

JOHN D. GALLEMORE
Associate Professor of Accounting
July 2026

University of North Carolina at Chapel Hill
Kenan-Flagler Business School
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ACADEMIC APPOINTMENTS

University of North Carolina Kenan-Flagler Business School	
<i>Associate Professor of Accounting (with tenure)</i>	2024-current
<i>Associate Professor of Accounting</i>	2021-2023
University of Chicago Booth School of Business	
<i>Associate Professor of Accounting</i>	2019-2021
<i>Assistant Professor of Accounting</i>	2014-2019

RESEARCH

Research interests: Corporate taxation, financial reporting, financial institutions, regulation

Publications

1. De La Parra, D. and J. Gallemore. 2026. [The Sound of Uncertainty: Examining Managerial Acoustic Uncertainty in Conference Calls](#). *Journal of Accounting & Economics*, forthcoming.
2. Amberger, H., J. Gallemore, and J.H. Wilde. 2025. [Corporate Tax System Complexity and Investment Sensitivity to Tax Policy Changes](#). *Journal of Accounting Research*, forthcoming.
3. Gallemore, J., S. Hollander, M. Jacob, and X. Zheng. 2025. [Tax Policy Expectations and Investment](#). *Journal of Accounting Research* 63 (1): 363–412.
4. Gallemore, J. and M. Jacob. 2025. [Corporate Tax Enforcement and Business Activity](#). *The Accounting Review* 100 (1): 231–260.
5. Barrios, J. and J. Gallemore. 2024. [Tax Planning Knowledge Diffusion via the Labor Market](#). *Management Science* 70 (2): 1194-1215. (NBER Featured Working Paper, September 2, 2021)
6. Gallemore, J. 2023. [Bank Financial Reporting Opacity and Regulatory Intervention](#). *Review of Accounting Studies* 28 (3): 1765–1810.
7. Gallemore, J. and M. Jacob. 2020. [Corporate Tax Enforcement Externalities and the Banking Sector](#). *Journal of Accounting Research* 58 (5): 1117–1159.
8. Gallemore, J., B. Gipper, and E.L. Maydew. 2019. [Banks as Tax Planning Intermediaries](#). *Journal of Accounting Research* 57 (1): 169–209.

9. Andries, K., J. Gallemore, and M. Jacob. 2017. [The Effect of Corporate Taxation on Bank Transparency: Evidence from Loan Loss Provisions](#). *Journal of Accounting and Economics* 63 (2-3): 307–328.
10. Gallemore, J. and E. Labro. 2015. [The Importance of the Internal Information Environment for Tax Avoidance](#). *Journal of Accounting and Economics* 60 (1): 149–167.
11. Gallemore, J., E.L. Maydew, and J. Thornock. 2014. [The Reputational Costs of Tax Avoidance](#). *Contemporary Accounting Research* 31 (4): 1103–1133.

Working papers

1. [Unintended Regulatory Spillovers: The Impact of Bank Regulatory Oversight on Environmental Enforcement](#). With Vincent Giese.
2. [Does the Tax System Favor Superstar Firms?](#) With Ed Maydew and Will Yoder.
3. [Spillovers from Regulatory Fragmentation: Evidence from Corporate Tax Burdens](#). With John Barrios and Vincent Lin.
4. [Does Anti-Tax Avoidance Regulation Curb Industry Concentration?](#) With Jesse van der Geest, Martin Jacob, and Christian Peters. Conditionally accepted.
5. [Tax-Induced Organizational Complexity and Executive Performance Measurement](#). With Eva Labro and Ginger Scanlon.
6. [Artificial Intelligence and White-Collar Work: Evidence from the Accounting Profession](#). With Jens Böke, Daniela De la Parra, and Stephen Glaeser.
7. [The Global Network of Oligarch Companies](#). With Jinhwan Kim, Marcel Olbert, and Iman Taghaddosinejad.
8. Disclosing to Politicians. With Jeffrey Hoopes, Irene Tan, and Ricky Yao.
9. The Effects of Fiscal Policy through the Banking Sector: Evidence from Deferred Tax Assets. With Daphne Armstrong and Heather Graham.
10. Does Tax Complexity Hinder Innovation? With Ed Maydew and Ricky Yao.

Other papers

1. [Who CARES? Evidence on the Corporate Tax Provisions of the Coronavirus Aid, Relief, and Economic Security Act from SEC Filings](#). With Stephan Hollander and Martin Jacob.

PRESENTATIONS

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| 2026 | University of Iowa, Penn State University, EIASM Conference on Current Research in Taxation (keynote), COBRA Summer School on Empirical Tax Research, University of Tennessee (scheduled), North Carolina State University (scheduled), University of Connecticut (scheduled) |
| 2025 | Texas A&M, Northwestern University Kellogg Accounting Conference |

- 2024 Carnegie Mellon University, University of Zurich, Tilburg University, Singapore Management University, University of Kentucky
- 2023 Labor and Accounting Conference, University of Houston, LBS/GSB London Tax Conference (discussant), London Business School Accounting Symposium, The Chinese University of Hong Kong, Washington University in St. Louis
- 2022 Norwegian Tax Accounting Symposium, European Accounting Association Annual Meeting, Stockholm School of Economics, University of North Carolina, London Business School, University of Miami, Waterloo-Austin Biennial Global Taxation Symposium (discussant)
- 2021 Boston University, University of Hong Kong, Dartmouth College
- 2020 WHU Young Scholar Tax Conference (discussant), University of Chicago
- 2019 University of Texas at Austin, Dartmouth College, Stanford Summer Camp, Purdue University, Nanyang Technological University, National University Singapore
- 2018 Erasmus University Rotterdam, George Washington University Cherry Blossom Conference, European Accounting Association Annual Meeting, CEPR Conference on Regulatory Forbearance, Texas-Waterloo Tax Symposium, University of Georgia, Frankfurt School of Finance and Management, University of Mannheim
- 2017 Duke University, Massachusetts Institute of Technology, Federal Reserve Bank of Chicago, Lisbon Accounting Conference (discussant), Boston College, University of Illinois Symposium on Tax Research
- 2016 Berlin-Vallendar Conference on Tax Research, Nick Dopuch Conference (discussant)
- 2015 University of Southern California, University of Rochester, WHU Otto Beisheim, London Business School, University of Toronto
- 2014 University of Chicago, New York University, Rice University, University of Michigan, Columbia University, University of Pennsylvania, Northwestern University, Harvard University, Yale University, University of Minnesota, Stanford University, Dartmouth College
- 2013 University of North Carolina Tax Symposium, European Accounting Association Doctoral Colloquium, European Accounting Association Annual Meeting, KU Leuven, University of North Carolina, Accounting PhD Rookie Recruiting & Research Camp (Miami, FL)
- 2012 University of Technology Sydney Accounting Research Consortium, European Banking Center Financial Stability Conference (Tilburg), FDIC Bank Research Conference
- 2011 University of North Carolina, University of Oxford Centre for Business Taxation Doctoral Meeting

PROFESSIONAL SERVICE

Editorial boards

- *Journal of Accounting and Economics* (2022-present)
- *The Accounting Review* (June 2023-present)

Ad hoc reviewer

I complete 25 journal reviews per year on average. Journals and organizations I review for include:

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| • <i>Journal of Accounting and Economics</i> | • <i>Journal of Banking & Finance</i> |
| • <i>Journal of Accounting Research</i> | • <i>Journal of Financial Services Research</i> |
| • <i>The Accounting Review</i> | • <i>Journal of Law & Economics</i> |
| • <i>Review of Accounting Studies</i> | • <i>Economic Letters</i> |
| • <i>Contemporary Accounting Research</i> | • <i>National Tax Journal</i> |
| • <i>Management Science</i> | • <i>Journal of the American Taxation Association</i> |
| • <i>Review of Financial Studies</i> | • <i>Accounting, Organizations, and Society</i> |
| • <i>Review of Corporate Finance Studies</i> | • <i>Journal of Accounting & Public Policy</i> |
| • <i>Journal of Financial and Quantitative Analysis</i> | • <i>Journal of Business, Finance, & Accounting</i> |

- *European Accounting Review*
- *Journal of Financial Reporting*
- *Accounting Horizons*
- *Production and Operations Management*
- FARS, ATA, and MAS midyear meetings
- MIT Asia Conference
- Hong Kong Research Grants Council

Dissertation committees

- Brigham Brau (University of North Carolina, 2026; placed at Pennsylvania State University)
- Daphne Armstrong (University of North Carolina, 2025; placed at University of Michigan)
- Junyoung Jeong (University of North Carolina, 2025; placed at University of Texas-Dallas)
- Ginger Scanlon (University of North Carolina, 2025; placed at University of North Carolina)
- Ernest Pan (Washington University in St. Louis, 2024; placed at University of Akron)
- Sinja Leonelli (University of Chicago, 2023; placed at New York University)
- Sehwa Kim (University of Chicago, 2019; placed at Columbia University)
- Ling Yang (University of Chicago, 2019; placed at Queen's University)

UNC Kenan-Flagler service

- Accounting Area PhD Committee
- Accounting Area Ad Hoc Recruiting Committee
- Organizer, UNC Accounting Alumni Conference
- UNC Tax Symposium organizing committee (2022-)
- Instructor, UNC Tax Doctoral Seminar (2022, 2024-2026)
- MBA Program Data and Technology Committee
- Deloitte Case Competition judge (2021-2024)
- Faculty advisor for MBA Sports & Entertainment Club (2023-)

TEACHING

University of North Carolina Kenan-Flagler Business School 2021-present

Strategic Cost Analysis and Performance Management (MBA core)

Instructor rating (out of 5): 4.8 (2025), 4.8 (2024), 4.7 (2023), 4.8 (2022), 4.7 (2021)

Course rating (out of 5): 4.7 (2025), 4.7 (2024), 4.6 (2023), 4.8 (2022), 4.6 (2021)

Financial and Managerial Accounting (MSM core)

Instructor rating (out of 5): 4.9 (2025)

Course rating (out of 5): 4.8 (2025)

Current Topics in Accounting Research (PhD seminar)

University of Chicago Booth School of Business 2015–2021

Cost Analysis and Internal Controls (MBA)

Instructor rating (out of 5): 4.6 (2021; Remote), 4.7 (2020), 4.8 (2019), 4.6 (2018), 4.7 (2017)

Course rating (out of 5): 4.5 (2021; Remote), 4.7 (2020), 4.8 (2019), 4.6 (2018), 4.6 (2017)

Won Chicago Booth schoolwide teaching award in 2019

HONORS AND AWARDS

University of North Carolina Kenan-Flagler Business School (2021-)

- *The Accounting Review* Outstanding Reviewer Award (2026)
- *Journal of Accounting Research* Excellence in Refereeing (2023, 2024, 2025)
- FT MBA Teaching All-star (2021-22, 2022-23, 2023-24, 2024-25)
- FARS Midyear Meeting Excellence in Reviewing Award (2022)

University of Chicago Booth School of Business (2014-2021)

- Emory Williams Award for Teaching Excellence; schoolwide award chosen by MBA students (2019)
- Poets and Quants Top 40 Business School Professors Under 40 (2019)
- Charles E. Merrill Faculty Scholar (2016–2018)
- Harry W. Kirchheimer Faculty Scholar (2015–2016)

University of North Carolina at Chapel Hill, Ph.D. (2009-2014)

- UNC Kenan-Flagler Outstanding Doctoral Student Award (2014)
- American Accounting Association’s U.S. representative at EAA Doctoral Colloquium (2013)
- UNC Kenan-Flagler Outstanding Non-Graduating PhD Student Award (2013)
- Deloitte Foundation Doctoral Fellowship Award (2012)
- University of Oxford CBT Doctoral Meeting Best Paper Award (2011)

University of North Carolina at Chapel Hill, M.B.A. (2008-2009)

- Norman Block Award for finishing first in class (2009)

MEDIA COVERAGE

Forbes, April 1, 2025. *How Trump's First-Term Tax Policy Is Affecting Corporate Investments.*

Bloomberg, May 17, 2021. *New Tech Lobby Curries Favor With Rare Embrace of Higher Taxes.*

Chicago Tribune, February 19, 2021. *Pritzker budget plan: Closing corporate tax loopholes, or ‘the best way to shoot yourself in the foot’?*

Washington Post, October 6, 2020. *How the Cares Act gave millions to energy companies with no strings attached.*

Bloomberg, July 10, 2020. *Shopping Mall Fixtures Seek Aid as Pandemic Hits Retail.*

EDUCATION

Ph.D.	Accounting, University of North Carolina at Chapel Hill	2014
M.B.A.	Corporate Finance, University of North Carolina at Chapel Hill	2009
B.S.	Business Administration, University of North Carolina at Chapel Hill	2005
	Additional major: Political Science	