

**JOHN D. GALLEMORE**  
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**ACADEMIC APPOINTMENTS**

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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**

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

**Publications**

- “Tax Planning Knowledge Diffusion via the Labor Market”  
with John Barrios  
*Management Science* (2023)  
NBER Featured Working Paper (September 2, 2021)
- “Bank Financial Reporting Opacity and Regulatory Intervention”  
*Review of Accounting Studies* 28 (2023), 1765-1810.
- “Corporate Tax Enforcement Externalities and the Banking Sector”  
with Martin Jacob  
*Journal of Accounting Research* 58 (2020), 1117–1159.
- “Banks as Tax Planning Intermediaries”  
with Brandon Gipper and Ed Maydew  
*Journal of Accounting Research* 57 (2019), 169–209.
- “The Effect of Corporate Taxation on Bank Transparency: Evidence from Loan Loss Provisions”  
with Kathleen Andries and Martin Jacob  
*Journal of Accounting and Economics* 63 (2017), 307–328.
- “The Importance of the Internal Information Environment for Tax Avoidance”  
with Eva Labro  
*Journal of Accounting and Economics* 60 (2015), 149–167.
- “The Reputational Costs of Tax Avoidance”  
with Ed Maydew and Jake Thornock  
*Contemporary Accounting Research* 31 (2014), 1103–1133.

### **Working papers**

“Tax Policy Expectations and Investment: Evidence from the 2016 U.S. Election and Tax Cuts and Jobs Act”

with Stephan Hollander, Martin Jacob, and Xiang Zheng

“Corporate Tax Enforcement and Business Activity”

with Martin Jacob

“Does the Tax System Favor Superstar Firms?”

with Ed Maydew

“Corporate Tax System Complexity and Investment”

with Harald Amberger and Jaron Wilde

“Tax-Induced Organizational Complexity and Executive Performance Measurement”

with Eva Labro and Ginger Scanlon

“The Sound of Uncertainty: Examining Managerial Acoustic Uncertainty in Conference Calls”

with Daniela De la Parra

“Unintended Regulatory Overlap: The Impact of Bank Regulatory Oversight on Environmental Enforcement”

with Vincent Giese

“Spillovers from Regulatory Fragmentation: Evidence from Corporate Tax Burdens”

with John Barrios and Vincent Lin

“Corporate Tax Planning and Industry Concentration”

with Jesse van der Geest, Martin Jacob, and Christian Peters

### **Other papers**

“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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- 2024 Carnegie Mellon University, University of Zurich, Tilburg University, University of Kentucky (scheduled), Singapore Management University (scheduled)
- 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**

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### **Editorial boards**

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

### **Ad hoc reviewer**

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| • <i>Journal of Accounting and Economics</i>            | • <i>Journal of Financial Services Research</i>         |
| • <i>Journal of Accounting Research</i>                 | • <i>Journal of Law &amp; Economics</i>                 |
| • <i>The Accounting Review</i>                          | • <i>Accounting, Organizations, and Society</i>         |
| • <i>Review of Accounting Studies</i>                   | • <i>Journal of Accounting &amp; Public Policy</i>      |
| • <i>Contemporary Accounting Research</i>               | • <i>Journal of Business, Finance, &amp; Accounting</i> |
| • <i>Management Science</i>                             | • <i>European Accounting Review</i>                     |
| • <i>Review of Financial Studies</i>                    | • <i>Journal of Financial Reporting</i>                 |
| • <i>Review of Corporate Finance Studies</i>            | • <i>Accounting Horizons</i>                            |
| • <i>Journal of Financial and Quantitative Analysis</i> | • FARS, ATA, and MAS midyear meetings                   |
| • <i>Journal of the American Taxation Association</i>   | • MIT Asia Conference                                   |
| • <i>National Tax Journal</i>                           | • Hong Kong Research Grants Council                     |
| • <i>Journal of Banking &amp; Finance</i>               |   |

### **Dissertation committees**

- Ernest Pan (Washington University in St. Louis, 2024; placed at University of Toledo)
- 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**

- Organizer, UNC Accounting Alumni Conference (2023)
- UNC Tax Symposium organizing committee (2022-2024)
- Instructor, UNC Tax Doctoral Seminar (2022, 2024)
- Deloitte Case Competition judge (2021-2023)
- Faculty advisor for MBA Sports & Entertainment Club (2023-2024)

## **TEACHING**

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### **University of North Carolina Kenan-Flagler Business School**

Strategic Cost Analysis and Performance Management (MBA core) 2021-present  
Instructor rating (out of 5): 4.7 (2023), 4.8 (2022), 4.7 (2021)  
Course rating (out of 5): 4.6 (2023), 4.8 (2022), 4.6 (2021)

### **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**

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

- FT MBA Teaching All-star (2021-22, 2022-23)
- 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**

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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.*

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

## **EDUCATION**

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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	