

CURRICULUM VITAE

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EDUCATION

Ph.D. in Accountancy, University of Illinois at Urbana-Champaign, October 1995

M.B.A., University of Texas at Austin, May 1990

B.S. in Accountancy, Western Kentucky University, August 1980

PUBLICATIONS

“Do Earnings Reported Under IFRS Tell Us More About Future Earnings and Cash Flows?”
with M. Drake, L. Myers, and J. Myers, *Journal of Accounting and Public Policy*,
Forthcoming.

“Book-Tax Conformity and the Usefulness of Accounting Earnings” with M. Drake and L.
Myers, *Journal of Accounting and Economics*, Vol. 50, No. 1, May 2010, pp. 111 – 125.

“The Accrual and Special Items Pricing Anomalies: One Effect or Two?” with H. Xie, *Review of
Accounting and Finance*, Vol 9, No. 2, 2010, pp. 156-179.

“The Pricing of Realized Tax Benefits From NOL Carryforwards: Effect of Income Statement
Classification” with J. K. Reynolds, *Journal of the American Taxation Association*, Vol. 30,
No. 1, Spring 2008, pp. 1 – 27.

“Implicit Taxes: Evidence from Taxable, AMT and Tax-Exempt State and Local Government
Bond Yields,” *Journal of the American Taxation Association*, Vol. 25, No. 1, Spring 2003,
pp. 1 – 20.

“Public Utility Old Money Preferred Stock,” *Journal of the American Taxation Association*,
Vol. 24, No. 1, Spring 2002, pp. 1 – 16.

“Capital Restructuring and Accounting Compliance Costs: The Case of Publicly Traded
Partnerships,” with M. Shelley and T. Omer, *Journal of Accounting Research*, Vol. 36, No.
2, Fall 1998, pp. 365 – 378.

“Pre-Tax Versus After-Tax Earnings As Performance Measures In Compensation Contracts,”
with M. Shelley and T. Omer, *Managerial Finance*, Vol. 24, No. 11, 1998, pp. 29 – 44.

“The Impact of Taxation and Regulation on Firms’ Reporting and Income Management Decisions: A Comparison of Public and Private Firms: Discussion,” *Proceedings of the 1997 University of Illinois Tax Research Symposium*, pp. 25 – 30.

WORKING PAPERS

“The Cross-country Determinants of Corporate Tax Aggressiveness,” with M. Drake, L. Myers, and J. Myers (under revision for resubmission to *The Accounting Review*, 2nd round).

WORKS-IN-PROGRESS

“Worldwide versus Territorial Tax Systems: Which is More Advantageous for Resident Firms?” with G. R. Huston and D. Wallace.

“The Usefulness Of Income Tax Information Contained in IFRS Versus U.S. GAAP Financial Statements,” with Y. Cao, M. Drake, and L. Myers.

“Capital Structure Decisions When Customers Receive The Tax Benefits Of Debt Rather Than Shareholders,” with R. Sansing.

RESEARCH PRESENTATIONS

“The Cross-country Determinants of Corporate Tax Aggressiveness,” presented at Florida State University (April 2010), the University of Florida (April 2010), and the AAA annual meeting (August 2010).

Discussion of “The Relation Between CEO Retirement on Tax Reporting Aggressiveness,” by J. Moore and D. Neubaum, presented at the AAA Annual Meeting (August 2010).

Discussion of “Labor Unions and Tax Aggressive,” by J. Chyz, W. Leung, O. Li, and O. Rui, presented at the ATA mid-year meeting (February 2010).

“Book-Tax Conformity and the Usefulness of Accounting Earnings,” presented at the University of North Texas (September 2007), Texas A&M University (October 2007), and Florida State University (November 2007).

“Do Taxes Affect Public-Utility Company Capital Structure Decisions?” presented at the University of North Texas (November 2002), the University of Illinois (October 2003), the Oklahoma State University (March 2006), and the AAA Annual Meeting (August 2006).

Discussion of “Ticks and Tax: The Effects of Price Discreteness and Taxation on Ex Dividend Day Returns” by C.B. Cloyd, O. Li, and C. Weaver presented at the AAA Annual Meeting (August 2005).

Discussion of “Trading Clienteles, Tax Attributes, and Ex-Dividend Returns,” by O. Li presented at the AAA Annual Meeting (August 2005).

“The Accrual and Special Items Pricing Anomalies: One Effect or Two?” presented at Kansas State University (March 2005) and Oklahoma State University (April 2005).

Discussion of “New Evidence Regarding Lessee Tax Status and Lease-Type: The Role of Synthetic Leases” by S. Morsefield presented at the AAA Annual Meeting (August 2004).

Discussion of “The Impact of Taxes on the Firms Bankruptcy Choice Decision,” by W. Terrando and W. Shaw presented at the AAA Annual Meeting (August 2004).

Discussion of “Determinants of the Taxable Activities of Nonprofit Organizations” by R. Yetman presented at the AAA Annual Meeting (August 2004).

“Implicit Taxes in State and Local Government Bond Yields” presented at the University of Missouri (September 2001), Middle Tennessee State University (November 2001), Midwest AAA Regional Meeting (April 2002), and AAA Annual Meeting (August 2002).

“The Impact of IRC Section 247 on the Capital Structure of Public Utilities,” presented at the Financial Research Institute Research Annual Research Symposium (November 1998).

“The Pricing of Realized Tax Benefits from Net Operating Loss Carryforwards: Effect of Income Statement Classification” presented at the University of Missouri (October 1997) Rutgers University (December 1997), the AAA Annual Meeting (August 1998), the University of Illinois (November 2003), Temple University (November 2003), University of Texas at Arlington (November 2003), Kansas State University (December 2003), Mississippi State University (January 2004) and the Central States Workshop (November 2004).

Discussion of "The Impact of Taxation and Regulation on Firms' Reporting and Income Management Decisions: A Comparison of Public and Private Firms," by A. Beatty and D. Harris presented at the Illinois Tax Research Symposium (October 1997).

COURSES TAUGHT

Florida State University:

Federal Tax Accounting I, undergraduate
Federal Tax Accounting II, undergraduate
Research in Federal Taxation, graduate

University of North Texas:

Federal Income Taxation, undergraduate
Taxation of Business Entities, graduate
Corporate Taxation, graduate

Kansas State University:

Introduction to Taxation, undergraduate
Corporate Taxation, graduate

University of Missouri:

Introduction to Taxation, undergraduate
Taxation of Business Entities, undergraduate
Taxation of Business Entities, graduate
Tax Research and Planning, graduate
Tax Policy, graduate

University of Illinois:

Introduction to Taxation, undergraduate
Financial Statement Analysis, graduate

University of Texas:

Introduction to Financial Accounting, undergraduate

SERVICE & OTHER ACTIVITIES

American Accounting Association:

Annual Meeting Committee, Tax Section (2002 – 2005)
Annual Meeting, Tax Section, Ad-hoc Reviewer
Annual Meeting, Teaching and Curriculum Section, Ad-hoc Reviewer
Annual Meeting, Public Interest Section, Ad-hoc Reviewer
Midwest Regional Meeting, Moderator (1999 and 2001)
Midwest Regional Meeting, Ad-hoc Reviewer

American Taxation Association:

JATA, Editorial Board (2000 – 2003 and 2007 – 2010)
Tax Policy Oversight Committee, International Subcommittee Chair (2009 – present)
ATA Research Resources Committee (2009 – 2010)
Mid-Year Meeting Program Committee (2007)
Journal of the American Taxation Association, Conference Committee (1999)
Tax Manuscript Award Committee (1996, 1997, and 1998)
Journal of the American Taxation Association, Ad-hoc Reviewer

Florida State University Accounting Department:

MACC Admittance and Fellowship Committee, (2008 – present)
Liaison, Student Disability Resources Center (2008 – present)
Recruiting Committee (2010 – present)

University of North Texas Accounting Department:

Master of Taxation Program, Advisor (2007 – 2008)
Personnel Affairs Committee (2007 – 2008)
Chair Search Committee (2007 – 2008)
Secretary, Academic Policy Committee (2006 – 2007)

Kansas State University:

University Honor Council (2005 – 2006)
Accounting Department Research Evaluation Procedures Committee (2005 – 2006)
KSU Developing Scholars Program Faculty Mentor (2004 – 2005)

University of Illinois:

Illinois Tax Research Symposium Committee (2003)

University of Missouri School of Accountancy:

Ph.D. Examining and/or Dissertation Committees at the University of Missouri: Barbara Lippincott and J. Kenneth Reynolds
O'Brien Teaching Effectiveness Panel: Bringing Relevance to the Classroom (2001)
O'Brien Teaching Effectiveness Panel: Motivating Students and Creating a Favorable Classroom Environment (2000)
Arthur Andersen Tax Challenge Team, Faculty Advisor (1997 – 2000)
150-Hour Program Committee (1998 – 2002)
Peer Teaching & Faculty Annual Performance Evaluation Committee (1996 – 1997)
Scholarships Committee (1995 – 1997)

Participant:

University of Illinois Tax Research Symposium
Ernst & Young Tax Educators Symposium
PricewaterhouseCoopers University for Faculty
American Accounting Association New Faculty Consortium
American Accounting Association / D&T Doctoral Consortium

Other:

Contemporary Accounting Research, Ad-hoc Reviewer
Advances in Taxation, Ad-hoc Reviewer

WORK EXPERIENCE

Florida State University, Associate Professor (June 2008 – Present)
University of North Texas, Assistant Professor (August 2006 – June 2008)
Kansas State University, Assistant Professor (August 2004 – August 2006)
University of Illinois at Urbana-Champaign, Visiting Assistant Professor (August 2002 – August 2004)
University of Missouri - Columbia, School of Accountancy, Assistant Professor (August 1995 – August 2002)
University of Illinois at Urbana-Champaign, Teaching and Research Assistant (while a Ph.D. student, May 1990 – August 1995)
University of Texas at Austin, Assistant Instructor (while an M.B.A. student, August 1988 – May 1990)
Recognition Equipment Inc., Corporate Tax Manager (June 1985 – January 1988)
Western Preferred Corporation, Senior Tax Specialist (June 1984 – June 1985)
Arthur Young & Co, Dallas, Texas, Senior Tax Accountant (August 1983 – June 1984)
Arthur Andersen & Co, Senior Tax Accountant (August 1980 – August 1983)

PROFESSIONAL QUALIFICATIONS & AFFILIATIONS

Certified Public Accountant, Texas, March 1984, currently licensed

Certified Public Accountant, Tennessee, May 1982

American Accounting Association

American Taxation Association

HONORS & AWARDS

JATA Outstanding Paper Award for 2008 awarded at AAA Annual Meeting (August 2009)