

## *Curriculum Vitae*

**DEBRA A. SALBADOR**

**Darrell D. and Betty R. Martin Junior Faculty Fellow**  
**Associate Professor**  
**Department of Accounting & Information Systems**  
**The R. B. Pamplin College of Business**  
**Virginia Polytechnic Institute & State University**  
**Blacksburg, Virginia 24061**

<http://www.acis.pamplin.vt.edu/fac/salbador.htm>  
[salbador@vt.edu](mailto:salbador@vt.edu)

### ***HOME ADDRESS***

***1775 Mountainside Drive***  
***Blacksburg, Virginia 24060***

### ***TELEPHONE:***

***Office: 540-231-8163***  
***Home: 540-230-9593***

## **EDUCATION**

University of South Carolina, Ph.D. Accounting - August 1993  
University of New Orleans, M.S. Accounting (Taxation Option) - 1984  
University of New Orleans, B.S. Accounting – 1975  
Virginia Polytechnic Institute and State University, B.A. French - 2009  
Diplôme de Français des Affaires, 1er degré (Diploma in French for Business, Paris Chamber of Commerce) - 2007

## **RESEARCH**

My primary research interest is tax policy issues. Currently, my focus is on book-tax differences in accounting. The major areas of tax policy that I have examined are: 1) the effects of tax policy on investment, financing and operating decisions of the firm, 2) the measurement of tax burdens and marginal tax costs, using effective tax rates and considering implicit taxes, 3) the effects of economic and non-economic factors on tax compliance behavior, and 4) the effects of tax accounting methods on income reporting for tax purposes.

## PUBLICATIONS

- “ATA Tax Policy Committee Report—Book-Tax Differences,” with Susan E. Anderson, William A. Raabe, and Michael S. Schadewald, *The ATA Journal of Legal Tax Research*, June 2015, Vol. 13, No. 1, pp. 54-85.
- “The Impact of Multiple Tax Returns on Tax Compliance Behavior” with Sudip Bhattacharjee and Kim Moreno, *Behavioral Research in Accounting*, Spring 2015, Vol. 27, No. 1, pp. 99-120.
- “The Outcome Effect – A Review and Implications for Future Research,” with L. Mertins and J. Long, *Journal of Accounting Literature*, July 2013, Vol. 31, No. 1, pp. 2-30.
- “The De Minimis Expensing Option under the Section 263 Temporary Regulations,” with W. Eugene Seago, *Journal of Taxation*, December 2012, Vol. 117, No. 6, pp. 292-300.
- “The Impact of Federal and State Income Tax Liabilities on Timber Investments in the Midwest and Northeast,” with N. Smith, P. Bailey, H. Haney, and J. Greene, *Northern Journal of Applied Forestry*, December 2007, Vol. 24, No. 4, pp. 245-251.
- “An Examination Of The Relations Among Tax Preferences, Implicit Taxes, And Market Power In A Non-Competitive Market,” with V. Vendrzyk, U. of Richmond, *The Journal of the American Taxation Association*, Fall 2006, pg. 47-67.
- “Sales Tax Nexus and Remote Vendors,” D. Callihan, L. Church, L. Luna, and K. Mantzke, *State Tax Notes*, September 23, 2002, pp. 949 – 956.
- “Implications of the Proposed Regulations on the Sale of a Residence,” S.C. Dilley and D. Callihan, *Tax Notes*, April 2, 2001, Vol. 91, pp. 108-111.
- “How Will Sales and Use Taxation Change in Response to E-Business?” D. Callihan, *State Tax Notes*, August 28, 2000, Vol. 19, No. 9, pp. 561-573.
- “Sales of Multiuse Residences after TRA '97,” S.C. Dilley and D. Callihan, *Tax Notes*, August 9, 1999, Vol. 84, No. 6, pp. 875-881.
- “An Application of the Scholes and Wolfson Model to Examine the Relation Between Implicit Taxes and Firm Market Structure,” D. Callihan and R.A. White, *The Journal of the American Taxation Association*, Spring 1999, Vol. 21, No. 1, pp. 1 - 19.
- “Income Tax Considerations for Forest Landowners in the South,” P. Bailey, H. Haney, Jr., J. Greene and D. Callihan, *Journal of Forestry*, April 1999, Vol. 97, No. 4, pp. 10-15.
- “Planning Ideas for Sale of a Residence After the 1997 Taxpayer Relief Act,” S. Dilley and D. Callihan, *Tax Notes*, August 24, 1998, Vol.80, No. 8, pp. 948 - 958.

- “A Comprehensive Survey of State Estate and Gift Tax Provisions,” D.M. Peters, H.L. Haney, and D. Callihan, *The Tax Adviser*, June 1997, Vol. 28, No. 6, pp. 386 - 388.
- "An Examination of Contingent and Non-Contingent Rewards in a Tax Compliance Experiment," D. Callihan and R.M.Spindle, *Advances in Taxation*, 1997, Vol. 9, pp. 1 - 23.
- “Toward A Sound (Neutral) Tax Policy for Prepaid Income from Services,” W. Eugene Seago and D. Callihan, *Tax Notes*, January 20, 1997, Vol. 74, No. 3, pp. 359 - 367.
- “The Efficacy of the Change in Accounting Methods Procedures,” W. Eugene Seago, D. Callihan, K. Abramowicz and D. Samelson, *Tax Notes*, November 25, 1996, Vol. 73, No. 8, pp. 979 - 987.
- “Income Tax Treatment of Fuel Cost Adjustments,” D. Callihan and W. E. Seago, *Oil and Gas Tax Quarterly*, June 1996, Vol.44, No.4, pp. 453 - 473.
- “The Impact of Federal and State Income in the Northeast and Midwest Following the 1986 Tax Reform Act,” W.C. Siegel, H.L. Haney, Jr., D.H. Peters, P. Bettinger and D. Callihan, *Northern Journal of Applied Forestry*, March 1996, Vol. 13, No. 1, pp. 8 - 15.
- "Corporate Effective Tax Rates - A Synthesis of the Literature," D. Callihan, *Journal of Accounting Literature*, 1994, Vol. 13, pp. 1 - 43.

### **OTHER SCHOLARSHIP AND RESEARCH**

Professor in Residence KPMG – Spring 2010.

Response to Internal Revenue Service Notice 96-40, Request for Comments on Revenue Procedure 92-20, W.E. Seago, D. Callihan, K. Abramowicz, and D. Samelson, September 27, 1996.

### **RESEARCH IN PROGRESS**

“Do Tax Holidays Increase Expectations of Future Tax Holidays: An Examination of Debt Issuances Pre- and Post-AJCA”, T. Petzel and D. Salvador, 2016, submitted to *Accounting Horizons*, May 2017.

### **TEACHING MONOGRAPH**

“Methods, Topics, and Issues in Tax Education: A Year 2001 Perspective.” American Taxation Association Teaching Monograph. Chapter 6, Exchanging Information and Communicating with Students using a University-Wide Intranet.” Published 2001.

## PRESENTATIONS

- “The Relation between Book-Tax Conformity and Tax and Financial Reporting Aggressiveness: A Longitudinal Study” with Val Vandrzyk, U. Richmond. American Accounting Association 2012 Annual Meeting, Washington, DC, August 2012.
- “The Relation between Book-Tax Conformity and Tax and Financial Reporting Aggressiveness: A Longitudinal Study” with Val Vandrzyk, U. Richmond. National Tax Association 104th Annual Conference on Taxation. November 2011.
- “A Longitudinal Examination of the Effects of Changes in Tax Legislation on Levels of Tax Preferences,” with Val Vandrzyk, U. Richmond. National Tax Association 101st Annual Conference on Taxation. November 2008.
- “The Effects of International Transactions Taxes (VAT and Sales Tax) on E-Commerce Retailers,” Invited Speaker – International Week, Institut National des Télécommunications, Evry, France. Three-day seminar (2 hours per day), January 20-22, 2004.
- “How Taxes Affect Management Decisions – Jobs and Growth Tax Relief Reconciliation Act of 2003.” Presentation - professional meeting of National Association of Purchasing Managers, Roanoke – October 21, 2003.
- “Update on the Taxation of Internet Transactions,” 2001 Virginia Accounting and Auditing Conference – October 2001 and November 2001.
- “Tax Planning to Maximize After-Tax Cash Flows,” 1999 Virginia Accounting and Auditing Conference – October 1999 and November 1999.
- “Using Technology in the Classroom,” - Presentation - 1997 Mid-Year Meeting - American Taxation Association - March 1997.
- "An Examination of Contingent and Non-Contingent Rewards in a Tax Compliance Experiment," with R.M.Spindle, 1996 AAA Southeast Regional Meeting.
- "Derivation of Implicit Taxes and an Analysis of the Relation between Implicit Taxes and Market Structure," with R.A. White, 1996 AAA Southeast Region Doctoral Consortium.
- "Derivation of Implicit Taxes and an Analysis of the Relation between Implicit Taxes and Market Structure," with R.A. White, 1996 Mid-Atlantic AAA Meeting.
- "Corporate Effective Tax Rates - A Synthesis of the Literature," 1992 AAA Southeast Regional Meeting of the American Accounting Association, April 1992.

## **RESEARCH GRANTS**

Summer 2008, Virginia Tech Pamplin College of Business, Deviance Regulation Theory – An Alternative to Normative Persuasive Messages to Encourage Tax Compliance

Summer 2007, Accounting & Auditing Conference, “The Effect of the Tax Reform Act of 1986 on the Distribution of Tax Preferences.”

Summer 2004, Virginia Tech Pamplin College of Business, “An Examination of the Mediating Role of Risk Perceptions and Propensity on Tax Compliance Decisions”

Summer 2002, Virginia Tech Pamplin College of Business, "An Examination of Attitudes toward Tax Policy: Taxation of the Internet"

“Developing New International Opportunities in Business and French, “Department of Education Title VI grant, \$165,000, participant in grant proposal.

Summer 2001, Virginia Tech Pamplin College of Business, An Examination of the Effects of Perceptions of Moral Intensity and Economic Sanctions on the Tax Compliance Decision

Summer 2000, Virginia Tech Pamplin College of Business, An Examination of the Effects of Perceptions of Moral Intensity and Economic Sanctions on the Tax Compliance Decision

Summer 1999, Virginia Tech Pamplin College of Business, Firm-Specific Implicit Taxes: Measurement and Interpretation Issues

Summer 1998, Virginia Tech Pamplin College of Business, an Examination of the Effects of Perceptions of Moral Intensity and Economic Sanctions on the Tax Compliance Decision.

Summer 1997, Virginia Tech Pamplin College of Business, An Examination of the Interrelation Between Market Structure and Tax Effects On Profitability of Defense Contractors, with V. Vendrzyk.

Summer 1996, Virginia Tech Accounting Department, An Examination of the Effects of Taxpayer Knowledge of Penalties on Compliance Levels.

Summer 1995, Virginia Tech Accounting Department, A Derivation of Implicit Taxes and Analysis of the Relation between Implicit Taxes and Market Structure.

## RESEARCH REVIEW

- Ad hoc reviewer, *The Journal of the American Taxation Association*, 2001.  
Ad hoc reviewer, *The Journal of Accounting Literature*, 2001.  
Ad hoc reviewer, *The Journal of the American Taxation Association* 2005 - 2007.  
Ad hoc reviewer, *Journal of Accounting Education*, 2016 – 2017.

## DOCTORAL DISSERTATION COMMITTEES

- External Examiner – Doctoral Dissertation Committee – Christelle Smith – University of Pretoria, South Africa - The Mandatory Adoption of International Financial Reporting Standards and Financial Statement Comparability: South African Evidence, 2017.
- Committee Chair – Dissertation Committee - Tripp Petzel - Credit Risk and Suboptimal Foreign Reinvestment: Is the Permanently Reinvested Earnings Assertion Contributing to Unnecessary Credit Risk, from 2015 to 2017.
- Committee Chair – Dissertation Committee – Alan Stancill – Severance Agreements and Effective Tax Rates, from 2013 to 2015.
- Committee Member – Dissertation Committee – Joanna Garcia – The Influence of Corporate Social Responsibility on Lobbying Effectiveness: Evidence form Effective Tax Rates, 2013 to 2014.
- Committee Member – Dissertation Committee - Owen Brown - The Role of Behavioral Mind-Sets on Auditors’ Professional Skepticism: An Experimental Investigation of Auditor Internal Control Evaluations, 2012 to 2013.
- Committee Member - Kerry Inger - Relative Valuation of Alternative Methods of Tax Avoidance, 2011to 2012.
- Committee Chair – Megan McInerney – Analyst Coverage and Tax Reporting Aggressiveness – 2009 to 2010.
- Committee Chair – Mollie Adams - An Examination of the Effectiveness of Sanction Based Tax Compliance Persuasive Messages over Repeated Periods – 2008 to 2010.
- Committee Chair – Lasse Mertins –The Impact of the Choice of Performance Evaluation System on the Magnitude of the Outcome Effect in a Balanced Scorecard Environment - 2007 to 2009.

Committee Member – Meghann Cefaratti –Assessing Fraud Risk, Detecting Deception, And Assessing Credibility: Integrating Audit Evidence From Multiple Sources With Judgments Made After Client Inquiry - 2008 to 2010.

Committee Member – Tracy Reed - "The Effect of Accountability, Client Risk, and Stage of Audit Program on Evaluation of Audit Evidence: An Examination of the Audit Review Process in a PCAOB Environment" – 2008 to 2010

Committee Member – Dana Garner – “A Question of Ambiguity, Risk, and Trust: Do Auditors Consider Real and Accrual Transaction Earnings Management as Substitutes?” – 2007 to 2008.

Committee Member – Pamela Smith – “Tax Exempt Hospitals: An Empirical Investigation of Joint Ventures with For-Profit Hospitals” – 2000 to 2001.

Committee Member – Deborah C. Hackney – “The Influence of Response Mode on Tax Decision-Making: An Examination of Linguistic and Numerical Response Modes on Realistic Possibility Standard Judgments and Decisions” – 1999 to 2001

Affiliate Member – Bonnie Klamm (Virginia Commonwealth University) – “An Examination of Changes in Pension Plans When Tax Laws Restrict Firms’ Financing Decisions” - 1997 to 1999

### **INDEPENDENT STUDIES**

Using Deviance Regulation Theory to Develop Messages to Encourage Tax Compliance Behavior. Mollie Adams, ACIS Doctoral Student, 2008 – 2010.

Outcome Effect in Performance Evaluations, Lasse Mertens, ACIS Doctoral Student, 2007-2009.

Development of Context Specific Measure of Risk Perception, Robin Romanus, ACIS Doctoral Student, 2004-2005.

## **MASTERS THESIS COMMITTEES**

Co-Chair with Professor Harry Haney– Nathan Smith - Masters Thesis (College of Forestry and Wildlife) – “Awareness and Use of Federal Income Tax Provisions by Nonindustrial Private Forest Landowners” – 2003 - 2004

Committee member and Acting Chair – Philip Bailey - Masters Thesis (College of Forestry and Wildlife) - “The Effects of Federal-State Income Taxes on the Management of Private Nonindustrial Forest Lands” – 1997 to 1999

Committee member - Daniel Peters - Masters Thesis (College of Forestry and Wildlife) – “The Effects of Federal-State Death Taxes on the Management of Private Nonindustrial Forest Lands” - 1994-1996

## **TEACHING**

### **Courses Taught:**

- Individual Taxation
- Tax Impact on Management Decisions – Masters
- Tax Impact on Decisions – Undergraduate
- Tax Research and Planning
- Business Taxation
- Financial & Managerial Accounting Principles
- Survey of Accounting (for non-business majors)
- Behavioral Research in Accounting – PhD Seminar
- Introductory Research Methods in Accounting – Archival Methods – PhD Seminar – University of Pretoria, South Africa 2015
- EMBA – Financial Accounting
- Multijurisdictional Taxation

### **Course Development:**

- Tax Impact on Management Decisions
- Tax Research and Planning
- Behavioral Research in Accounting – PhD Seminar
- Introductory Research Methods in Accounting – Archival Methods – PhD Seminar – University of Pretoria, South Africa 2015
- Multijurisdictional Taxation
- Taxation and Society – Undergraduate Honors Course

I have incorporated several teaching innovations in the classroom, including cooperative learning techniques, emphasis on analytical thinking in class administration, assignments and testing and the integration of computer technology in assignments, class presentations, and distribution of course materials, and communication with students outside of the classroom.



## **CONTINUING EDUCATION PROGRAMS**

KPMG – Individual Income Tax Issues – December 15-16, 2014.

KPMG – Tax Skills Seminar – Corporate Taxation – December 13-14, 2010, January 10-12, 2011 and January 9-11, 2012; December 10-12, 2012 and January 7-9, 2013; January 6-8, 2014; January 5-7, 2015, December 7-9, 2015, January 11-13, 2016, November 14-16, 2016, December 12-14, 2016.

KPMG – Tax Fundamentals – Corporate Taxation – July 19-21, 2011.

KPMG - ASC 740 (fka FAS 109) Investments in Foreign Subsidiaries – 2 hour CPE presentation – May 6, 2010, Tyson’s Corner, VA office.

Cherry, Bekhaert & Holland University – Individual Income Tax – CPE courses at firm-wide training program - Summer 2007, Summer 2006, Summer 2005, Summer 2004, Summer 2003.

AICPA PDE Professional Development Program – Multi State Taxation and the Internet – 8 hour CPE course – Fall 2002

AICPA PDE Professional Development Program – Sales & Use Taxes – 8 hour CPE course – Fall 2002

## **STUDY ABROAD**

Doing Business in Europe 2014 Program Leader – four-week program in Munster Germany, 38 students will earn 6 credit hours. Program includes extensive weekend travel, language and culture courses and business visits.

Doing Business in Europe 2013 Program Leader – eight-week program in Dijon, France and Munster Germany, 45 students earned 12 credit hours. Program includes extensive weekend travel, language and culture courses and business visits.

## **COMMITTEE AND UNIVERSITY SERVICE**

Virginia Tech Services, Inc. Board of Directors and Chair, Audit Committee – 2013 – 2016.

Virginia Tech University Council – Pamplin College representative – 2010 – 2013.

Advance VT Faculty Advisory Committee – 2009 - 2013.

Virginia Tech Faculty Senate Faculty Reconciliation Committee – 2006-present

Mediator – Virginia Tech Mediation Program – 2006 – present.

Organization of Women Faculty - President 2006 – 2009, Treasurer 2002-2006: Steering Committee - 1995 - 2010.

Academic Roundtable – 2004 - 2005 (Committee of associate deans and other administrators across campus to discuss common issues)

Virginia Tech Commission on Undergraduate Studies and Policies – 2004 – 2005, Dean’s representative

Virginia Tech Committee on Undergraduate Curricula – 2004 – 2005, Dean’s representative

Virginia Tech Services, Inc. Board of Directors and Chair, Audit Committee – 1997 – 2003

Virginia Tech University Exemplary Department Awards Committee – 2002 - 2003

Pamplin College Multicultural Diversity Committee – 2015 – present; Chair 2016 – present.

Pamplin College Library Committee – 2011-2014.

Pamplin College Department of Finance Faculty Search Committee – 2005-2008; 2010-2011; 2011-2012; 2012-2013.

Pamplin College of Business Awards Committee – 1998–2000, 2003-2005 (evaluates and selects recipients of faculty and student college level awards); 2004 Vice-Chair.

Pamplin College Commencement Committee – 2004 - 2005, vice-Chair

Pamplin College Multicultural Diversity Committee – 2004 - 2005, Vice-Chair

Pamplin College Undergraduate Curriculum Committee – 2004 – 2005, Vice Chair; Member, 2014 – present.

Pamplin College Strategic Planning Committee – 2008 – 2009

Accounting and Information Systems Department Undergraduate Curriculum Committee – 2014 – present.

Accounting and Information Systems Department Undergraduate AoL Committee – 2016 – present.

Accounting and Information Systems Department Faculty Search Committee Chair – 2013-2014

Accounting and Information Systems Department Distance and Online Education Committee – 2012- 2013.

Accounting and Information Systems Department Personnel Committee – 2001 – 2003; 2006-2008; 2015 – present.

Accounting and Information Systems Department Faculty Search Committee – 2006- 2008

Accounting and Information Systems Department Research Committee – 1994 – 2000; 2002 – 2003; 2009-present

Accounting and Information Systems Department Curriculum Task Force – 2011- 2012

Accounting and Auditing Conference Committee - 1994 - 2000 (this conference is presented by the Virginia Tech Department of Accounting in conjunction with the Virginia State Society of CPAs)

Accounting and Information Systems Department Professional Development & Service Committee – 2006 -2012

Accounting Department Undergraduate Curriculum Committee – 1999-2000

National Association of Black Accountants Faculty Advisor – 2012 - present

Beta Alpha Psi Faculty Advisor – 2000 – 2003 (honorary fraternity for financial information professionals)

Student Advising - 1994 - 2004, approximately 30 students per year

## **PROFESSIONAL EXPERIENCE**

KPMG Professor in Residence – January – May 2010

Associate Professor, Virginia Polytechnic Institute & State University, 2000 – present

Interim Associate Dean for Undergraduate Programs, Pamplin College of Business, Virginia Polytechnic Institute & State University, 2004 - 2005

Assistant Professor, Virginia Polytechnic Institute & State University, 1994 - 2000

Assistant Professor, University of Richmond, 1993 - 1994

Doctoral Candidate, Research and Teaching Assistant, University of South Carolina, 1990 - 1993

Doctoral Candidate, Louisiana State University, 1989-1990

Tax Manager, Touche Ross, New Orleans, La., 1987-1989

Adjunct Instructor - Accounting, Phillips Junior College, Metairie, La., 1987-1988

Senior Tax Analyst, TXX, Inc., Metairie, La., 1986-1987

Tax Supervisor, McDermott Inc., New Orleans, La., 1980-1985

Staff Accountant, Bourgeois, Bennett, Thokey & Hickey, CPAs, New Orleans, La., 1975-1980

### **HONORS, AWARDS & SCHOLARSHIPS**

Darrell D. and Betty R. Martin Junior Faculty Fellow - 2014 - 2017

Favorite Faculty 2013 – student nominated award – sponsored by Virginia Tech University Housing and Residential Life

Pamplin College Certificate of Teaching Excellence and Warren L. Holtzman Outstanding Educator & University Certificate of Teaching Excellence Awards - 2012

American Accounting Association Doctoral Consortium Fellow - June 1992

Recipient of Miriam Berdou Fellowship Grant, 1991, awarded by the New Orleans Chapter #56 of the American Society of Women Accountants

Louisiana Board of Regents/College of Business Administration Doctoral Fellow for 1989-1990

### **PROFESSIONAL AFFILIATIONS/MEMBERSHIPS**

Alpha Kappa Psi – Faculty Brother – invited by students - 2013

Certified Public Accountant – Louisiana (inactive) & Virginia

American Accounting Association

National Tax Association

American Society of Women Accountants - served as Educational Vice President, Treasurer, Board Member, and Chairman of Bulletin and Awards committees

Phi Kappa Phi