

STEPHANIE A. SIKES

Accounting Department
The Wharton School, University of Pennsylvania
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November 2009

EDUCATION	The University of Texas at Austin, McCombs School of Business Doctor of Philosophy, Accounting	Austin, TX 2008
	Tulane University, A.B. Freeman School of Business Masters in Business Administration, Accounting Concentration	New Orleans, LA 1999
	Tulane University, Newcomb College Bachelor of Arts, Political Economy	New Orleans, LA 1998
ACADEMIC EXPERIENCE	University of Pennsylvania, The Wharton School Visiting Assistant Professor of Accounting	Philadelphia, PA July 2009-Present
	Duke University, The Fuqua School of Business Assistant Professor of Accounting	Durham, NC July 2008-Present
	The University of Texas at Austin, McCombs School of Business Graduate Teaching/Research Assistant and Assistant Instructor	Austin, TX 2003-2008
PUBLICATIONS	Blouin, J., C. Gleason, L. Mills, and S. Sikes, "Pre-empting Disclosure? Firms' Decisions Prior to FIN 48," <i>The Accounting Review</i> , forthcoming.	
	Robinson, R., S. Sikes, and C. Weaver, "Performance Measurement of Corporate Tax Departments," <i>The Accounting Review</i> , forthcoming.	
	Blouin, J., C. Gleason, L. Mills, and S. Sikes, "What Can We Learn about Uncertain Tax Benefits from FIN 48?" <i>National Tax Journal</i> 60 No. 3 (September, 2007): 521-535.	
WORKING PAPERS	"The Turn-of-the-Year Effect and Institutional Investors: Tax-Loss-Selling or Window Dressing?"	
	"Taxes, Investor Sophistication, and the Disposition Effect"	
	"Capital Gains Tax Overhang and Share Repurchases" with Jonathan Cohn	
	"Strategic Complementarities in Financial Markets: Evidence from Tax-Loss-Selling" with Qi Chen, Itay Goldstein, and Wei Jiang	
WORK IN PROCESS	"'Tax-Sensitive' Institutional Investors: Who Are They and What Impacts Their Trading?" with Jennifer Blouin and Brian Bushee	
	"Temporary and Permanent Book-Tax Differences: Complements or Substitutes?" with Jennifer Blouin and Jason deBacker	

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**WORK IN
PROCESS
(continued)**

“Poison Pills as a Tax Loss Preservation Tool: Investor Reactions and Pricing of Deferred Tax Assets” with Xiaoli Tian and Ryan Wilson

**MEDIA
CITATIONS**

Wall Street Journal, September 11, 2007. “How Accounting Rule Led to Probe,” Jesse Drucker, page A5.

Tax Notes, June 11, 2007. “Uncertainty All Around: FIN 48 at NTA’s Spring Symposium,” Joann M. Weiner.

Wall Street Journal, May 25, 2007. “Lifting the Veil on Tax Risk,” Jesse Drucker, pages C1 and C3.

BNA Daily Tax Report, May 21, 2007. “Initial FIN 48 Disclosures Reveal Taxpayers Declared Billions in Reserves for First Quarter,” Stephen Joyce.

**RESEARCH
INTERESTS**

Taxation, financial accounting, managerial reporting incentives, institutional investors, payout policy

**TEACHING
INTERESTS**

Taxes and business strategy, financial accounting and reporting, financial statement analysis

**TEACHING-
ACADEMIC**

Duke University, The Fuqua School of Business

Assistant Professor

Taxation & Global Management Decisions (Daytime MBA Elective), Spring 2009

Financial Statement Analysis (Cross-Continent Executive MBA Elective), Fall 2008

The University of Texas at Austin, McCombs School of Business

Assistant Instructor

Fundamentals of Financial Accounting, Summer 2003

University of Louisiana at Lafayette

Adjunct Professor

Introduction to Managerial Accounting, Spring 2002

**TEACHING-
OTHER**

Arthur Andersen L.L.P.

Tax Research, Fall 2001

**INVITED
RESEARCH
PRESENTATIONS**

“Capital Gains Tax Overhang and Share Repurchases”: Duke/UNC Fall Accounting Camp, American Accounting Association Annual Meeting, Southeast Summer Accounting Research Conference (SESARC), Boston College, Rice University, Penn State University, University of North Carolina-Chapel Hill, 2009

“The Turn-of-the-Year Effect and Institutional Investors: Tax-Loss-Selling or Window-Dressing?”: National Tax Association Annual Conference on Taxation, American Accounting Association Annual Meeting, 2008

“Taxes, Investor Sophistication, and the Disposition Effect”: Duke University, New York University, Penn State University, Southern Methodist University, Stanford University, University of Arizona, University of Georgia, University of Michigan, 2008

“Pre-empting Disclosure? Firms’ Decisions Prior to FIN 48”: American Taxation Association Mid-Year Meeting, 2008, American Accounting Association Annual Meeting, 2007

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**INVITED
RESEARCH
PRESENTATIONS
(continued)**

“Performance Measurement of Corporate Tax Departments”: American Taxation Association
Mid-Year Meeting, 2007, National Tax Association 99th Annual Conference on Taxation, 2006

**CONFERENCES
ATTENDED**

Review of Accounting Studies Conference, Tilburg, The Netherlands, 2009
Journal of Accounting and Economics Conference, Boston, MA, 2009
Illinois Tax Symposium, Chicago, IL, 2009
Duke/UNC Fall Accounting Camp, Chapel Hill, NC, 2009
AAA Annual Meeting, New York, NY, 2009
Southeast Summer Accounting Research Conference (SESARC), Atlanta, GA, 2009
UNC Global Issues in Accounting Conference, Chapel Hill, NC, 2009
Penn State Accounting Research Conference, State College, PA, 2009
Texas Finance Festival, Austin, TX, 2009
AAA-ATA Mid-Year Meeting, Orlando, FL, 2009
AAA New Faculty Consortium, Leesburg, VA, 2009
UNC Tax Symposium-Kenan-Flagler Business School, Chapel Hill, NC, 2009
NTA 101st Annual Conference on Taxation, Philadelphia, PA, 2008
Review of Accounting Studies Conference, Durham, NC, 2008
Duke/UNC Fall Accounting Camp, Durham, NC, 2008
AAA Annual Meeting, Anaheim, CA, 2008
Institutional Investors and the Asset Management Industry Conference, Finance
Department, Lundquist College of Business, University of Oregon, 2008
University of Texas Accounting Theory Conference, Austin, TX, 2008
UNC Tax Symposium-Kenan-Flagler Business School, Chapel Hill, NC, 2008
AAA-ATA Mid-Year Meeting, Memphis, TN, 2008
University of Texas Institutional Investors Conference, Austin, TX, 2007
University of Texas Accounting and Finance Mini Conference, Austin, TX, 2007
AAA Annual Meeting, Chicago, IL, 2007
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City, CA, 2007
UNC Tax Symposium-Kenan-Flagler Business School, Chapel Hill, NC, 2007
AAA-ATA Mid-Year Meeting and Doctoral Consortium, San Antonio, TX, 2007
AAA-FARS Mid-Year Meeting, San Antonio, TX, 2007
NTA 99th Annual Conference on Taxation, Boston, MA, 2006
NTA Special September Conference, Washington, D.C., 2006
University of Texas Accounting and Finance Mini Conference, Austin, TX, 2006
UNC Tax Symposium-Kenan-Flagler Business School, Chapel Hill, NC, 2006
University of Texas Managerial Accounting Conference, Austin, TX, 2006
AAA-ATA Mid-Year Meeting and Doctoral Consortium, San Diego, CA, 2006
PAC10⁺ Doctoral Consortium, Salt Lake City, UT, 2006
First Annual Lonestar Accounting Conference, College Station, TX, 2006
University of Texas Accounting and Finance Mini Conference, Austin, TX, 2005
UNC Tax Symposium-Kenan-Flagler Business School, Chapel Hill, NC, 2005
AAA-ATA Mid-Year Meeting and Doctoral Consortium, Washington, D.C., 2005
AAA-FARS Mid-Year Meeting and Doctoral Consortium, San Diego, CA, 2005
UNC Tax Symposium-Kenan-Flagler Business School, Chapel Hill, NC, 2004
PAC10⁺ Doctoral Consortium, Austin, TX, 2004
Business Measurement and Assurance Services (BMAS) Conference V, Austin, TX, 2003

SERVICE

Ad hoc reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Journal of the American Taxation Association*, and *Journal of Accounting, Auditing, and Finance*
Member American Taxation Association Manuscript Committee, 2008-present
Discussant at AAA Annual Meeting, 2008, 2009
Discussant at Illinois Tax Symposium, 2009
Participant at First Annual UNC Tax Doctoral Seminar, 2009

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HONORS & AWARDS

University of Texas A.D. Hutchison Student Endowment Fellowship, 2007-2008
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2007
Deloitte & Touche Foundation Doctoral Fellowship, 2005-2007
University of Texas Graduate Student Professional Development Award, 2006
University of Texas David Bruton, Jr. Fellowship, 2005
University of Texas McCombs School of Business Doctoral Fellowship, 2004-2007
University of Texas Pre-Emptive Recruiting Fellowship, 2003-2004
Beta Gamma Sigma
Beta Alpha Psi
Dean's List, A.B. Freeman School of Business, 1999
Phi Beta Kappa
Latin Honors graduate
The Charles H. Murphy Prize in Political Economy
Dean's List, Newcomb College, 1994-1998
Mortar Board
Louisiana Legislative Scholarship, 1994-1998
Tulane Honors Program, 1994-1998

OTHER PROFESSIONAL EXPERIENCE

Darnall, Sikes, Gardes & Frederick <i>Senior Associate</i>	Lafayette, LA 2002
Arthur Andersen L.L.P. <i>Senior Associate: Federal Business Tax Consulting</i>	Houston, TX New Orleans, LA 1999-2001
Arthur Andersen L.L.P. <i>Intern: Federal Business Tax Consulting</i>	Houston, TX Summer 1998
Deloitte & Touche L.L.P. <i>National Tax Office Intern</i>	Washington, D.C. Summer 1996

PROFESSIONAL CERTIFICATIONS & AFFILIATIONS

Certified Public Accountant, Texas
Member, American Accounting Association
Member, AAA American Taxation Association
Member, AAA Financial Accounting and Reporting Section
Member, National Tax Association

REFERENCES

John Robinson (Dissertation Co-Chair) C. Aubrey Smith Professor in Accounting	email: john.robinson@mcombs.utexas.edu phone: (512) 471-5315
Michael Clement (Dissertation Co-Chair) Associate Professor of Accounting	email: michael.clement@mcombs.utexas.edu phone: (512) 471-0332
William Kinney Professor of Accounting Charles & Elizabeth Prothro Regents Chair in Business	email: william.kinney@mcombs.utexas.edu phone: (512) 471-3632