

**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):**

Brown, J., Casas-Arce, P., Kenchington, D., and White, R. 2025. Real Effects of Non-Streamlined Sales Tax Administration: Evidence from the Florida Hotel Industry. *Journal of Accounting Research*, 63 (5), pp. 1917-1951.

Ellis, J., Kenchington, D., Smith, J., and White, R. 2025. Better Tax Enforcement Moderates Airbnb's Pressure on Housing Costs. *Journal of Financial and Quantitative Analysis*, 60 (7), pp. 3591-3621.

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:**

Kenchington, D., Paparcuri, C., Smith, J., and White, R. Regulatory Burdens and Entrepreneurship: Evidence from Sales Tax Complexity. R&R, *The Accounting Review*.

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

Chen, S., Kenchington, D., Peña-Romera, D., and White, R. Do Public Libraries Play a Role in Tax Filings and Earned Income Tax Credit Uptake? R&R, *Contemporary Accounting Research*.

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

Blake, A., Cowx, M., Kenchington, D., and White, R. Taxes and the Choice of Organizational Form: Quasi-Experimental Evidence from the Passthrough Entity Tax.

Chen, S., Kenchington, D., Peña-Romera, D., and White, R. Do Public Libraries Boost Entrepreneurship?

Cowx, M., Kenchington, D., and White, R. R&D Tax Credit Consultants and Small Firm Innovation.

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### **AD HOC REVIEWER**

*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)*

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### **TEACHING**

#### **Arizona State University**

Instructor – ACC 430, Taxes and Business Decisions: Fall 2013 – 2025 (undergraduate)  
6.7/7 (over 800 students taught)

Instructor – ACC 511, Accounting for Income Taxes – Spring 2022 – 2025 (graduate)  
6.7/7 (approximately 200 students taught)

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### **PRESS MENTIONS**

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>)

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### **CONFERENCE AND WORKSHOP PARTICIPATION**

2026 ATA Midyear Meeting\*\*\*; ASU Cactus Conference\*\*\*; UNC Tax Symposium (expected).

- 2025 ATA Midyear Meeting; ASU Cactus Conference; UNC Tax Symposium; EAA Conference\*\*\*; Deloitte Tax Faculty Symposium; Illinois Tax Research Symposium\*\*\*; BYU Accounting Research Symposium\*; North American Meeting of the Urban Economics Association\*\*\*; EY Tax Educators Symposium; 118th Annual Conference on Taxation (NTA)\*; University of Tennessee, Knoxville\*.
- 2024 ATA Midyear Meeting\*\*\*; ASU Cactus Conference; UNC Tax Symposium; Mizzou Accounting Research Colloquium; Arizona Tax Conference\*; CEAR-CenFIS Conference\*\*\*; BYU Accounting Research Symposium\*; University of Texas at Austin\*; George Mason University\*; Arizona Association of Counties Annual Conference\*; BFGA Conference\*\*\*.
- 2023 FARS Midyear Meeting; ATA Midyear Meeting; UNC Tax Symposium; Illinois Tax Research Symposium; BYU Accounting Research Symposium\*.
- 2022 ATA Midyear Meeting; UNC Tax Symposium; UT Austin and University of Waterloo Tax Symposium\*; EIASM Taxation Conference\*,\*\*; BYU Accounting Research Symposium.
- 2021 ATA Midyear Meeting; UNC Tax Symposium; IRS/TPC Joint Research Conference on Tax Administration\*\*\*; EIASM Taxation Conference\*,\*\*; University of Oregon\*; FMA Annual Meeting\*\*\*; BYU Accounting Research Symposium\*; Illinois Tax Research Symposium\*; Yale Conference on Law and Macroeconomics\*\*\*.
- 2020 ATA Midyear Meeting; UNC Tax Symposium\*.
- 2019 ATA Midyear Meeting; UNC Tax Symposium\*; BYU Accounting Research Symposium\*; Illinois Tax Research Symposium.
- 2018 ATA Midyear Meeting; AAA Annual Meeting\*\*\*; BYU Accounting Research Symposium\*.
- 2017 ATA Midyear Meeting\*\*; BYU Accounting Research Symposium\*.
- 2016 ATA Midyear Meeting; University of British Columbia\*; UT Austin and University of Waterloo Tax Symposium; BYU Accounting Research Symposium.
- 2015 ATA Midyear Meeting; AAA Annual Meeting\*\*; BYU Accounting Research Symposium.
- 2014 AAA Annual Meeting\*\*\*; BYU Accounting Research Symposium\*; UT Austin and University of Waterloo Tax Symposium.
- 2013 ATA Midyear Meeting; *Journal of the American Tax Association* Meeting\*; UNC Tax Symposium; Arizona State University\*; George Mason University\*; University of Iowa\*; University of Missouri\*; University of Waterloo\*.

\* indicates invited presentation \*\* indicates invited discussion \*\*\* indicates invited conference presentation by co-author.

## **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**

Doctoral Committees:

- Christina Ruiz (member); 2021; initial placement Indiana University.
- Austin Blake (co-chair); 2026 (expected graduation).

ASU Cactus Conference Organizing Committee, 2023 – 2026.

Faculty Promotion and Tenure Committee 2023 – 2025.

Coordinated Joint Accounting Research Conference between ASU/University of Arizona, 2016 – 2025.

Faculty Recruiting Committee, 2013 – 2014; 2021 – 2022; 2024 – 2025; 2025 – 2026.

Club Faculty Advisor for ASU Quadball Club (Quidditch), 2024 – 2026.

Barrett Honors College Faculty, 2013 – 2026.

### **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.