

**DAVID G. KENCHINGTON**  
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## **ACADEMIC POSITIONS**

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### **Arizona State University, W. P. Carey School of Business**

- Associate Professor, School of Accountancy 2022-Present
- Assistant Professor, School of Accountancy 2013-2022

## **EDUCATION**

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### **University of Arizona, Eller College of Management**

Ph.D. in Management – Accounting Concentration with minor in Finance 2013

### **Brigham Young University, Marriott School of Management**

Master of Accountancy – Taxation; Bachelor of Science – Accountancy; minor in English 2006

## **RESEARCH**

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### **Published and Accepted Papers (authors listed alphabetically, per discipline convention):**

Ellis, J., Kenchington, D., Smith, J., and White, R. Better Tax Enforcement Moderates Airbnb's Pressure on Housing Costs. *Journal of Financial and Quantitative Analysis*, Forthcoming.

Jiang, G., Kenchington, D., McLemore, P., and Yüksel, H. Z. 2024. Disaggregation Quality, Stock Returns, and Institutional Demand. *Finance Research Letters*, 62 (Part B) Article 105202.

Christensen, D., Kenchington, D., and Laux, R. 2022. How Do Most Low ETR Firms Avoid Paying Taxes? *Review of Accounting Studies*, 27 (2), pp. 570-606.

Kenchington, D., Shohfi, D., Smith, J., and White R. 2022. Do Tax Hikes Spur Cheating in Interpersonal Exchange? *Accounting, Organizations, and Society*, 96, pp. 1-16.

Kaplan, S., Kenchington, D., and Wenzel, B. 2020. The Valuation of Discontinued Operations and Its Effect on Classification Shifting. *The Accounting Review*, 95 (4), pp. 291-311.

Kenchington, D. 2019. Does a Dividend Tax Rate Change in the U.S. Affect Equity Prices of Non-U.S. Stocks? *Review of Accounting Studies*, 24 (2), pp. 593–628.

Kenchington, D., Wan, C., and Yüksel, H.Z. 2019. Gross Profitability and Mutual Fund Performance. *Journal of Banking and Finance*, 104 (July), pp. 31-49.

Christensen, D., Jones, K., and Kenchington D. 2018. Gambling Attitudes and Financial Misreporting. *Contemporary Accounting Research* 35 (3), pp. 1229–1261

### **Working Papers:**

Brown, J., Casas-Arce, P., Kenchington, D., and White, R. Real Effects of Non-Streamlined Sales Tax Administration: Evidence from the Florida Hotel Industry. 2024. Revising for third round review, *Journal of Accounting Research*.

Kenchington, D., Paparcuri, C., Smith, J., and White, R. 2024. Regulatory Burdens and Entrepreneurship: Evidence from Sales Tax Complexity. Revising for second round review, *The Accounting Review*.

Ellis, J., Kenchington, D., Smith, J., and White, R. 2024. Does Home-sharing Boost Evictions? Evidence from Florida Sales Tax Crackdowns on Airbnb.

Kenchington, D., Peña-Romera, D., and White, R. 2024. Does High-Speed Home Internet Improve Access to Credit? Evidence from a Google Fiber Rollout.

### **AD HOC REVIEWER**

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*The Accounting Review*

*Review of Accounting Studies*

*Contemporary Accounting Research*

*Journal of Public Economics*

*The Journal of the American Taxation Association*

*Journal of Accounting and Public Policy*

*Journal of Business Venturing (FT 50 Journal – Entrepreneurship)*

### **TEACHING**

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#### **Arizona State University**

Instructor – ACC 430, Taxes and Business Decisions: Fall 2013 – 2023 (undergraduate)  
6.7/7 (over 700 students taught)

Instructor – ACC 511, Accounting for Income Taxes – Spring 2022 – 2023 (graduate)  
6.5/7 (approximately 100 students taught)

### **PRESS MENTIONS**

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Fortune “Stop Shaming Corporations with Meaninglessly Low Effective Tax Rates” October 1<sup>st</sup>, 2021  
(<https://fortune.com/2021/10/01/stop-shaming-corporations-with-meaninglessly-low-effective-tax-rates/>)

Bloomberg Tax “Caught Cheating: When Sin Taxes Forge Unforeseen Fallout” December 14<sup>th</sup>, 2021  
(<https://news.bloombergtax.com/daily-tax-report/caught-cheating-when-sin-taxes-forge-unforeseen-fallout>)

Wall Street Journal “A Roll of the Dice On Financial Misreporting” August 14<sup>th</sup>, 2017  
(<https://www.wsj.com/articles/a-link-between-gambling-and-financial-misreporting-1502676000>)

### **INVITED PRESENTATIONS**

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UT Austin and University of Waterloo Tax Symposium, 2022 (Presenter)

EIASM Taxation Conference, 2021 – 2022 (Presenter and Discussant)

University of Oregon, 2021 (Presenter)

University of North Carolina Tax Symposium, 2019 – 2020 (Presenter)

Brigham Young Accounting Symposium, 2012, 2014, 2017 – 2019, 2021 (Presenter)

American Tax Association Meeting, 2017 (Discussant)

University of British Columbia, 2016 (Presenter)

American Accounting Association Annual Meeting, 2015 (Discussant)

*Journal of the American Tax Association* Meeting, 2013 (Presenter)

Arizona State University, University of Missouri, University of Iowa, George Mason University, and University of Waterloo, 2013 (Presenter)

American Accounting Association Annual Meeting, 2012 (Discussant)

## **CONFERENCES ATTENDED**

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University of North Carolina Tax Symposium, Chapel Hill, NC, 2013, 2018 – 2024

UT Austin and University of Waterloo Tax Symposium, Waterloo, Canada, 2014, 2016, 2022

Symposium on Tax Research - University of Illinois at Urbana-Champaign, Chicago, Illinois, 2019, 2021, 2023

Brigham Young University Accounting Research Symposium, Provo, UT, 2009 – 2012, 2014 – 2019, 2021-2023

American Tax Association Meeting, 2011 – 2013, 2015 – 2019, 2021 – 2024

## **PROFESSIONAL EXPERIENCE**

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### **PWC LLP**

- Tax Associate (Orange County, CA) – August 2006 to May 2008
- Certified Public Accountant – California, 2008 to Present

## **SERVICE**

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### **Internal**

ASU Cactus Conference Organizing Committee, 2024.

Faculty Promotion and Tenure Committee 2023-2025.

Coordinated Joint Accounting Research Conference between ASU/University of Arizona, 2016 – 2023

Faculty Recruiting Committee, 2013 – 2014; 2021 – 2022; 2024 – 2025

Barrett Honors College Faculty, 2013 – 2023

Doctoral Committees:

- Christina Ruiz (member); 2021; initial placement Indiana University.

### **External**

Chair of American Tax Association Doctorial Consortium, 2023

Co-coordinator of American Tax Association Doctorial Consortium, 2021 – 2022

American Tax Association Midyear Meeting Committee Member, 2018 – 2022