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. 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. R&R, *The Accounting Review*.

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.

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)
International Tax and Public Finance
Accounting Horizons

TEACHING

Arizona State University
Instructor – ACC 430, Taxes and Business Decisions: Fall 2013 – 2026 (undergraduate)
6.7/7 (over 900 students taught)

Instructor – ACC 511, Accounting for Income Taxes – Spring 2022 – 2026 (graduate)
6.7/7 (approximately 250 students taught)

PRESS MENTIONS

AICPA, The Tax Advisor "A Review for Practitioners of Select 2025 Academic Tax Research" August, 2026 (https://www.aicpa-cima.com/resources/landing/the-tax-adviser)

AICPA, The Tax Advisor "Insight from Academic Tax Research to Inform Tax Reform and Practice" August, 2023 (https://editions.thetaxadviser.com/publication/?i=797146&p=48&view=issueViewer)

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)

ASU News "Who's footing the infrastructure bill?" April 13th, 2021 (https://news.asu.edu/20210413-discoveries-who%E2%80%99s-footing-big-infrastructure-bill)

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

2026 ATA Midyear Meeting***; ASU Cactus Conference***; UNC Tax Symposium, Texas Tax Theory Seminar, 16th European Conference on Current Research in Taxation*,**, Texas Waterloo 7th Biennial Taxation Research Symposium, BYU Accounting Research Symposium (expected September)*, University of California, Riverside (expected October)*.

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

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.
- Austin Blake (co-chair); 2026 initial placement University of Connecticut.

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

American Tax Association External Relations Committee Member 2027.
American Tax Association Research Resources and Methodologies Committee Member 2026.
American Tax Association JATA Conference Committee Member 2026.
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.