

DAVID G. KENCHINGTON
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ACADEMIC POSITIONS

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

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

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; Bachelor of Science – Accountancy; minor in English 2006

RESEARCH

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

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

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

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*.

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

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?

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

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 – 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)

PRESS MENTIONS

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/>)

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>)

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>)

CONFERENCE AND WORKSHOP PARTICIPATION

2025 ATA Midyear Meeting; ASU Cactus Conference; UNC Tax Symposium; EAA Conference***; Deloitte Tax Faculty Symposium; University of Tennessee, Knoxville* (expected fall); Illinois Tax Research Symposium***; BYU Accounting Research Symposium*; North American Meeting of the Urban Economics Association (expected fall); EY Tax Educators Symposium; 118th Annual Conference on Taxation (NTA)* (expected fall).

- 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

PWC LLP

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

SERVICE

Internal

Doctoral Committees:

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

ASU Cactus Conference Organizing Committee, 2023 – 2025.
Faculty Promotion and Tenure Committee 2023 – 2025.
Coordinated Joint Accounting Research Conference between ASU/University of Arizona, 2016 – 2024
Faculty Recruiting Committee, 2013 – 2014; 2021 – 2022; 2024 – 2025
Club Faculty Advisor for ASU Quadball Club (Quidditch), 2024
Barrett Honors College Faculty, 2013 – 2023

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