JOHN D. GALLEMORE

Associate Professor of Accounting
November 2026

University of North Carolina at Chapel Hill
Kenan-Flagler Business School
300 Kenan Center Drive, Chapel Hill, NC 27599

Office: McColl 4004
Email: john_gallemore @ kenan-flagler.unc.edu
Website: www.johngallemore.com

ACADEMIC APPOINTMENTS

University of North Carolina Kenan-Flagler Business School
Associate Professor of Accounting (tenured since 2024) 2021-current

University of Chicago Booth School of Business
Associate Professor of Accounting 2019-2021
Assistant Professor of Accounting 2014-2019

RESEARCH

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

Publications

1. Gallemore, John, Edward Maydew, and Will Yoder. 2026. Do Superstar Firms Face Lower Tax Burdens? *Review of Accounting Studies*, forthcoming.

2. Gallemore, John and Vincent Giese. 2026. Unintended Regulatory Spillovers: The Impact of Bank Regulatory Oversight on Environmental Enforcement. *Journal of Accounting Research*, forthcoming.

3. Gallemore, John, Martin Jacob, Jesse Marangoni, and Christian Peters. 2026. Does Anti-Tax Avoidance Regulation Curb Industry Concentration? *The Accounting Review*, forthcoming.

4. De La Parra, D. and John Gallemore. 2026. The Sound of Uncertainty: Examining Managerial Acoustic Uncertainty in Conference Calls. *Journal of Accounting and Economics*, forthcoming.

5. Amberger, Harald, John Gallemore, and Jaron Wilde. 2026. Corporate Tax System Complexity and Investment Sensitivity to Tax Policy Changes. *Journal of Accounting Research* 64 (4): 1515-1563.
   Featured in: Kenan Insights, Forbes

6. Gallemore, John, Stephan Hollander, Martin Jacob, and Xiang Zheng. 2025. Tax Policy Expectations and Investment. *Journal of Accounting Research* 63 (1): 363–412.
   Featured in: Kenan Insights, Forbes

7. Gallemore, John and Martin Jacob. 2025. Corporate Tax Enforcement and Business Activity. *The Accounting Review* 100 (1): 231–260.

8. Barrios, John and John Gallemore. 2024. Tax Planning Knowledge Diffusion via the Labor Market. *Management Science* 70 (2): 1194-1215.

Featured in: NBER Featured Working Paper of the Day (Sept. 2, 2021), Becker-Friedman Institute, Chicago Booth Review

9. Gallemore, John. 2023. Bank Financial Reporting Opacity and Regulatory Intervention. *Review of Accounting Studies* 28 (3): 1765–1810.
   Featured in: Chicago Booth Review

10. Gallemore, John and Martin Jacob. 2020. Corporate Tax Enforcement Externalities and the Banking Sector. *Journal of Accounting Research* 58 (5): 1117–1159.
    Featured in: NYU School of Law Compliance & Enforcement Blog, Chicago Booth Review

11. Gallemore, John, Brandon Gipper, and Edward Maydew. 2019. Banks as Tax Planning Intermediaries. *Journal of Accounting Research* 57 (1): 169–209.

12. Andries, Kathleen, John Gallemore, and Martin 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.

13. Gallemore, John and Eva Labro. 2015. The Importance of the Internal Information Environment for Tax Avoidance. *Journal of Accounting and Economics* 60 (1): 149–167.
    Featured in: Chicago Booth Review

14. Gallemore, John, Edward Maydew, and Jacob Thornock. 2014. The Reputational Costs of Tax Avoidance. *Contemporary Accounting Research* 31 (4): 1103–1133.

Working papers

1. Spillovers from Regulatory Fragmentation: Evidence from Corporate Tax Burdens. With John Barrios and Vincent Lin.

2. Tax-Induced Organizational Complexity and Executive Performance Measurement. With Eva Labro and Ginger Scanlon.

3. Artificial Intelligence and White-Collar Work: Evidence from the Accounting Profession. With Jens Böke, Daniela De la Parra, and Stephen Glaeser.

4. The Global Network of Oligarch Companies. With Jinhwan Kim, Marcel Olbert, and Iman Taghaddosinejad.

5. Disclosing to Politicians. With Jeffrey Hoopes, Irene Tan, and Ricky Yao.

6. The Effects of Fiscal Policy through the Banking Sector: Evidence from Deferred Tax Assets. With Daphne Armstrong and Heather Graham.

7. 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.
   Featured in: The Washington Post, Bloomberg

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)

KEYNOTES, PANELS, AND INVITED ACADEMIC ENGAGEMENTS

Keynote, EIASM Conference on Current Research in Taxation (June 2026)

- Presented a keynote covering my research on tax system complexity, uncertainty, and enforcement to a conference of over 100 tax academics from across the world.

Doctoral research seminar, University of Tennessee (September 2026)

- Taught a day-long research seminar covering my research on financial institutions to a group of accounting and finance doctoral students.

Doctoral research seminar, COBRA Summer School on Empirical Tax Research (July 2026)

- Taught a research seminar covering my research on tax system complexity, uncertainty, and enforcement to a group of approximately 40 doctoral students from universities across the world.

Panelist, Certainty Counts: Tax Policy in a Competitive Global Economy (June 2026)

- Moderated a panel discussion regarding the impacts of tariffs and the associated uncertainty at a conference held at the Cannon House Office Building of the U.S. House of Representatives.

Panelist, UNC Tax Symposium (April 2025)

- Moderated a panel discussion regarding the impacts of tariffs at the UNC Tax Symposium.

Research visit, London Business School (June-July 2022)

- Spent three weeks visiting the LBS accounting department, during which I presented my research, taught a doctoral seminar, and interacted with faculty and doctoral students.

CONFERENCE AND WORKSHOP PRESENTATIONS

2027 University of Westminster (scheduled), University of Pennsylvania (scheduled), University of California at San Diego (scheduled)
2026 University of Iowa, Penn State University, EIASM Conference on Current Research in Taxation (keynote), University of Tennessee, North Carolina State University, University of Connecticut
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
2012 University of Technology Sydney Accounting Research Consortium, European Banking Center Financial Stability Conference at Tilburg University, FDIC Bank Research Conference
2011 University of North Carolina, University of Oxford Centre for Business Taxation Doctoral Meeting

INTERNAL SERVICE

School-wide

- **AI Research Task Force chair (2026–):** Chairs a schoolwide task force developing a strategy to strengthen the school's ability to be at the forefront of the usage of and research on AI and business.
- **MBA Data and Technology Committee member (2026)**: Helped develop the first-year core sequence for the MBA program redesign.
- **MBA Strategic Finance pathway faculty advisor (2026–)**: Provides guidance for the pathway preparing MBA students for careers in corporate finance and FP&A.

- **MBA Consulting Track Committee member (2026)**: Supported the efforts to develop the MBA consulting track.
- **MBA Orientation speaker (2022–)**: Represents the faculty in welcoming incoming MBA students and introducing them to the program's academic culture.
- **MBA Student Association Board of Directors (2024–)**: Helps to oversee the operations and finances of the MBA Association.
- **MBA Sports & Entertainment Club faculty advisor (2023–)**: Advises club leaders on programming in the sports and entertainment industries.
- **Deloitte Case Competition judge (2021–2024)**: Evaluated student teams' presentations in the annual Deloitte Case Competition.

Accounting area
- **PhD Committee member (2026–)**: Contributes to the leadership of the accounting doctoral program.
- **Ad Hoc Recruiting Committee member (2025–)**: Supports the area's faculty recruiting efforts.
- **Alumni Conference organizer (2023–)**: Helps organize the area's biennial conference for accounting doctoral alumni and current faculty and students.

UNC Tax Center
- **UNC Tax Symposium organizing committee member (2022–)**: Helps organize the annual UNC Tax Symposium, which convenes leading scholars in taxation from around the world.
- **UNC Tax Doctoral Seminar instructor (2022, 2024–2026)**: Teaches doctoral students from UNC and other universities in the UNC Tax Center's annual seminar on tax research.
- **UNC Tax Symposium panel organizer and moderator (2025)**: Organized and moderated a symposium panel on academic and industry perspectives on tariffs.

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)

EXTERNAL 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:
- *Journal of Accounting and Economics*
- *Journal of Accounting Research*
- *The Accounting Review*
- *Review of Accounting Studies*
- *Contemporary Accounting Research*
- *Management Science*
- *Review of Financial Studies*
- *Review of Corporate Finance Studies*
- *Journal of Financial and Quantitative Analysis*
- *Journal of Banking & Finance*
- *Journal of Financial Services Research*
- *Journal of Law & Economics*
- *Economics Letters*
- *National Tax Journal*
- *Journal of the American Taxation Association*
- *Accounting, Organizations and Society*
- *Journal of Accounting & Public Policy*
- *Journal of Business Finance & Accounting*

- *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

- Ernest Pan (Washington University in St. Louis, 2024; placed at University of Akron); external committee member
- Sinja Leonelli (University of Chicago, 2023; placed at New York University); external committee member
- Sehwa Kim (University of Chicago, 2019; placed at Columbia University)
- Ling Yang (University of Chicago, 2019; placed at Queen's University)

Other external service

- Journal of Accounting and Economics Conference Doctoral Consortium Organizer (2026)

TEACHING

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

MBA Program

- 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)

Master of Science in Management (MSM) Program

- Financial and Managerial Accounting (MSM core)
  Instructor rating (out of 5): 4.9 (2025)
  Course rating (out of 5): 4.8 (2025)

PhD Program

- Current Topics in Accounting Research (PhD seminar)

UNC Executive Development

- Strategic Efficiency
- Cost, Profitability, and Decision-Making Bootcamp

University of Chicago Booth School of Business 2014–2021

- 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)

Teaching awards

- Named a UNC Kenan-Flagler Full-Time MBA All-star in 2021-22, 2022-23, 2023-24, and 2024-25.
- Won the 2019 Chicago Booth Emory Williams Award for Teaching Excellence; this is the Chicago Booth schoolwide teaching award, decided by students across the full-time, part-time, and weekend Booth MBA programs.

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 Additional major: Political Science	2005