Conference. 2006.

*Journal of the American Taxation Association* Conference. 2003, 2005.

University of Kansas. 2004.

University of California-Riverside. 2003.

## **MEDIA COVERAGE AND INTERVIEWS**

My research on 529 college savings plans and on tax lobbying has been covered by over 100 newspapers and media outlets including the Wall Street Journal, The Atlantic, and Business Week, and CNBC. A segment of This American Life and NPR's Planet Money was devoted to my research on tax lobbying.

My work on embedding university art collections in accounting, tax and business courses was highlighted in The Campus Art Museum: A Qualitative Study by Kress Foundation. 2012.

## **TEACHING**

### **UNIVERSITY COURSES**

#### *Undergraduate:*

Individual Taxation

Taxation of Business Entities

Tax and Financial Planning

Managerial Accounting

Writing and Research for Accountants

Business of Contemporary Art

Tax Service Learning in South Africa

#### *Masters:*

Tax Research

Tax Planning Techniques

Tax Entities

#### *Law School:*

Accounting for Lawyers

**EXECUTIVE EDUCATION**

South Africa Revenue Service  
Nortel Networks  
National Association of State Treasurers  
Ohio Tuition Trust Authority

**NOTABLE SERVICE LEARNING ACTIVITIES WITH TAX STUDENTS**

Conducted BEPS training for South Africa Revenue Service. 2015.

Conducted FIN48 Workshop at University of Pretoria for graduate tax students. 2015.

Developed high school financial literacy curriculum for state of Kansas. 2009.

Conducted tax workshops throughout Kansas for United Way affiliates. 2009.

Conducted tax and financial planning workshops for performing artists. 2008.

Developed disaster tax relief brochure for Greensburg, KS tornado victims; IRS requested permission to be used as official IRS publication. 2007.

Drafted proposed federal legislation to provide tax credit for disabled veterans returning to school. 2007.

Created Hurricane Katrina tax relief website [www.ku.edu/~katrina](http://www.ku.edu/~katrina)  
Used by the American Bar Association to provide tax assistance to victims. 2005.  
Cited in testimony before Kansas Legislature about KU serving Kansas.

**SERVICE OVERVIEW**

**EDITORIAL BOARDS**

*Business Horizons*. 2013-present.

*Journal of the American Taxation Association*. 2003-2006; 2011-2014.

*Executive's Tax and Management Report*. 2004-2010.

**DISSERTATION COMMITTEE**

Joanna Garcia. Virginia Tech University. Accounting.

**AD HOC REVIEWER**

*Journal of the American Taxation Association*  
*Behavioral Research in Accounting*  
*National Tax Journal*  
*Accounting Horizons*  
*British Accounting Review*

*Review of Accounting and Finance*  
*Issues in Accounting Education*  
*Contemporary Economic Policy*  
American Accounting Association conferences  
Accounting, Behavior and Organizations conferences

## **PROFESSIONAL SERVICE**

Kansas State Treasurer Ron Estes' Advisory Council. 2011-2012.

Kansas State Treasurer Dennis McKinney's Advisory Council. 2008-2011.

Kansas State Treasurer Lynn Jenkin's Advisory Council. 2005-2008.

Delta Gamma Fraternity. Treasurer Advisor. 2005-2007.

Centro Latino. Treasurer. 2003-2005.

## **NATIONAL SERVICE**

### **American Taxation Association**

Vice-President. 2016-2017.

Mid-Year Committee Chair. 2016-2017

VP-Elect. 2015-2016.

Treasurer. 2013-2015.

Trustee. 2006-2008; 2012-2014.

Chair: Doctoral Education Taskforce. 2012-2014.

Mid-year Meeting Committee. 2009-2015.

Co-Chair: KPMG/ATA Tax PhD Consortium. 2010-2011.

Vice-Chair: KPMG/ATA Tax PhD Consortium. 2006-2009.

Publications Committee. 2006-2008.

Chair: Teaching Innovations Committee. 2006-2007.

Teaching Innovations Committee. 2005-2007; 2009-2011.

Outstanding Dissertation Committee. 2005-2006.

Chair: Educational Research Committee. 2004-2005.

Educational Research Committee. 2002-2005.

**National Tax Association**

Annual Conference Committee. 2006, 2007, 2008.

Session Organizer. 2006, 2007, 2008, 2009, 2010.

Spring Symposium Committee. 2007.

**Tax Policy Institute**

Board Member. 2008-2009

**American Accounting Association**

Annual Meeting Committee. 2004, 2005, 2006.

Session Organizer. 2006.

**Accounting, Behavior and Organizations**

Chair: 2006 Annual Meeting Program

Vice-Chair: 2005 Annual Meeting Program

**Beta Gamma Sigma**

Member: 2014-present.

**Omicron Delta Epsilon**

Member: 2014-present.

**UNIVERSITY SERVICE**

**Washington & Lee University**

Founder and Program Director, Cape Town Summer Internship Program. 2016-present.

Chair, Williams School Director of Student and Alumni Engagement Search Committee. 2016.

Chair, Williams School Strategic Planning Committee. 2015-present.

Chair, Williams School Advisory Board Charter Development Ad Hoc Committee. 2015-2016.

Registration and Class Schedules Committee. 2015-present.

Automatic Rule and Reinstatement Committee. 2015-present.

Writing Program Advisory Committee. 2015-present.

Spring Term Coordinating Committee. 2015-present.

International Education Committee. 2015-present.

Founder and Faculty Advisor, Cincinnatus Book Club. 2015-present.

Coordinator, Williams School Scholarship Programs. 2015-present.

Faculty Advisor, Men's Soccer. 2014-present.

Faculty Mentor, PwC Tax Challenge Competition. 2014-present.

Williams School Dean's Search Committee. 2014-2015.

University Athletic Committee. 2013-2015.

Johnson Scholar Interview Panelist. 2013, 2014, 2015, 2016.

Chair, L.K. Johnson-Rusosco Scholarship Committee. 2013-2015.

Chair, Topinka Scholarship Committee. 2013-2014.

Williams School Assistant Dean's Search Committee. 2013-2014.

Accounting Department Faculty Search Committee. 2012, 2013, 2014, 2015, 2016.

Faculty Advisor. Community Financial Freedom. 2012-2015.

Treasurer. S.A.F.E. Loans. 2012-2015.

Topinka Scholarship Committee. 2012-2013.

### **University of Kansas**

Faculty Senate. 2011-2012.

Tax Club Faculty Advisor. 2006-2012.

Bubb Teaching Award Committee. 2011-2012.

Chancellor's Athletics Oversight Taskforce. 2010-2011.

Provost's Engaged Scholarship Taskforce. 2010-2011.

Center for Service Learning Director's Board. 2008- 2011.

Center for Teaching Excellence Faculty Partner. 2010-2011.

Mabry Research Award Committee. 2007-2008.

Dole Institute of Politics Faculty Liaison. 2007.

Accounting Recruiting Committee. 2006-2007.

MAcc Committee. 2005-2007.

**University of North Carolina – Wilmington**

Faculty Grievance Committee. 2005.

Library Resource Committee. 2001-2005.