## JOHN D. GALLEMORE

Associate Professor of Accounting

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#### ACADEMIC APPOINTMENTS

University of North Carolina Kenan-Flagler Business School

Associate Professor of Accounting (with tenure) 2024-current Associate Professor of Accounting 2021-2023

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

## **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 Revision requested

"Corporate Tax Enforcement and Business Activity"

with Martin Jacob *Revision requested* 

"Does the Tax System Favor Superstar Firms?"

with Ed Maydew

Revision requested

"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

"Corporate Tax Planning and Industry Concentration" with Jesse van der Geest, Martin Jacob, and Christian Peters

"More Regulators, More Tax Monitoring: Regulatory Fragmentation and Corporate Tax Burdens" with John Barrios and Vincent Lin

"The Sound of Uncertainty: A Computational Linguistics Approach to Examining Managerial Acoustic Uncertainty in Conference Calls"

with Daniela De la Parra

## **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**

- 2024 University of Zurich (scheduled), Tilburg 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
- 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
- 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 (Associate editor, 2022-present)
- The Accounting Review (June 2023-present)

#### Ad hoc reviewer

- *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 the American Taxation Association
- National Tax Journal

- *Journal of Banking & Finance*
- Journal of Financial Services Research
- Journal of Law & Economics
- Accounting, Organizations, and Society
- Journal of Accounting & Public Policy
- Journal of Business, Finance, & Accounting
- European Accounting Review
- Journal of Financial Reporting
- Accounting Horizons
- FARS, ATA, and MAS midyear meetings

#### **Dissertation committees**

- 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)

#### **TEACHING**

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

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

2021-present

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**

## 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)

#### **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	