**Andrew R. Finley, Phd, CPA**

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Claremont, CA 91711

**EMPLOYMENT**

Claremont McKenna College 2015-present

Associate Professor of Economics-Accounting

KPMG, LLP 2006-2011; faculty resident 2019

Tax Manager

**EDUCATION**

University of Arizona, Eller College of Management

Ph.D. in Accounting- with minor in Finance, 2015

University of California, Los Angeles

Bachelors of Arts- Economics and Political Science, 2005

**RESEARCH**

***Peer-reviewed articles:***

Finley, A. R., C. M. Hall, and A. Marino. 2022. *Negotiation and Executive Gender Pay Gaps in Nonprofit Organizations.* Review of Accounting Studies 27 (4): 1357-1388.

Finley, A. R., and J. Stekelberg. 2022. *Measuring Tax Authority Monitoring*. Journal of American Taxation Association (1): 75-92.

Finley, A.R., C. M. Hall, E. Harris, and S. J. Lusch. 2021. *The Effect of Large Corporate Donors on Nonprofit Performance.* Journal of Business Ethics 172 (3): 463-485.

Abernathy, J., Finley, A. R., Rapley, E., and J. Stekelberg. 2021. *External Auditor Responses to Tax Risk*. Journal of Accounting, Auditing, and Finance 36 (3): 489-516.

Finley, A. R. and A. Ribal. 2019. *The Information Content from Releases of the Deferred Tax Valuation Allowance*. Journal of American Taxation Association 41 (2): 83-101.

Finley, A. R., Kim, M., P. T. Lamoreaux, and C. S. Lennox. 2019. *Employee Movements from Audit Firms to Audit Clients*. Contemporary Accounting Research 36 (4): 1999-2034.

Finley, A. R. 2019. *The Impact of Large Tax Settlement Favorability on Firms’ Subsequent Tax Avoidance*. Review of Accounting Studies 24 (1): 156-187. (based off dissertation)

Finley, A. R. and J. Stekelberg. 2016. *The Economic Consequence of Tax Service Provider Sanctions: Evidence from KPMG’s Deferred Prosecution Agreement*. Journal of American Taxation Association 38 (1): 57-78

Finley, A. R., S. J. Lusch, and K. A. Cook. 2015. *The Effectiveness of the R&D Tax Credit: Evidence from the Alternative Simplified Credit*. Journal of American Taxation Association 37 (1): 157-181

***Working papers:***

Finley, A. R., C. M. Hall, and T. Harrison. *Nonprofit spending choices and their funding sources: an examination of operating reserves and components of the endowment*

Finley, A. R. *Is Firm Performance Related to Participation in Government Rescue Packages? Evidence from Audit Firms and the Paycheck Protection Program*

Batta, G., Finley, A. R., and J. Rosett. *The Effect of Paid Preparer Competition on Individual Tax Avoidance*

**TEACHING**

Claremont McKenna College, Tax Planning

Claremont McKenna College, Accounting for Decision Making

Claremont McKenna College, Seminar in Research Methods

University of Arizona, Introduction to Financial Accounting

University of Arizona, International Financial Reporting Standards

University of Arizona, Introduction to Federal Income Taxation

KPMG, National Internship and New Hire Training

**MEDIA MENTIONS/APPEARANCES**

The Fiona Show: R&D Tax Credit, June 22, 2021. Episode 24: A Deeper Dive into the Alternative Simplified Credit

**CONFERENCE PARTICIPATION**

***Presentations***

2022: American Accounting Association Annual Meeting

2022: American Accounting Association Western Region Meeting

2020: Journal of American Taxation Association Conference

2020: American Taxation Association Mid-Year Meeting

2020: Hawaii Accounting Research Conference

2019: National Taxation Association Annual Meeting

2019: American Accounting Association Annual Meeting\*

2019: American Accounting Association Government and Nonprofit Section Midyear Meeting\*

2019: Drexel University Sex and Gender Research Forum\*

2019: Conference on the Convergence of Financial and Managerial Accounting Research\*

2017: National Taxation Association Annual Meeting

2017: American Accounting Association Annual Meeting

2015: American Accounting Association Annual Meeting

2015: American Taxation Association Mid-Year Meeting

2014: American Taxation Association Mid-Year Meeting

2014: Arizona Society of CPAs Southern Chapter

2014: University of Arizona-Arizona State Joint Conference

\*presentation by co-author

***Discussant***

2022: American Accounting Association Annual Meeting

2022: American Accounting Association Western Region Meeting

2020: Hawaii Accounting Research Conference

2019: National Taxation Association Annual Meeting

2019: Conference for Empirical Legal Studies

2018: American Accounting Association Annual Meeting

2016: American Accounting Association Annual Meeting

2015: American Accounting Association Annual Meeting

2014: American Accounting Association Annual Meeting

2013: American Accounting Association Annual Meeting

***Awards/Service***

Chair, American Taxation Association Annual Meeting Committee 2023

Member, American Taxation Association Doctoral Consortium Committee 2023

Vice-chair, American Taxation Association Annual Meeting Committee 2022

Member, American Taxation Association Annual Meeting Committee 2021

Member, American Taxation Association JATA Conference Committee, 2016-2018, 2022

Member, American Taxation Association Mid-Year Meeting Committee, 2015-2016, 2019-2020

The Center for Computer-Assisted Legal Instruction (CALI) Excellence for the Future Award, 2013

**AD HOC REVIEWER**

*The Accounting Review*

*Review of Accounting Studies*

*Contemporary Accounting Research*

*Management Science*

*European Accounting Review*

*Journal of American Taxation Association*

*National Tax Journal*

*Journal of Accounting and Public Policy*

*Accounting and Business Research*

*European Journal of Finance*

*Journal of Emerging Technologies in Accounting*

*Journal of International Accounting, Auditing and Taxation*

*Business Ethics, the Environment & Responsibility*