

Raquel Meyer Alexander

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Education

Ph.D., Accounting, University of Texas at Austin, August 2001.
Masters of Taxation, Arizona State University, December 1993.
Bachelor of Science, University of Kansas, May 1993.

Professional Certificate: Certified Public Accountant, Arizona (inactive) and Kansas.

Teaching and Professional Experience

University of Kansas. Assistant Professor. June 2005 - present.
University of North Carolina Wilmington. Assistant Professor. August 2001- May 2005.
University of Texas at Austin. Graduate Research/Teaching Assistant. August 1995-2000.
KPMG - Phoenix, AZ and Dallas, TX. Supervising Tax Senior (1993-1995).

Publications

“Lobbying ROI: An empirical analysis under the American Jobs Creation Act of 2004”
with Susan Scholz and Stephen Mazza (University of Kansas). Forthcoming
Journal of Law and Politics.

Cited in national media (e.g., Washington Post, KC Star, Associated Press, *Tax Notes*, *Atlantic Monthly*, *Harpers*, and *Congress Daily*) and requested by the Executive Office of the President, the Congressional Research Office, U.S. Senators, and leading law and lobbying firms among others. Over 8000 websites report on this research as of 4/19/09.

“An examination of convergent validity between and in-lab and out-of-lab internet-based experimental research in accounting” with Allen Blay (University of California-Riverside) and R. Kathy Hurtt (Baylor University). *Behavioral Research in Accounting* (18): 207-217. 2006.

Publications (cont'd)

“State sponsored college 529 plans: The influence of tax and non-tax factors on investors’ choice” with LeAnn Luna (University of Tennessee-Knoxville). *Journal of the American Taxation Association* 27(Supp.): 29-50. 2005.

Mabry Best Paper Award 2006 Recipient.

Cited by over 150 newspapers including the *Wall Street Journal*.

Requested by the Securities and Exchange Commission, the College Savings Plans Network, the Municipal Securities Rulemaking Board, and the NASD (formerly the National Association of Securities Dealers).

“The effect of source credibility on tax professionals’ judgments in consulting engagements.” *Journal of the American Taxation Association* 25 (Supp): 33-50. 2003.

Publications - Applied Research

“Service Learning in the Tax Curriculum.” Forthcoming *Quick Hits for Service-Learning: Successful Strategies from Award Winning Educators*.

“Harvesting Tax Losses,” with Steve Gill (San Diego State University). *Executive’s Tax and Management Report*, May: 9-11. 2009.

“Problems with using the internal rate of return to make decisions about granting TIFs,” with Allen Ford and Paul Koch (University of Kansas). *State Tax Notes* 49(8): 543-554. 2008.

“Tax Increment Financing Encourages Development,” with Carlie Bittel, Allen Ford and Paul Koch (University of Kansas). *Executive’s Tax and Management Report*, November: 8-10. 2008.

“Backdating stock options: Accounting and legal implications,” with Susan Scholz and Mark Hirschey (University of Kansas). *The CPA Journal* 10 (October): 18-23. 2007.

“Backdating stock options: Tax implications,” with Susan Scholz and Mark Hirschey (University of Kansas). *The CPA Journal* 10 (October): 24-28. 2007.

“Implications of backdated stock options,” with Susan Scholz and Mark Hirschey (University of Kansas). *Executive’s Tax and Management Report*, November: 1-3. 2006.

“Securitization of intellectual property,” with Adam Sweet (Ernst and Young). *Executive’s Tax and Management Report*, May: 5-7. 2006.

Publications - Applied Research (cont'd)

“States battle to win 529 plan investors: Differences lead to complexity and confusion,” with LeAnn Luna (University of Tennessee-Knoxville). *State Tax Notes*, August 8: 431-439. 2005.

“College savings plans” with LeAnn Luna (University of Tennessee-Knoxville). *Encyclopedia of Taxation and Tax Policy*, edited by Joseph Cordes, Robert Ebel and Jane Gravelle, Urban Institute Press, 128-130. 2005.

“Expensing.” *The Encyclopedia of Taxation and Tax Policy*, edited by Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle, Urban Institute Press, 59-60. 2005.

"Internal controls and the state and local tax function," with Kim Key (Auburn University) and Rebecca Sawyer (University of North Carolina Wilmington). *Journal of State Taxation*, Winter 23(3): 61-66. 2005.

“State strategies for dealing with tax shelters” with Randy Hanson (University of North Carolina Wilmington) and Jim Smith (University of San Diego). *Journal of State Taxation*, Winter 23(3): 23-25. 2005.

“Internal controls for the tax department” with Kim Key (Auburn University) and Rebecca Sawyer (University of North Carolina Wilmington). *Executive’s Tax and Management Report*, May: 1-4. 2005.

“§529 college savings plan essentials,” with LeAnn Luna (University of Tennessee-Knoxville). *Executive’s Tax and Management Report*, February: 6-8. 2005.

“Tax shelter opinion letters have come under attack” with Randy Hanson (University of North Carolina Wilmington) and Jim Smith (University of San Diego). *Practical Tax Strategies* (November) 73(5): 268-273. 2004.

“Limitations that weaken tax practitioner-client privilege,” with Randy Hanson (University of North Carolina Wilmington) and Jim Smith (University of San Diego). *Executive’s Tax and Management Report*, December: 6-7. 2004.

“Tax shelters under attack,” with Randy Hanson (University of North Carolina-Wilmington) and Jim Smith (University of San Diego). *The CPA Journal* 8 (August): 20-25. 2003.

NYSSCPA 2003 Max Block Award Honorable Mention Article.

Referenced on PBS Frontline Special “Give Me Shelter” website:

<http://www.pbs.org/wgbh/pages/frontline/shows/tax/etc/links.html>

Refereed Conference Proceedings

“An analysis of individual investors’ response to new disclosures 529 college savings plans,” with LeAnn Luna (University of Tennessee-Knoxville). *Proceedings of the Ninety-Seventh Annual Conference 2006*, Columbus: National Tax Associations – Tax Institute of America.

“Follow the money: Factors influencing investors’ choice of state-sponsored §529 college savings plans,” with LeAnn Luna (University of Tennessee-Knoxville). *Proceedings of the Ninety-Seventh Annual Conference 2004* (Columbus: National Tax Association – Tax Institute, 2005) pp. 434-439.

Working Papers

“Alpha fees for beta returns: An analysis of individual investors’ responses to disclosures of taxes and returns in 529 college savings plans,” with LeAnn Luna (University of Tennessee-Knoxville). Under first round review.

“SAB 74 disclosure of the expected financial statement impact of a new accounting standard: The case of FIN 48,” with Mike Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (Rutgers University). Under first round review.

“Assessing Corporate Tax Aggressiveness,” with Mike Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (Rutgers University). Target Journal: *The Accounting Review*.

“An Examination of Taxpayers’ Preferences Between Front-Loaded and Back-Loaded Savings Plans” with Andy Cuccia (University of Oklahoma). Target Journal: *National Tax Journal*. Presented at First Annual Behavioral Tax Symposium June 2009.

Conference Presentations

American Accounting Association. August 2009. “SAB 74 disclosure of the expected financial statement impact of a new accounting standard: The case of FIN 48,” with Mike Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (Rutgers University).

Greater Kansas City Scholarship of Teaching and Learning Conference. April 2009. “Engaged Learning.”

National Tax Association Conference. November 2008. “Assessing Corporate Tax Aggressiveness,” with Michael Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (University of North Texas).

Conference Presentations (cont'd)

- National Society for Experiential Education. September 2008. "From idea to implementation: Strategic planning tools for service learning," with Andi Witczak (University of Kansas).
- American Accounting Association. August 2008. "Assessing Corporate Tax Aggressiveness," with Michael Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (University of North Texas).
- National Taxation Association Conference. November 2007. "Who buys when taxes go on sale? Repatriation after the American Jobs Creation Act of 2004," with Susan Scholz and Stephen Mazza (University of Kansas).
One of five conference papers reported in *Tax Notes*.
- William & Mary Excellence in Financial Reporting Conference. November 2007. "The impact of uncertain tax positions on the balance sheet: The case of FIN 48," with Mike Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (Rutgers University).
- OSU Accounting Research Conference. March 2007. "Alpha fees for beta returns: An analysis of individual investors' response to disclosures of taxes and returns in 529 college savings plans," with LeAnn Luna (University of Tennessee-Knoxville).
- American Accounting Association Annual Meeting. August 2007. "Alpha fees for beta returns: An analysis of individual investors' response to disclosures of taxes and returns in 529 college savings plans," with LeAnn Luna (University of Tennessee-Knoxville).
- National Taxation Association Conference. November 2006. "Alpha fees for beta returns: An analysis of individual investors' response to disclosures of taxes and returns in 529 college savings plans," with LeAnn Luna (University of Tennessee-Knoxville).
- Journal of the American Taxation Association Conference. March 2005. "State sponsored college 529 plans: The influence of tax and non-tax factors on investors' choice," with LeAnn Luna (University of Tennessee-Knoxville).
- Applied Business Research Conference. January 2005. "Internal controls over the tax function: What executives should be asking," with Kim Key (Auburn University).
- National Taxation Association Conference. November 2004. "State sponsored college 529 plans: The influence of tax and non-tax factors on investors' choice," with LeAnn Luna (University of Tennessee-Knoxville).

Conference Presentations (con't)

Accounting, Behavior, and Organizations Research Conference Forum. October 2003. "Internet-based experimental accounting research: Is this delivery method right for you?" with Allen Blay (University of California-Riverside) and Kathy Hurtt (University of Wisconsin-Madison).

Journal of the American Taxation Association Conference. March 2003. "The effect of source credibility on tax professionals' judgments in consulting engagements."

Academy of Legal Studies in Business. August 2003. "Tax shelters under attack" with Randall Hanson (University of North Carolina Wilmington) and James Smith (University of San Diego).

American Accounting Association Annual Meeting. August 2002. "The effect of source credibility on tax professionals' judgments in consulting engagements."

American Accounting Association Annual Meeting. August 2000. "State tax revenue and business investment: The case of apportionment factors and business location incentives," with Shelley Rhoades-Catanach (Villanova University) and Susan Porter (University of Massachusetts at Amherst).

Scholarly Presentations and Other

Kansas Public Radio. April 2009. Up/to/date with Steve Kraske on tax lobbying research (with Prof. Burdett Loomis, University of Kansas).

Texas Tech Research Workshop. February 2009. "Assessing Corporate Tax Aggressiveness" with Mike Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (Rutgers University).

American Taxation Association Mid-Year Meeting. February 2009. Teaching Innovation Award presentation "Service Learning in the Tax Curriculum."

Mobility and Tax Conference. October 2008. Discussant, "Barriers to Mobility: The lockout effect of U.S. Taxation of Worldwide Corporate Profits."

Center for Teaching Excellence Teaching Summit. August 2008. "Using service learning to fully engage students," with Andi Witzak (University of Kansas).

Kansas Summit on Economic and Financial Literacy. June 2008. Panelist, "Why is financial literacy important?"

Deloitte Auditing Symposium XVIII. April 2008. Moderator.

Ernst & Young CARAT Annual Meeting. May 2008. "Tax Research Opportunities."

American Taxation Association. February 2008. Moderator, "Teaching with the Case Method."

KPMG/ATA Tax PhD Consortium. February 2008. Panelist, "Managing Teaching, Research & Service Across a Variety of Schools."

Scholarly Presentations and Other

- University of South Florida Workshop. January 2008. “Corporate Tax Aggressiveness” with Mike Ettredge (University of Kansas), Mary Stone (University of Alabama) and Lili Sun (Rutgers University).
- National Tax Association Conference. November 2007. Moderator, “Multinational Business, Repatriation and Tax Holidays.”
- Ohio Tuition Trust Authority. November 2007. “529 portfolios: Recommendations for plan administrators,” with LeAnn Luna (University of Tennessee).
- National Association of State Treasurers Issues in Public Finance Conference. July 2007. “Evaluating 529 portfolio performance.”
- International Conference on XBRL: Taxonomies and Assurance. May 2007. Moderator.
- Texas Tech Research Workshop. April 2007. “Alpha fees for beta returns,” with LeAnn Luna (University of Tennessee).
- University of Texas Tax Brown Bag. March 2007. “Alpha fees for beta returns,” with LeAnn Luna (University of Tennessee).
- American Taxation Association Conference. February 2007. Moderator.
- KPMG/ATA Tax PhD Consortium. February 2007. Panelist.
- National Taxation Association Conference. November 2006. Moderator, “Retirement savings: Prospects and judgment calls.”
- Central States Accounting Conference. October 2006. “Alpha fees for beta returns,” with LeAnn Luna (University of Tennessee).
- American Accounting Association Annual Meeting. August 2006. Session organizer, “ABO 25th Anniversary Research Panel with Joan Luft (Michigan State University), Mark Nelson (Cornell University), Brian Spilker (Brigham Young University), and Dan Stone (University of Kentucky).”
- Ernst & Young CARAT Annual Meeting. May 2006. “FAS 109: Research opportunities from the tax footnote.”
- Deloitte Auditing Symposium XVIII. April 2006. Moderator for “Auditor realignments accompanying implementation of SOX 404.”
- University of Kansas AIS Advisory Council. April 2006. “College savings plans.”
- Endicott Domestic Policy Group. April 2006. “Federal tax reform.”
- National Public Radio. November 2005. Interview on College Savings Plans.
- American Accounting Association. August 2005. Discussant, “Experimental evidence on the role of tax complexity in investment decisions.”
- American Taxation Association Mid-Year Meeting. March 2005. Moderator and session organizer, “The state of educational research – The why, what, and how.”
- Nortel Networks. November 2004. “Federal tax update.”
- Nortel Networks. November 2004. “Section 529 plan opportunities.”
- Nortel Networks. November 2004. “Tax practitioner-client privilege and tax shelter legislations.”
- UNCW MSA Advisory Board. November 2004. “State sponsored college 529 plans: The influence of tax and non-tax factors on investors’ choice.”
- University of Kansas. October 2004. “State sponsored college 529 plans: The influence of tax and non-tax factors on investors’ choice.”

Scholarly Presentations and Other (con't)

UNCW Department of Accounting and Business Law. October 2004. "State sponsored college 529 plans: The influence of tax and non-tax factors on investors' choice." Accounting, Behavior, and Organizations Mid-Year Meeting. October 2004. Moderator.
American Accounting Association Annual Meeting. August 2004. Moderator, "Corporate tax incentives."

UNCW Executive Advisory Board. September 2004. "State sponsored college 529 plans: The influence of tax and non-tax factors on investors' choice."

American Taxation Association Mid-Year Meeting. February 2004. Panelist, "Educational research workshop: Design your own performance improvement research project."

American Taxation Association Mid-Year Meeting. March 2003. Discussant, "Teaching governmental and advanced tax accounting topics using self-generated elaborations."

University of California-Riverside. February 2003. "The effect of source credibility on tax professionals' judgments in consulting engagements."

Research Grants/Honors

Institute for International Business Research Competitive Grant: 2007, 2008.

School of Business Mabry Best Paper Award 2006 for "State sponsored college 529 plans: The influence of tax and non-tax factors on investors' choice."

University of Kansas New Faculty Grant: 2006.

UNCW Cameron School of Business Competitive Research Grants: 2002, 2003, 2004.

University of Texas Bonham Fund Grant: 1998, 1999.

Invited Conferences

Ernst & Young Tax Educators Conference. Attendee 2007, 2008.

PriceWaterhouseCoopers Tax and Legal Symposium. Attendee 1999, 2001, 2002, 2003, 2004, 2005, 2006, 2007.

Oklahoma State Accounting Research Conference. Presenter 2007.

IRS Research Conference. Attendee 2006.

Central States Accounting Conference. Presenter 2006.

National Association of State Treasurers. Attendee 2006, Presenter 2007.

Deloitte Tax Conference. Attendee 2006.

University of Illinois Tax Conference. Attendee 1999, 2001, 2008.

University of Texas Business Measurement and Assurance Conference. Attendee 2000.

Service - National

Editorial Board: *Executive's Tax and Management Report* (2004-)

Editorial Board: *Journal of the American Taxation Association* (2003-2006)

Member: ATA Mid-year Meeting Committee (2009-2010)

Vice-Chair: KPMG/ATA Tax PhD Consortium (2006 - 2009)

Member: KPMG/ATA Tax PhD Consortium Committee (2006 - 2009)

Trustee: American Taxation Association (2006-2008)

Member: ATA Publications Committee (2006-2008)

Chair: ATA Teaching Innovations Committee (2006-2007)

Member: ATA Teaching Innovations Committee (2005-2007)

Member: ATA Outstanding Dissertation Committee (2005-2006)

Chair: ATA Educational Research Committee (2004-2005)

Member: ATA Educational Research Committee (2002-2005)

Chair: 2006 ABO Annual Meeting Program (2005-2006)

Vice-Chair: 2005 ABO Annual Meeting Program (2004-2005)

Member: National Tax Association Annual Conference Committee (2006, 2007, 2008)

Member: National Tax Association Spring Symposium Committee (2007)

Member: Tax Policy Institute Board (2008)

Ad Hoc Reviewer: ATA meeting

Ad Hoc Reviewer: AAA meeting

Ad Hoc Reviewer: ABO meeting

Ad Hoc Reviewer: *Journal of the American Taxation Association*

Ad Hoc Reviewer: *Behavioral Research in Accounting*

Ad Hoc Reviewer: *National Tax Journal*

Ad Hoc Reviewer: *Review of Accounting and Finance*

Service – University

Faculty Liaison: The Dole Institute (Spring 2007)

One of three faculty members selected through a university-wide competitive process.

Member: Accounting Recruiting Committee (2006-2007)

Faculty Advisor: KU Tax Club (2006- 2007)

Member: MAcc Advisory Council (2005-)

Member: MSA Committee, UNCW (2002-2005)

Member: Information Resources Committee, UNCW (2001-2005)

Faculty Coordinator: Volunteer Income Tax Assistance, UNCW (2001-2004)

Largest educational VITA site in NC region (2003)

Faculty Coordinator: Beta Alpha Psi tax service committee, UNCW (2001-2004)

Member: Department Chair Recruiting Committee, UNCW (2004-2005)

Consultant: Office of Financial Aid, UNCW (2004-2005)

Service - State and Local Community Service

Member: Kansas State Treasurer §529 Plan Advisory Council (2006-)
Faculty Advisor: Delta Gamma Fraternity (2005-2007)
West Lawrence Neighborhood Association Parks Committee (2005-2007)
Treasurer: Centro Latino. A tax-exempt entity serving the Hispanic community of Southeastern North Carolina (2003-2005)

Courses Taught

Introduction to Federal Income Tax (undergraduate)
Tax Research (graduate)
Taxes and Decision Making (graduate)
Tax Planning (graduate)
Managerial Accounting (undergraduate)

Teaching Honors and Activities

KU Center for Teaching Excellence Faculty Seminar participant. Selected by competitive process application process. Fall 2009.
2008 Deloitte/ATA Tax Innovation Award Recipient.
Teaching portfolio highlighted in CTE *Teaching Matters* article “Engagement leads to deeper understanding of courses and curriculum.” November 2008.
Developed Presidential candidate tax brochure with KU tax students Joe Isaac and Carlie Bittel. 2008.
Spring Teaching Summit. “Service learning at KU” with Andi Witczak. January 2008.
Teaching Summit. “Service Learning” with Andi Witczak. August 2008.
ACCT731 course included in KU’s successful application for Presidential Honor Roll submission (2007, 2008). This course was covered in the KC Star online and across the state (i.e., Pratt KS newspaper). This course was on the main webpage Campus Compact (the national organization for service learning) for over four weeks in 2007 as well as the Kansas Campus Compact main webpage.
KU Center for Teaching Excellence. “Best Practices” grant recipient. 2007.
Selected to participate in Congress to Campus Program. 2007.
“Accounting course blends taxes, activism and service.” CTE *Teaching Matters*. November 2007.
Developed disaster tax relief brochure for Greensburg, KS tornado victims with MAcc students; IRS requested permission to be used as official IRS publication. 2007.
Drafted proposed federal legislation with MAcc class to provide tax credit for disabled veterans returning to school. 2007.
Finalist for 2007 Bubb Excellence in Teaching Award.
Created Hurricane Katrina tax relief website with MAcc Class www.ku.edu/~katrina
Used by the American Bar Association to provide tax assistance to victims. 2005.
Cited in testimony before Kansas Legislature about KU serving Kansas.