

**REBEKAH D. MCCARTY, CPA**

PhD Candidate  
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**EDUCATION AND CERTIFICATIONS**

Ph.D. – Business Administration: Accounting, University of Tennessee, Knoxville, TN (Expected 2012)  
M.Acc. – Taxation, University of Tennessee, Knoxville, TN (August 2005)  
B.S.B.A. – Accounting and Spanish, University of Tennessee, Knoxville, TN (May 2004)  
Certified Public Accountant, Georgia

**INTERESTS**

Research: Corporate Tax Avoidance, Disclosure and Capital Markets, Financial Reporting of Taxes  
Teaching: Tax and Financial Accounting

**PROFESSIONAL EXPERIENCE**

Research Assistant – University of Tennessee, Department of Accounting and Information Management (2007-2008; 2010 - present)  
Research Assistant – University of Tennessee, Center for Business and Economic Research (CBER) (2008-2009)  
Associate, Tax – PriceWaterhouseCoopers, LLP (2005-2007)  
Teaching Assistant – University of Tennessee (2004-2005)  
Intern, Tax – PriceWaterhouseCoopers, LLP (2004)  
Intern, Sarbanes-Oxley Team – Eastman Chemical Company (2003)

**RESEARCH ACTIVITIES**

*Publications*

“An Evaluation of Combined Reporting for Tennessee,” with William F. Fox, LeAnn Luna, Ann Boyd Davis, and Zhou Yang. *Tax Analysts State Tax Notes*, 54: 397.

*Working Papers*

“Corporate Income Tax Systems and State Economic Activity,” with Donald Bruce.

“Tax Risk and Firm Value.” *Dissertation*.

### *Works in Progress*

“Analysis of Decision-Making with Regards to Uncertain Tax Positions,” with Robert Fuller.

“The Intersection of Management Earnings and Cash Flow Forecasts,” with Sarah Clinton and Arianna Pinello.

### *CBER Publications and Reports*

“Determining Child Care Market Rates in the State of Tennessee.” Yearly data analysis and report to the state for use in determining child care agency subsidy rates. (2008, 2009)

“An Economic Report to the Governor of the State of Tennessee.” (short-term and long-term economic forecast), contributing author. (2010)

“Estimating the Cost Differential Factor for Tennessee Counties.” Yearly data analysis and report to the state for use in determining allocations of education spending for counties. (2009, 2010)

### *Scholarly Presentations*

“The Effect of State Corporate Income Taxes on Economic Development: What are the Benefits and Which Features Matter Most?” National Tax Association Annual Meeting in Philadelphia, PA. (2008)

## **PROFESSIONAL ACTIVITIES AND ORGANIZATIONS**

American Accounting Association

American Taxation Association

National Tax Association

Beta Alpha Psi

University of Kentucky – University of Tennessee Doctoral Consortium 2007

AAA Taxation Section Mid-Year Meeting and Doctoral Consortium 2007 – 2010

National Tax Association Annual Meeting 2008

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, Lake Tahoe, CA (2011)

## **COURSES TAUGHT**

University of Tennessee, Foundations of Accounting (ACC 200): Summer 2008 – 2010

University of Tennessee, Market Place Business Simulation (BA 353), Business Coach: Fall 2009

## **HONORS AND AWARDS**

Tennessee Society of CPA’s Scholarship Recipient (2002)

Beta Gamma Sigma Honor Society

University of Tennessee Bicentennial Scholarship (2000-2004)

Finalist, Graduate Teaching Award, College of Business Administration, University of Tennessee (2010, 2011)