

Matthew Erickson

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ACADEMIC EMPLOYMENT

Virginia Polytechnic Institute and State University (Virginia Tech), Blacksburg, VA
Assistant Professor of Accounting, August 2017

EDUCATION

University of Arizona, Eller College of Management, Tucson, AZ
Ph.D. in Management - Accounting Concentration, May 2017

Texas A&M University, Mays Business School, College Station, TX
Master of Science - Accounting, May 2009
Bachelor of Business Administration - Accounting, May 2009

RESEARCH

Interests

- Interaction of taxes and capital markets
- Formulation, promulgation, and impact of tax policy
- Role of taxes in valuation and decision making
- International tax policy and multi-national tax competition

Publications

- “The Cost of Compliance: FIN 48 and Audit Fees.” Erickson, M., N. Goldman [North Carolina State University], and J. Stekelberg [Colorado State University]. 2016. *The Journal of the American Taxation Association* 38 (2): 67-85.
 - Cited in FASB Comment Letter 28, 2016-270, “Disclosure Framework – Changes to the Disclosure Requirements for Income Taxes”

Working Papers

- “Companies’ Initial Estimates of the One-Time Transition Tax Imposed by the Tax Cuts and Jobs Act” (with S. Chen [University of Arizona], M. Harding [Virginia Tech], B. Stomberg [Indiana University], and J. Xia [Texas A&M University]). *Under third round review at The Journal of the American Taxation Association.*
- “Intertemporal tax discontinuity and investor risk-taking” (with R. Curtis [Binghamton University] and J. Yu [University of Arizona]). *Preparing for Journal Submission.*

- “Foreign Cash Holdings and the Agency Costs of Debt” (with N. Goldman [North Carolina State University], and L. Krull [University of Oregon]). *Under review at Journal of International Business Studies.*
- “The Relation between Firm Dividend Policy and the Volatility of Cash Effective Tax Rates”. *Preparing for journal submission.*

Works in Process

- “An Analysis of Less Common SEC Filings” (with M. Cobabe [Virginia Tech]). *Initial data collection.*

TEACHING

Graduate Level Courses

- Introduction to Accounting Research, Fall 2016 (N/A)
- Technology for Accountants, Fall 2014 (4.3/5.0)

Undergraduate Level Courses

- Intermediate Financial Accounting I, Fall 2021 (5.25/6)
- Intermediate Financial Accounting I, Fall 2020 (5.00/6); Online
- Intermediate Financial Accounting I, Fall 2019 (5.06/6)
- Intermediate Financial Accounting I, Spring 2019 (4.81/6)
- Intermediate Financial Accounting I, Spring 2018 (4.92/6)
- Principles of Federal Taxation, Summer 2015 (4.6/5.0)
- Principles of Accounting I, Summer 2013 (4.2/5.0)

Other Courses

- Arizona Ethics CPE, April 2014; August 2014; May 2015 (4.7/5.0)
- Undergraduate Skills Review, May 2014, 2015, and 2016 (N/A)
- Business Career Advisor Program – Tax, June 2015 (N/A)
- Practical Applications of Academic Tax Research, November 2013 (4.6/5.0)

Professional Development

- Online Teaching Certificate; December 2020

ACADEMIC SERVICE

Dissertation Committees, 2019-present

- Delia Valentine, initial placement TBD
- Adam Du Pon, initial placement Georgia Southern University
- Christopher Sherman, initial placement Florida Southern College

Journal Reviews

- *Ad Hoc* for *The Journal of the American Taxation Association*, 2020-present

Other Professional Service

- Research Committee, 2018-present
- AACSB Committee, 2017-present
- Beta Alpha Psi Committee, 2017-present
- Workshop Host, 2017-present
- Annual SAS “Bootcamp” for Doctoral Students, 2014-2019
- Grant Reviewer for the Graduate Student Professional Council, 2014

PRESENTATIONS AND CONFERENCES

Workshop Presentations

- Baylor University, September 2019
- The Ohio State University, February 2017
- George Washington University, January 2017
- University of Georgia, January 2017
- Virginia Tech, January 2017
- University of Arizona, September 2016

Conference Presentations

- American Accounting Association Spark Regional Meeting, May 2021, presentation by co-author, “Foreign Cash Holdings and the Agency Costs of Debt”
- Journal of International Accounting Research Meeting, May 2021, presentation by co-author, “Foreign Cash Holdings and the Agency Costs of Debt”
- American Taxation Association Meeting, JATA section, February 2021, presentation by co-author, “Companies’ Initial Estimates of the One-Time Transition Tax Imposed by the Tax Cuts and Jobs Act”
- National Tax Association’s 112th Annual Conference on Taxation, November 2019, presentation by co-author, “Companies’ Initial Estimates of the One-Time Transition Tax Imposed by the Tax Cuts and Jobs Act”
- Joint University of Arizona and Arizona State Conference, October 2019, presentation by co-author, “Companies’ Initial Estimates of the One-Time Transition Tax Imposed by the Tax Cuts and Jobs Act”
- Virginia Accounting Research Conference, May 2019, presentation by co-author, “Companies’ Initial Estimates of the One-Time Transition Tax Imposed by the Tax Cuts and Jobs Act”
- Virginia Accounting Research Conference, May 2018, “The Relation between Firm Dividend Policy and the Volatility of Cash Effective Tax Rates”
- American Taxation Association Meeting, February 2018, presentation by co-author, “Foreign Cash Holdings and the Agency Costs of Debt”
- American Taxation Association Meeting, February 2018, “The Relation between Firm Dividend Policy and the Volatility of Cash Effective Tax Rates”
- American Accounting Association Annual Meeting, August 2017, “Foreign Cash Holdings and the Agency Costs of Debt”

- American Accounting Association Annual Meeting, August 2017, presentation by co-author, “Intertemporal tax discontinuity and investor risk-taking”
- American Accounting Association Western Region Doctoral Student Faculty Interchange, May 2017, presentation by co-author, “Do Capital Gain Intertemporal Tax Discontinuities Influence Investors’ Asset Selection Behavior?”
- American Accounting Association Western Region Doctoral Student Faculty Interchange, May 2016, “International Evidence on the Relation Between Loss Offsets and Leverage”
- National Tax Association’s 108th Annual Conference on Taxation, November 2015, presentation by co-author, “Foreign Cash Holdings and the Agency Costs of Debt”
- Joint University of Arizona and Arizona State Conference, October 2015, “Foreign Cash Holdings and the Agency Costs of Debt”
- National Tax Association’s 107th Annual Conference on Taxation, November 2014, “The Cost of Compliance: FIN 48 and Audit Fees”

Conferences

2022

- American Taxation Association Meeting (Ad-Hoc Reviewer and Moderator)

2021

- Contemporary Accounting Research (Invited Participant, October 2021)
- American Accounting Association Annual Meeting (Discussant and Ad-hoc Reviewer)
- University of North Carolina 24th Annual Tax Symposium (Invited Participant)
- American Taxation Association Meeting (Participant)

2020

- American Accounting Association Annual Meeting (Ad-hoc Reviewer)
- University of North Carolina 23rd Annual Tax Symposium (Invited Participant)
- American Taxation Association Meeting (Discussant and Ad-hoc Reviewer)

2019

- American Accounting Association Annual Meeting (Discussant)
- Virginia Tech Accounting Research Conference (Participant)
- Virginia Accounting Research Conference (Participant)
- University of North Carolina 22nd Annual Tax Symposium (Invited Participant)
- American Taxation Association Meeting (Ad-hoc Reviewer)

2018

- University of Texas at Austin and University of Waterloo Third Biennial Taxation Research Symposium (Invited Participant)
- American Accounting Association Annual Meeting (Participant)
- Virginia Tech Accounting Research Conference (Discussant)
- Virginia Accounting Research Conference (Presenter)
- American Taxation Association Meeting (Presenter and Ad-hoc Reviewer)
- New Faculty Consortium (Participant)

2017

- American Accounting Association Annual Meeting (Presenter)
- American Taxation Association Meeting (Ad-hoc Reviewer)

2016

- University of Texas at Austin and University of Waterloo Second Biennial Taxation Research Symposium (Invited Participant)
- American Accounting Association Annual Meeting (Discussant and Ad-hoc Reviewer)
- American Accounting Association Western Region (Presenter, Discussant, and Ad-hoc Reviewer)
- Joint University of Arizona and Arizona State Conference (Participant)
- American Taxation Association Meeting and Doctoral Consortium (Discussant and Ad-hoc Reviewer)

2015

- Joint University of Arizona and Arizona State Conference (Presenter)
- University of Illinois Tax Doctoral Consortium and Symposium (Invited Participant)
- American Accounting Association Annual Meeting (Discussant and Ad-hoc Reviewer)
- American Taxation Association Meeting and Doctoral Consortium (Participant)

2014

- National Tax Association's 107th Annual Conference on Taxation (Presenter)
- American Accounting Association Annual Meeting (Discussant and Ad-hoc Reviewer)
- American Taxation Association Meeting and Doctoral Consortium (Participant)

PROFESSIONAL EXPERIENCE AND LICENSES

- Deloitte Tax Senior (Dallas, TX), 2009 –2012
- Certified Public Accountant, Texas, 2010 – Present
- Member of the American Institute of Certified Public Accountants, 2010 – Present

HONORS, AWARDS, GRANTS, AND COMMUNITY SERVICE

Honors, Awards, and Grants

- Pricewaterhouse Coopers Inquiries Summer Funding Grant, 2020, \$10,000
- Virginia Tech Mentoring Grant, 2019, \$1,500
- Charles Koch Foundation Dissertation Grant, 2016, \$5,000
- Accounting Doctoral Scholars Recipient, 2012-2016, \$120,000
- University of Arizona Graduate and Professional Student Research and Travel Grant Recipient, 2014-2016, \$3,000
- University of Arizona Eller Small Grant Recipient, 2015, \$2,000
- University of Arizona Deloitte Fellowship Nominee, 2015

- Texas A&M University Mays Business School Mitte Scholar, 2005 – 2009, \$20,000
- Texas A&M University President’s Endowed Scholar, 2005 – 2009, \$12,000
- National Merit Scholar, 2004, \$20,000

Community Service

- Cub Scout Den Leader, 2021-present
- Member of St. Mary’s Finance Committee, 2019-present
- NRV Youth Sports Coach, 2019-2020
- Treasurer for Willow Ridge Commons HOA, 2015-2017
- Member of St. Mark’s Finance Committee, 2013-2017