

DAVID G. KENCHINGTON

Arizona State University
School of Accountancy
W. P. Carey School of Business

Email: david.kenchington@asu.edu

EMPLOYMENT EXPERIENCE

Arizona State University – School of Accountancy

- Associate Professor – July 2022 to Present
- Assistant Professor – July 2013 to June 2022

PWC LLP

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

EDUCATION

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, 2006

Bachelor of Science – Accountancy, 2006 with minor in English, 2006

RESEARCH

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

“Can Better Tax Enforcement Moderate Airbnb’s Pressure on Housing Costs?” (with Jesse Ellis, Jared Smith, and Roger White)

- *Journal of Financial and Quantitative Analysis*, Conditionally Accepted.

“Disaggregation Quality, Stock Returns, and Institutional Demand (with George Jiang, Ping McLemore, and H. Zafer Yüksel)

- *Finance Research Letters*, Vol. 62, Part B (April 2024), Article 105202.

“How Do Most Low ETR Firms Avoid Paying Taxes?” (with Dane Christensen and Rick Laux)

- *Review of Accounting Studies*, Vol. 27, Issue 2 (June 2022), pp. 570-606.
- Discussed in Fortune “Stop Shaming Corporations with Meaninglessly Low Effective Tax Rates” October 1st, 2021 (<https://fortune.com/2021/10/01/stop-shaming-corporations-with-meaninglessly-low-effective-tax-rates/>)

“Do Tax Hikes Spur Cheating in Interpersonal Exchange?” (with Thomas D. Shohfi, Jared D. Smith, and Roger White)

- *Accounting, Organizations, and Society*, Vol. 96 (January 2022), pp. 1-16.
- Featured in Bloomberg Tax “Caught Cheating: When Sin Taxes Forge Unforeseen Fallout” December 14th, 2021 (<https://news.bloombergtax.com/daily-tax-report/caught-cheating-when-sin-taxes-forge-unforeseen-fallout>)

“The Valuation of Discontinued Operations and Its Effect on Classification Shifting” (with Steve Kaplan and Brian Wenzel)

- *The Accounting Review*, Vol. 95, No. 4 (July 2020), pp. 291-311.

“Does a Dividend Tax Rate Change in the U.S. Affect Equity Prices of Non-U.S. Stocks?”
Dissertation Committee - Dan Dhaliwal (Chair), Chris Lamoureux (Finance), and Kirsten Cook
- *Review of Accounting Studies*, Vol. 24, Issue 2 (June 2019), pp. 593–628.

“Gross Profitability and Mutual Fund Performance” (with Chi Wan and H. Zafer Yüksel)
- *Journal of Banking and Finance*, Vol. 104 (July 2019), pp. 31-49.

“Gambling Attitudes and Financial Misreporting” (with Dane Christensen and Keith Jones)
- *Contemporary Accounting Research* Vol. 35, No. 3 (Fall 2018) pp. 1229–1261
- Featured in the Wall Street Journal “A Roll of the Dice On Financial Misreporting” August 14th, 2017 (<https://www.wsj.com/articles/a-link-between-gambling-and-financial-misreporting-1502676000>)

Working Papers:

“Real Effects of Non-Streamlined Sales Tax Administration: Evidence from the Florida Hotel Industry”
(with Jenny Brown, Pablo Casas-Arce, and Roger White)
- Presented at the University of Oregon, University of Texas at Austin (by coauthor), 2021
University of Illinois Symposium on Tax Research, 2021 IRS/TPC Joint Research Conference on
Tax Administration (by coauthor), and 11th EIASM Conference on Current Research in Taxation.

“Regulatory Burdens and Entrepreneurship: Evidence from Sales Tax Complexity” (with Christian Paparcuri, Jared Smith, and Roger White)

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)

TEACHING

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)

INVITED PRESENTATIONS

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

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
Brigham Young University Accounting Research Symposium, Provo, UT, 2009 – 2012, 2014 – 2019, 2021-2023
American Tax Association Meeting, 2011 – 2013, 2015 – 2019, 2021 – 2024
American Accounting Association Annual Meeting, 2012 – 2018

SERVICE

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
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
Instructor, SAS Programming Boot-Camp Coordinator (for Accounting and Finance students), 2012