

Leslie Robinson, CPA, PhD

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Academic appointments

INSEAD, Fontainebleau, France
Visiting Scholar, July 2017 – June 2018

Tuck School of Business, Dartmouth College
Associate Professor of Business Administration (with tenure), July 2014 – present
Associate Professor of Business Administration, July 2010 – June 2014
Assistant Professor of Business Administration, July 2006 – June 2010

Centre for Business Taxation, Said Business School, Oxford University
Visiting Scholar, Spring 2013, Winter 2014

Kenan-Flagler Business School, University of North Carolina at Chapel Hill
Adjunct Professor of Accounting, July 2001 – June 2003

Areas of expertise

Teaching: Financial accounting (undergraduate; MBA), Taxation (MBA; PhD)

Research: Intersection of financial accounting and tax law; financial accounting and tax law issues pertaining to multinational firms, tax policies for intellectual property

Education

Kenan-Flagler Business School, University of North Carolina at Chapel Hill
Ph.D., Accounting, 2006

Wayne Calloway School of Business and Accountancy, Wake Forest University
BS/MSA, Accounting, 1999

Research publications

Bradley, S., M. Ruf, and L. Robinson, 2021. The impact of intellectual property box tax regimes on the M&A market. *Journal of Accounting and Economics*, forthcoming.

- Blouin, J, L. Krull, and L. Robinson. 2019. A Festschrift in Honor of Harry Grubert: Harry's Influence on the Research of Academic Accountants. *National Tax Journal* (March) Forum Section, 72 (1), 215–236.
- Hoopes, J., J. Slemrod, and L. Robinson. 2018. Public tax-return disclosure. *Journal of Accounting and Economics*, 66(1): 142-162.
- Blouin, J., L. Robinson, and J. Seidman. 2018. Conflicting transfer pricing incentives and the role of coordination. *Contemporary Accounting Research*, 35(1): 87-116.
- Robinson, L., B. Stomberg, and E. Towery. 2016. One size does not fit all: How the uniform rules of FIN 48 affect the relevance of income tax accounting. *The Accounting Review*, 91(4): 1195-1217.
- Bradley, S., E. Dauchy, L. Robinson. 2015. Cross-country evidence on the preliminary effects of patent box regimes on patent activity and ownership. *National Tax Journal*, 68(4): 1047 – 1072.
- Blouin, J. and L. Robinson. 2014. Insights from academic participation in the FAF's initial PIR: The PIR of FIN 48. *Accounting Horizons* 28(3): 479-500.
- Robinson, L., and P. Stocken. 2013. Location of decision-rights within multinational firms. *Journal of Accounting Research* 51(5): 1261-1297.
- Robinson, L., and A. Schmidt. 2013. Firm and investor responses to uncertain tax benefit disclosure requirements. *Journal of the American Taxation Association* 35(2): 85-120. (Paper received 2014 JATA Outstanding Manuscript Award)
- Lisowsky, P., L. Robinson, and A. Schmidt. 2013. Do publicly disclosed tax reserves tell us about privately disclosed tax shelter activity? *Journal of Accounting Research* 51(3): 583-629. (Paper received 2016 ATA Outstanding Manuscript Award)
- Blouin, J, L. Krull, and L. Robinson. 2012. Is U.S. multinational dividend repatriation policy influenced by reporting incentives? *The Accounting Review*, 87(5): 1463-1491.
- Robinson, L., and J. Slemrod. 2012. Understanding multidimensional tax systems. *International Tax and Public Finance*, 19(2): 237-267.
- Mills, L., L. Robinson, and R. Sansing. 2010. FIN 48 and tax compliance. *The Accounting Review*, 85(5): 1721-1742.
- Robinson, L. 2010. Do firms incur costs to avoid reducing pre-tax earnings? Evidence from the accounting for low-income housing tax credits. *The Accounting Review*, 85(2): 637-669.
- Robinson, L., and R. Sansing. 2008. The effect of “invisible” tax preferences on investment and tax preference measures. *Journal of Accounting and Economics*, 46: 389-404.

Commissioned work

Blouin, J. and L. Robinson. 2011. “Academic research on FIN 48. Prepared for the Financial Accounting Foundations’ Post-Implementation Review of Financial Accounting Standards Board Interpretation No. 48.”

Available at: <http://ssrn.com/abstract=2191137>

Blouin, J. and L. Robinson. 2013. Academic research on SFAS 109. Prepared for the Financial Accounting Foundations’ Post-Implementation Review of Statement of Financial Accounting Standards No. 109.” *Not approved for circulation by FAF.*

Research projects – ongoing

Blouin, J. and L. Robinson, 2020. Double counting accounting: How much profit of multinational enterprises is really in tax havens? Status: Revise and resubmit at *Journal of Public Economics*.

Markle, K. and L. Robinson, 2021. Negotiated tax havens. Status: *Under review*.

Amberger, H. and L. Robinson, 2021. The effect of U.S. tax reform on foreign acquisitions. Status: *Under review*.

Robinson, L. Income and non-income tax minimization: Complements or substitutes? Status: *Work in progress*.

Teaching

University of Tübingen, Germany

PhD Seminar on Tax Research, 2019

University of Paderborn, Germany

PhD Seminar on Tax Research, 2019

INSEAD Fontainebleau Campus

PhD Seminar on Tax Research, 2018

Tuck School of Business at Dartmouth

Taxes and Business Strategy (MBA Elective), 2014–present (last eval: 5.8/6.0)

Financial Accounting (Tuck Business Bridge Program), 2008–present (last eval.

4.7/5.0) – Faculty Director, 2019 – present

Financial Accounting (MBA Core), 2006–2017, 2020–present (last eval: 5.5/6.0)

Ethics in Action–Tax Avoidance and Reputation (MBA Elective), 2013–2016, 2020

Columbia Global Immersion Expedition (MBA Elective), 2022

Brazil Global Immersion Expedition (MBA Elective), 2012, 2014, 2016

Argentina Global Immersion Expedition (MBA Elective), 2017

Financial Accounting (Executive Education–McKinsey & Co.), 2009–2013

Financial Accounting (Executive Education–MEL), 2015
Financial Accounting (Executive Education–WISE), 2014, 2015
Financial Accounting (Undergraduate–Smith Tuck Bridge Program), 2014–2017

Kenan-Flagler Business School, University of North Carolina

Financial Accounting (Graduate), 2001
Individual Taxation (Graduate), 2003
CPA Review (Taxation), 2001 – 2004

Professional service and awards

Boards and committees

- Transregional Collaborative Research Centre (Deutsche Forschungsgemeinschaft), External Review Panel, Paderborn, Germany, 2019
- PhD Committee, Tobias Bornemann, University of Vienna, 2018
- Deloitte Foundation Doctoral Fellowship Program, 2017–2019
- UNCTAD Expert Group Meeting, Geneva, Switzerland, 2016
- Expert Testimony, U.S. Senate Committee hearing, Tuesday, July 22, 2014 - A discussion of the current U.S. system of international taxation (and inversions).
 - Oral: <http://www.c-span.org/person/?leslierobinson>
 - Written: <http://www.finance.senate.gov/hearings/hearing/?id=5a23092e-5056-a032-5264-b5147118d6be>
- AAA Doctoral Consortium Committee, 2013/2014, 2014/2015
- AAA New Faculty Consortium Committee, 2014/2015
- Speaker, Adam Smith Society, MIT, Fall 2015
- NTA Program Committee, Fall 2014
- NTA Board, 2014–2017
- MaTax Board (Joint initiative of ZEW and Univ of Mannheim), 2014–2017
- Editorial Board, *Journal of the American Taxation Association*, 2011–2014
- ATA Dissertation Award Selection Committee, 2010
- ATA Manuscript Award Selection Committee, 2009

Ad hoc reviewer

Accounting Horizons
Contemporary Accounting Research
European Accounting Review
International Journal of Accounting
International Tax and Public Finance
Journal of Accounting and Economics
Journal of Accounting Research
Journal of the American Taxation Association
Journal of Economic Surveys
Journal of Public Economics
Management Science

Review of Accounting Studies
The Accounting Review
FARS annual meetings
AAA annual meetings
CAR annual meetings

Invited seminar presentations

Carnegie Mellon University, 2021
Erasmus School of Economics, 2020
Michigan State University, 2020
New York University, 2019
University of Texas at Austin, 2019
University of Toronto, 2019
Tilburg University, 2018
University of Tübingen, 2018
University of Mannheim, 2018
Erasmus Universiteit Rotterdam, 2018
University of Vienna, 2018
Freie Universität Berlin, 2018
University of Paderborn, 2017
Norwegian School of Economics, 2017
UCLA, 2016
Washington State University, 2016
Harvard Business School, 2015
Analysis Group (Boston Office), 2014
Harvard Law School, 2014
Arizona State University, 2014
University of Iowa, 2014
Stanford University, 2014
MIT, 2013
University of Michigan, 2013
Georgetown University, 2013
University of Oregon, 2013
Oxford University, 2013
Bureau of Economic Analysis, 2013
NYU, 2013
North Carolina State University, 2013
UCLA, 2012
Rice University, 2012
Notre Dame, 2012
Tuck School of Business at Dartmouth, 2011
Ohio State University, 2011
Pennsylvania State University, 2011
Michigan State University, 2010
University of Hawaii, 2010
University of Connecticut, 2010

Tuck School of Business at Dartmouth, 2009
University of Illinois, 2009
University of Pennsylvania, 2009
University of Texas, 2008
Baruch College, 2006
University of Arizona, 2006
Tuck School of Business, 2006

Invited conference presentations and seminars

Stanford GSB Summer Accounting Symposium, 2021
Journal of Accounting and Economics, 2021
University of Quebec in Montreal, 2020
UNC Tax Symposium in Chapel Hill, NC, 2020
American Taxation Association Doctoral Symposium, Fort Worth, TX, 2020
International Tax Policy Forum, Washington, DC, 2019
NBER Conference on Business Taxation, Boston, MA, 2019
NTA annual meeting in New Orleans, LA 2018
Norwegian Tax Accounting Symposium in Bergen, Norway, 2018
UNC Tax Symposium in Chapel Hill, NC, 2018
INSEAD Summer Accounting Conference, 2018
Berlin-Vallendar Conference on Tax Research, Berlin, 2017
EIASM Conference on Taxation, Vienna, Austria, 2017
MaTax Annual Conference in Mannheim, Germany, 2016
NTA annual meeting in Baltimore, MD, 2016
MaTax Annual Conference in Mannheim, Germany, 2016
Transfer pricing symposium in San Diego, CA, 2016
Business policy symposium in Pullman, WA, 2016
NTA annual meeting in Boston, MA, 2015
MaTax Annual Conference in Mannheim, Germany, 2015
Tilburg spring camp program in Netherlands, 2015
EAA annual meeting in Glasgow, Scotland, 2015
ATA midyear meeting in San Antonio, TX, 2014
Colorado Summer Accounting Research Conference in Telluride, CO, 2014
Multinational Finance Conference in Prague, Czech Republic, 2014
MaTax Annual Conference in Mannheim, Germany, 2014
UNC Tax Symposium in Chapel Hill, NC, 2013
UNC Tax Symposium in Chapel Hill, NC, 2012
Annual Summer Symposium in Oxford, UK, 2012
NTA annual meeting in Providence, RI, 2012
UNC Tax Symposium in Chapel Hill, NC, 2011
EAA annual meeting in Rome, Italy, 2011
Annual Summer Symposium in Oxford, UK, 2011
Colorado Summer Accounting Research Conference in Aspen, CO, 2011
University of Illinois Tax Symposium in Chicago, IL, 2011
UNC Tax Symposium in Chapel Hill, NC, 2010
EAA annual meeting in Istanbul, Turkey, 2010

IRS Research Conference in Washington, DC, 2010
AAA annual meeting in San Francisco, CA, 2010 (accepted paper x2)
NTA annual meeting in Chicago, IL, 2010
UNC Tax Symposium in Chapel Hill, NC, 2009 (accepted paper x2)
ATA midyear meeting in Orlando, FL, 2009 (accepted paper x2)
IRS Research Conference in Washington, DC, 2009
UNC Tax Symposium in Chapel Hill, NC, 2008
ATA midyear meeting in Memphis, TN, 2008
IRS Research Conference in Washington, DC, 2008
NTA annual meeting in Washington, DC, 2008
University of Oklahoma Accounting Research Conference in Norman, OK, 2007
NTA annual meeting in Washington, DC, 2006
NBER Conference on Financial Reporting and Taxation in Washington, DC, 2006
ATPI Conference on Tax Policy and Financial Reporting in Washington, DC, 2006

Invited discussions

EIASM Conference on Taxation, Vienna, Austria, 2017
EAA Annual Meeting, Glasgow, UK, 2015
AAA annual meeting in Atlanta, GE, 2014
ATA midyear meeting in San Diego, CA, 2013 (discussant x3)
Annual Summer Symposium in Oxford, UK, 2013
Annual Summer Symposium in Oxford, UK, 2011
ATA midyear meeting in Denver, CO, 2010
University of Illinois Tax Research Symposium in Chicago, IL, 2009
AAA annual meeting in Anaheim, CA, 2008 (discussant x2/moderator)
NTA annual meeting in Washington, DC, 2008 (moderator)
AAA annual meeting in Anaheim, CA, 2008 (discussant x2/moderator)
AAA annual meeting in Chicago, IL, 2007
AAA annual meeting in Washington, DC, 2006

Awards and honors

Funding for data and travel:

Research grant (\$15,000), International Tax Policy Forum, 202
Research grant (\$15,000), International Tax Policy Forum, 2019
Research grant (\$15,000), International Tax Policy Forum, 2015
Research grant (\$120,000), Alfred P. Sloan Foundation, 2012
Research grant (\$10,000), Chicago Booth School of Business, 2011
Research grant (\$15,000), International Tax Policy Forum, 2010
Research grant (\$15,000), International Tax Policy Forum, 2009
Research grant (\$12,000), Chicago Booth School of Business, 2009

Outstanding Manuscript Award, *American Taxation Association*, 2016
Best Manuscript Award, *Journal of the American Taxation Association*, 2014
Top 40 Business School Professors Under 40 List, Poets & Quants, 2011, 2014
Special Sworn Employee, Bureau of Economic Analysis, status granted in 2007
AICPA Candidate High Distinction Report – CPA Exam, 1999

Merit Scholarship – MSA Degree, Wake Forest University, 1998

Other professional experience and paid engagements

Expert work on international tax and financial accounting matters, U.S. Department of Justice, 2016 – 2019

Wachovia Bank

Manager of Tax Research and Planning, 2001 – 2002, Winston-Salem, NC

E&Y

Tax Consulting Senior, 1999 – 2001, Winston-Salem, NC

Tax Consulting Intern, 1998 (summer), Washington, DC

Tax Consulting Intern, 1998 (winter), San Francisco, CA

Memberships and certifications

Training the Street *Core Comprehensive Financial Modeling Course* (2020),
Certified Public Accountant, North Carolina (since 2000), Member, American
Institute of Certified Public Accountants (AICPA), Member, American Accounting
Association (AAA), Member, National Tax Association (NTA), Member, American
Tax Association (ATA), Member, European Accounting Association (EAA)

Personal

Family: Married, Two Children

Birthplace: Harrisburg, Pennsylvania – September 28, 1975

Interests: Cycling and Travel