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**EDUCATION**

*The University of Texas at Austin, McCombs School of Business* Austin, TX  
Doctor of Philosophy, Accounting, 2008

*Tulane University, A.B. Freeman School of Business* New Orleans, LA  
Master of Business Administration, Accounting Concentration, 1999

*Tulane University, Newcomb College* New Orleans, LA  
Bachelor of Arts, Political Economy, 1998

**ACADEMIC EXPERIENCE**

*University of Pennsylvania, The Wharton School* Philadelphia, PA  
Clarence Nickman Term Assistant Professor, 2011–present  
Wharton Public Policy Faculty Affiliate, 2013–present  
Assistant Professor of Accounting, 2010–2011  
Visiting Assistant Professor of Accounting, 2009–2010

*Duke University, The Fuqua School of Business* Durham, NC  
Assistant Professor of Accounting, 2008–2010

**PUBLICATIONS & RESEARCH<sup>¥</sup>**

**REFEREED PUBLICATIONS**

1. Blouin, J., B. Bushee, and S. Sikes. 2017. “Measuring Tax-Sensitive Institutional Investor Ownership.” Forthcoming in *The Accounting Review*.
2. Hail, L., S. Sikes, and C. Wang. 2017. “Cross-Country Evidence on the Relation between Capital Gains Taxes, Risk, and Expected Returns.” *Journal of Public Economics* 151: 56-73.
3. Sikes, S., and R. Verrecchia. 2015. “Dividend Tax Capitalization and Liquidity.” *Review of Accounting Studies* 20 (4): 1334–1372.
4. Sikes, S., X. Tian, and R. Wilson. 2014. “Investors’ Reaction to the Use of Poison Pills as a Tax Loss Preservation Tool.” *Journal of Accounting and Economics* 57 (2–3): 132–148.

<sup>¥</sup>The standard practice of the journals in which I published is to list authors in alphabetical order.

**REFEREED PUBLICATIONS (continued)**

5. Sikes, S. 2014. "The Turn-of-the-Year Effect and Tax-Loss-Selling by Institutional Investors." *Journal of Accounting and Economics* 57(1): 22–42.
6. Sikes, S., and R. Verrecchia. 2012. "Capital Gains Taxes and Expected Rates of Return." *The Accounting Review* 87(3): 1067–1086.
7. Robinson, J., S. Sikes, and C. Weaver. 2010. "Performance Measurement of Corporate Tax Departments." *The Accounting Review* 85(3): 1035–1064.
8. Blouin, J., C. Gleason, L. Mills, and S. Sikes. 2010. "Pre-Emptying Disclosure? Firms' Decisions Prior to FIN 48." *The Accounting Review* 85(3): 791–815.
9. Blouin, J., C. Gleason, L. Mills, and S. Sikes. 2007. "What Can We Learn about Uncertain Tax Benefits from FIN 48?" *National Tax Journal* 60(3): 521–535.

**NON-REFEREED PUBLICATIONS**

10. Blouin, J., J. DeBacker, and S. Sikes. 2010. "Temporary and Permanent Book-Tax Differences: Complements or Substitutes?" *The IRS Research Bulletin: Proceedings of the 2010 IRS Research Conference*: 21–45.

**WORKING PAPERS**

11. Sikes, S. 2017. "Capital Gains Lock-In and Share Repurchases."
12. Sikes, S., and R. Verrecchia. 2016. "Aggregate Corporate Tax Avoidance and Cost of Capital."
13. Robinson, L., P. Savor, and S. Sikes. 2017. "Value Relevance of Income Tax Expense Post FIN 48."

**RESEARCH IN PROGRESS**

- Blouin, J., S. Sikes, and R. Wittenberg-Moerman. "Multinational Tax Frictions and Syndicated Lending." (data collection complete; analysis stage)
- Blouin, J., B. Bushee, and S. Sikes. "Inversions and Institutional Investors." (data collection stage)

**INVITED RESEARCH PRESENTATIONS**

- 2017: London Business School (scheduled), Michigan State University, Penn State University (scheduled), Temple University, University of Iowa (scheduled), University of California, Los Angeles (scheduled), University of Southern California (scheduled), Villanova University (scheduled), Yale University (scheduled)

### **INVITED RESEARCH PRESENTATIONS (continued)**

- 2016: Dartmouth College, Indiana University, Massachusetts Institute of Technology, National Tax Association Annual Conference on Taxation, Ohio State University, University of Chicago, University of Pennsylvania Law School
- 2014: American Taxation Association Mid-Year Meeting, Louisiana State University, New York University Law School Colloquium on Tax Policy and Public Finance, Trans-Atlantic Public Economics Seminar, University of Oregon, University of Texas/University of Waterloo Taxation in a Global Economy Research Symposium
- 2013: Chinese University of Hong Kong, European Accounting Association Annual Meeting, Nanyang Technological University, University of Rochester
- 2012: American Taxation Association Mid-Year Meeting, Auckland Finance Meeting, University of Connecticut, University of North Carolina Tax Symposium
- 2011: American Accounting Association Annual Meeting, American Taxation Association Mid-Year Meeting, North Carolina State University, University of Rochester
- 2010: Indiana University, Internal Revenue Service Research Conference, Texas A&M University, University of Iowa
- 2009: American Accounting Association Annual Meeting, Boston College, Duke/University of North Carolina Fall Accounting Camp, Penn State University, Rice University, Southeast Summer Accounting Research Conference, University of Maryland, University of North Carolina-Chapel Hill, University of Pennsylvania
- 2008: American Accounting Association Annual Meeting, American Taxation Association Mid-Year Meeting, Duke University, National Tax Association Annual Conference on Taxation, New York University, Penn State University, Southern Methodist University, Stanford University, University of Arizona, University of Georgia, University of Michigan
- 2007: American Accounting Association Annual Meeting, American Taxation Association Mid-Year Meeting
- 2006: National Tax Association Annual Conference on Taxation

### **INVITED CONFERENCE DISCUSSIONS**

- 2017: Stanford Summer Camp
- 2015: National Tax Association Annual Conference on Taxation
- 2014: National Tax Association Annual Conference on Taxation, Trans-Atlantic Public Economics Seminar

### **INVITED CONFERENCE DISCUSSIONS (continued)**

- 2012: Auckland Finance Meeting, Oxford University Centre for Business Taxation Annual Symposium
- 2011: American Accounting Association Annual Meeting, *Journal of the American Taxation Association* Annual Conference, Oxford University Centre for Business Taxation Annual Symposium, University of North Carolina Tax Symposium
- 2009: American Accounting Association Annual Meeting, University of Illinois Symposium on Tax Research
- 2008: American Accounting Association Annual Meeting

### **INVITED CONFERENCE PARTICIPATION**

- 2017: Stanford Summer Camp (scheduled), University of Colorado Summer Accounting Conference, University of North Carolina Tax Symposium
- 2016: *Journal of Accounting and Economics* Conference, *Review of Accounting Studies* Conference, University of Colorado Summer Accounting Conference, University of North Carolina Tax Symposium, University of Texas/ University of Waterloo Taxation in a Global Economy Research Symposium
- 2015: *Journal of Accounting and Economics* Conference, Stanford Accounting Summer Camp, University of Illinois Symposium on Tax Research, University of North Carolina Tax Symposium
- 2014: *Journal of Accounting and Economics* Conference, Trans-Atlantic Public Economics Seminar, University of North Carolina Tax-Efficient Supply Chain Management Conference, University of Texas/University of Waterloo Taxation in a Global Economy Research Symposium
- 2013: *Journal of Accounting and Economics* Conference, Penn State Accounting Research Conference, University of Colorado Summer Accounting Conference, University of Illinois Symposium on Tax Research, University of North Carolina Tax Symposium
- 2012: Auckland Finance Meeting, *Journal of Accounting and Economics* Conference, Oxford University Centre for Business Taxation Annual Symposium, University of North Carolina Tax Symposium
- 2011: Investment Company Institute/AIM Investment Center Conference, University of Illinois Symposium on Tax Research, University of North Carolina Tax Symposium
- 2010: *Journal of Accounting and Economics* Conference

## **INVITED CONFERENCE PARTICIPATION (continued)**

- 2009: *Journal of Accounting and Economics* Conference, Penn State Accounting Research Conference, *Review of Accounting Studies* Conference, Texas Finance Festival, University of Illinois Symposium on Tax Research, University of North Carolina Tax Symposium
- 2008: Institutional Investors and the Asset Management Industry Conference, *Review of Accounting Studies* Conference, University of North Carolina Tax Symposium
- 2007: American Accounting Association/Deloitte/J. Michael Cook Doctoral Consortium, University of North Carolina Tax Symposium
- 2006: University of North Carolina Tax Symposium
- 2005: University of North Carolina Tax Symposium
- 2004: University of North Carolina Tax Symposium

## **HONORS & AWARDS**

Clarence Nickman Term Assistant Professorship, 2011–present  
Penn Wharton Public Policy Initiative Grant, 2016, 2015, 2013  
Wharton Global Initiatives Research Program Grant, 2013  
Wharton Dean’s Research Fund Grant, 2015, 2011  
Penn Undergraduate Research Mentoring Program Grant, 2011  
University of Texas A.D. Hutchison Student Endowment Fellowship, 2007–2008  
American Accounting Association/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, 1999  
Phi Beta Kappa, 1998  
The Charles H. Murphy Prize in Political Economy, 1998  
Louisiana Legislative Scholarship, 1994–1998

## **PROFESSIONAL SERVICE**

### ***EXTERNAL SERVICE***

Editorial Board Membership:

*The Accounting Review*, 2014–present

*Journal of the American Taxation Association*, 2011–2014

*Ad Hoc* Reviewer:

*Abacus*

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*Ad Hoc* Reviewer (continued):

*Accounting Horizons*  
American Accounting Association Annual and Mid-Year Meetings (American Taxation Association Section and Financial Accounting and Reporting Section)  
*Contemporary Accounting Research*  
*International Tax and Public Finance*  
*Journal of Accounting and Economics*  
*Journal of Accounting, Auditing, and Finance*  
*Journal of Accounting Research*  
*Journal of Business, Finance, and Accounting*  
*Journal of Finance*  
*Journal of Financial and Quantitative Analysis*  
*Journal of Public Economics*  
*Journal of the American Taxation Association*  
*National Tax Journal*  
*Review of Accounting Studies*  
*Review of Financial Studies*  
*The Accounting Review*  
*The Financial Review*

Faculty Participant at Doctoral Consortiums:

University of Illinois Tax Doctoral Consortium, 2015  
American Taxation Association/KPMG Tax Doctoral Consortium, 2013, 2011  
University of North Carolina Tax Doctoral Seminar, 2010, 2009

Committee Membership:

American Taxation Association/PwC Doctoral Dissertation Award Committee, 2011–present  
(Chair, 2015–present)  
American Accounting Association Financial Accounting and Reporting Section Mid-Year Meeting Editorial Committee, 2014  
American Accounting Association Manuscript Committee, 2008–2010

**UNIVERSITY SERVICE**

Wharton Accounting Department Workshop Organizing Committee Co-Chair, 2013–2015  
Wharton Accounting Department Chair Nominating Committee Member, 2015–2016, 2012–2013  
Wharton Accounting Department Post Faculty Survey Feedback Committee Member, 2013  
Faculty Advisor to Joseph Wharton Scholar, 2012–2013  
Faculty Advisor to Summer Program for Undergraduate Research (SPUR) Scholar, 2017  
Guest Speaker to Wharton Chapter of Smart Women Securities, 2015, 2014

**TEACHING EXPERIENCE**

*University of Pennsylvania, The Wharton School* Philadelphia, PA  
Financial Accounting: Analysis and Reporting Incentives (Undergraduate)  
Taxes and Business Strategy (MBA/Undergraduate)  
Empirical Accounting Research Doctoral Seminar

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### **TEACHING EXPERIENCE (continued)**

<i>Duke University, The Fuqua School of Business</i> Taxation & Global Management Decisions (MBA) Financial Statement Analysis (MBA)	Durham, NC
<i>The University of Texas at Austin, McCombs School of Business</i> Fundamentals of Financial Accounting (Undergraduate)	Austin, TX
<i>University of Louisiana at Lafayette</i> Introduction to Managerial Accounting (Undergraduate)	Lafayette, LA

### **PROFESSIONAL CERTIFICATIONS & AFFILIATIONS**

Certified Public Accountant, Texas  
Member: American Accounting Association, AAA American Taxation Association Section,  
National Tax Association

### **OTHER PROFESSIONAL EXPERIENCE**

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

### **REFERENCES**

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512-471-4607

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**REFERENCES (continued)**

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