

# Anh Persson

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Gies College of Business  
University of Illinois at Urbana-Champaign  
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## **EDUCATION AND CERTIFICATIONS**

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2019	Ph.D., Accounting, <b>Michigan State University</b>
2014	Chartered Accountant (Active), United Kingdom ( <b>ICAS</b> )
2010	MSc, Accounting and Finance, <b>London School of Economics</b>
2010	BBA, Accounting with minor in Mathematics, <b>Jacksonville University</b>

## **ACADEMIC AND PROFESSIONAL EXPERIENCE**

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2020-Present	Assistant Professor of Accountancy <b>University of Illinois at Urbana-Champaign</b>
2019-2020	Lecturer of Accountancy <b>University of Illinois at Urbana-Champaign</b>
2014-2019	Research Assistant and Teaching Assistant, <b>Michigan State University</b>
2011-2014	Corporate Tax Advisor, <b>Ernst &amp; Young LLP</b> - United Kingdom
2011-2011	Financial Analyst Intern, <b>Sun Global Investments Limited</b> - United Kingdom
2008-2010	Research Assistant and Teaching Assistant, <b>Jacksonville University</b>

## **RESEARCH INTERESTS**

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Tax Avoidance; Tax Risk; Tax Transparency; Income Shifting; Multi-jurisdictional Corporation Taxation; Tax and Firm's Investment Decisions

## **TEACHING INTERESTS**

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Taxation

## **RESEARCH**

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### **Peer-reviewed Publications**

- Edwards, A., Hutchens, M., Persson, A., 2024. [Third-Party Reporting and Cross-Border Tax Planning](#) (with Alex Edwards and Michelle Hutchens). *Contemporary Accounting Research, Forthcoming. Data Integrity and Code Sharing*
- Nesbitt, W.L., Outslay, E. and Persson, A., 2022. [A reexamination of investors' reaction to tax shelter news: Evidence from the Luxembourg tax leaks](#). *Journal of Accounting and Economics*, p.1015-37.
- Joshi, P., Outslay, E., and Persson, A., 2020. [Does public country-by-country reporting deter tax avoidance and income shifting? Evidence from the European banking industry](#). *Contemporary*

*Accounting Research*, 37(4), pp.2357-2397.

### Non-peer Reviewed Publications

- Greenstein, B., Hogan, B., Nellen, A., Oler, M., and Persson, A. 2023. [Insights From Academic Tax Research to Inform Tax Reform and Practice. The Tax Advisor](#)

### Papers under Review

- [The Effect of U.S. Country-by-Country Reporting on U.S. Multinationals' Tax-Motivated Income Shifting and Real Activities](#) (with Michelle Nessa, Jane Song, Erin Towery, and Mary Vernon)
- [The Effect of Non-U.S. Tax Authority Monitoring on U.S. Multinationals' Affiliates Income Shifting: Evidence from EDGAR Search Activity](#) (with Sabrina Chi, Terry Shevlin, and Oktay Urcan)
- [When Mandatory Private Disclosure Meets Voluntary Public Disclosure: The Effect of Private Country-by-Country Reporting on Management Effective Tax Rate Forecasts](#) (with Sabrina Chi, Jing Huang and John Jiang)

### Working Papers

1. Auditor Tax Advisory Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services? (with Wayne Nesbitt and Joanna Shaw).
2. Does Country-by-Country Reporting Affect the Information Asymmetry in M&A Activities? (with Sabrina Chi and Novia Chen).
3. Repatriation Tax Costs and U.S. Multinationals' Foreign Investment Decisions: Evidence from the Anticipation of U.S. Tax Reform (Dissertation paper).

### Working Project

1. The Determinants and Consequences of Voluntary Tax Transparency Disclosure (with Ben Osswald) [Received \$49,728 in research grant from Gies College of Business]
2. Understanding Diversity, Financing, Supplier Relationships in the Cannabis Industry: Evidence from Illinois's Administrative Survey Data by State Regulator (with Justin Leiby and Robert Brunner) [Received \$25,000 in research grant from Gies College of Business]

## SERVICE

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Ad hoc reviewer for *Accounting Horizons*, *Contemporary Accounting Research*, *Journal of Accounting, Organizations and Society*, *Journal of Accounting and Public Policy*, *Journal of Multinational Financial Management*, *Management Science*, *National Tax Journal*, *Review of Accounting Studies*, and *The Accounting Review*.

Editorial Board of the *Journal of the American Taxation Association*.

## MEDIA COVERAGE

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- “[Pressure For Corp. Tax Transparency May Just Be Beginning](#)”, Natalie Olivo, Law360, May, 30, 2023
- “[Corp. Tax Transparency Rules Could Paint Muddy Picture](#)”, Natalie Olivo, Law360, November, 23, 2022
- “[Corporate Tax Disclosure Could Be A Matter of How, Not If](#)”, Natalie Olivo, Law360, August 12, 2020
- “[Country-by-Country Reporting Transparency Initiatives Are Working: Initial Evidence](#)”, Tom Newbig, Tax Sage Network, July 26, 2019

## TEACHING EXPERIENCE

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2019-2023	Principle of Taxation (ACCY312), 4.3/5.0 average teaching rating, Gies College of Business, University of Illinois at Urbana-Champaign. Teacher Ranked as Excellent By Their Students - Fall 2022
2017	Federal Income Tax Accounting (ACC 331), 4.50/5.00 average teaching rating, Board College of Business, Michigan State University.
2016	Tax Accounting Section, MS in Accounting Preparation Program, 6.63/7.00 average teaching rating, Board College of Business, Michigan State University.
2016	Teaching Assistant for Principles of Management Accounting, 4.21/5.00 average teaching rating, Board College of Business, Michigan State University.
2010	MBA Financial Accounting Exam Review Sessions, Jacksonville University
2008-10	Accounting and Mathematics Tutor, Jacksonville University

## INVITED PRESENTATIONS AND CONFERENCES

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### Invited Presentations

2024	NHH Norwegian School of Economics – 4th Norwegian Tax Accounting Symposium (Expected: November 2024)
2023	Indiana University – Kelley Accounting Research Symposium (KARS) (October 2023) “The Deterrence Effect of Cross-Border Monitoring: Evidence from EDGAR Search Activity by Foreign Tax Authorities”
2022	Dartmouth College (October 2022) “The Deterrence Effect of Cross-Border Monitoring: Evidence from EDGAR Search Activity by Foreign Tax Authorities”
2020	North Carolina State University (December 2020) “Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior: Evidence from DAC6”

- 2020 Michigan State University (October 2020) "Does Private Country-by-Country Reporting Improve Tax and Earnings Information Environment For Investors?"
- 2020 University of Missouri "(September 2020) Does Private Country-by-Country Reporting Improve Tax and Earnings Information Environment for Investors?"

### **Conference Presentations & Discussions**

- 2024 Discussant - Virginia Tech Accounting Research Conference (Blacksburg, VA | May 17-18)
- 2023 Discussant - American Accounting Association Annual Meeting (August 2023)
- 2023 Presenter/Discussant – Journal of the American Taxation Association (JATA) Conference - Mid-year American Tax Association Meeting, Washington D.C. (February 2023) "The Deterrence Effect of Cross-Border Monitoring: Evidence from EDGAR Search Activity by Foreign Tax Authorities."
- 2022 Presenter - National Tax Association Annual Conference, Miami FL (Cancelled) "The Deterrence Effect of Cross-Border Monitoring: Evidence from EDGAR Search Activity by Foreign Tax Authorities."
- 2022 Discussant - JFR Improving Financial Reporting Conference (October 2022)
- 2022 Co-author presents - American Accounting Association Annual Meeting (August 2022) "The Deterrence Effect of Cross-Border Monitoring: Evidence from EDGAR Search Activity by Foreign Tax Authorities."
- 2022 Discussant - EIASM 12th Conference on Current Research in Taxation (July 2022)
- 2022 Co-author presents - EIASM 12th Conference on Current Research in Taxation (July 2022) "The Deterrence Effect of Cross-Border Monitoring: Evidence from EDGAR Search Activity by Foreign Tax Authorities."
- 2022 Participant - Austin Tax Theory Conference, Austin, TX (May 2022)
- 2022 Presenter - University of Waterloo's Deloitte Tax Symposium (May 2022) "The Deterrence Effect of Cross-Border Monitoring: Evidence from EDGAR Search Activity by Foreign Tax Authorities."
- 2022 Discussant - Hawai'i Accounting Research Conference (January 2022)
- 2021 Co-author presents - University of Illinois Tax Doctoral Consortium V and Symposium on Tax Research XVII (October 2021) "The Effect of U.S. Country-by-Country Reporting on U.S. Multinationals' Tax-Motivated Income Shifting and Real Activities"
- 2021 Presenter - American Accounting Association Annual Meeting (August 2021) "Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior: Evidence from DAC6."
- 2021 Presenter - EIASM 11th Conference on Current Research in Taxation (July 2021) "Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior: Evidence from DAC6."
- 2021 Co-author presents - 2nd Norwegian Tax Accounting Symposium (June 2021) "Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior: Evidence from DAC6."
- 2021 Presenter/Discussant - Mid-year American Tax Association Meeting (February 2021) "Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior: Evidence from DAC6"
- 2021 Presenter/Discussant - Hawai'i Accounting Research Conference (January 2021) "Does

	Private Country-by-Country Reporting Improve Tax and Earnings Information Environment For Investors?"
2020	Presenter - National Tax Association Annual Conference (October 2020) "Does Private Country-by-Country Reporting Improve Tax and Earnings Information Environment For Investors?"
2020	Discussant - Financial Accounting and Reporting Section, Nashville
2019	Presenter/Discussant - American Accounting Association Annual Meeting, San Francisco "Repatriation Tax Costs and U.S. Multinationals' Foreign Investment Decisions: Evidence from the Anticipation of U.S. Tax Reform"
2019	Co-author presents - Hawai'i Accounting Research Conference "Auditor Tax Advisory Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services?"
2018	Presenter - Texas-Waterloo Tax Symposium, Austin "Does Public Country-by-Country Reporting Deter Tax Avoidance and Income Shifting? Evidence from the European Banking Industry."
2018	Co-author presents - EIASM 8th Conference on Current Research in Taxation, Munster "Does Public Country-by-Country Reporting Deter Tax Avoidance and Income Shifting? Evidence from the European Banking Industry."
2018	Presenter - Telfer Annual Conference on Accounting and Finance, Ottawa "Does Public Country-by-Country Reporting Deter Tax Avoidance and Income Shifting? Evidence from the European Banking Industry."
2018	Co-author presents - 7th North American CSEAR Conference, Toronto "Does Public Country-by-Country Reporting Deter Tax Avoidance and Income Shifting? Evidence from the European Banking Industry."
2018	Co-author presents - University of Waterloo's Deloitte Tax Symposium, Toronto "Does Public Country-by-Country Reporting Deter Tax Avoidance and Income Shifting? Evidence from the European Banking Industry."
2018	Discussant - Journal of the American Taxation Association Conference, New Orleans
2017	Discussant - University of Illinois Symposium on Tax Research, Chicago
2017	Presenter - Journal of the American Taxation Association (JATA) Conference, Mid-year American Tax Association Meeting, Phoenix Arizona "The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks."
2016	Presenter - National Tax Association Annual Conference, Baltimore "The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks."
2016	Presenter - American Accounting Association Annual Meeting, New York City "The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks."
2016	Presenter - 6th North American CSEAR Conference, Illinois State University "The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks."

### Conference Attendance by Invitation

- 2024 Virginia Tech Accounting Research Conference (Blacksburg, Virginia)  
2024 University of Waterloo's 2024 Tax Policy Research Symposium (Toronto, Canada)  
2023 University of Illinois Symposium on Tax Research XVIII (Chicago, IL)  
2023 Rotman Accounting Research Conference (Toronto, Canada)  
2023 Virginia Tech Accounting Research Conference (Blacksburg, VA)  
2023 Tax Policy Research Symposium - Waterloo Centre for Taxation in a Global Economy, University of Waterloo (Virtual and In-Person, Toronto, Canada)  
2022 Waterloo | Austin Biennial Global Taxation Symposium (Toronto, Canada)  
2021 University of Illinois Symposium on Tax Research XVII (Chicago, IL)  
2020 Texas-Waterloo Tax Symposium (Virtual)  
2020 Contemporary Accounting Research Conference (Virtual)  
2020 UNC Tax Symposium (Virtual)  
2019 Midwest Accounting Research Conference (East Lansing, Michigan)  
2019 University of Illinois Symposium on Tax Research XVI (Chicago, Illinois)  
2019 University of Waterloo's Deloitte Tax Symposium (Toronto, Canada)  
2018 Contemporary Accounting Research Conference (Alberta, Canada)  
2018 Texas-Waterloo Tax Symposium (Austin, Texas)  
2018 Midwest Accounting Research Conference (Bloomington, Indiana)  
2018 Telfer Annual Conference on Accounting and Finance (Ottawa, Canada)  
2018 University of Waterloo's Deloitte Tax Symposium (Toronto, Canada)  
2017 University of Illinois Symposium on Tax Research XV (Chicago, Illinois)

## PROFESSIONAL AFFILIATIONS

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- Member, American Taxation Association  
Member, American Accounting Association  
Member, Canadian Academic Accounting Association  
Member, National Tax Association  
Member, Institute of Chartered Accountants of Scotland

## HONORS AND AWARDS

- 2024 Gies Advanced Study Scholar, Gies College of Business  
2023 Best Reviewer Award for HARC 2023  
2017 Ph.D. Student Excellence in Research Award, Michigan State University  
2015 Marlys and Jack Gray Doctoral Fellowship, Michigan State University  
2014 MSU's Accounting Doctoral Programs Scholarship, Michigan State University  
2011 Graduated with *Distinction*, London School of Economics  
2010 Graduated *Summa Cum Laude* (3.99/4.00 GPA) and with Departmental Honors in Accounting, Jacksonville University  
2010 Davis College of Business Undergraduate Student of the Year, Jacksonville University  
2010 Outstanding Undergraduate Student in Accounting, Jacksonville University  
2010 Who's Who Among Students in American Universities and Colleges  
2010 Pi Mu Epsilon National Mathematics Honor Society  
2010 Phi Kappa Phi Honor Society  
2009 Successful Participant in the 2009 Mathematical Contest in Modeling  
2009 Omicron Delta Kappa National Leadership Honor Society

2009	Bert L. Thomas Memorial Scholarship (2 times), Jacksonville University
2009	Richard D. Sanborn Jr. Scholarship (2 times), Jacksonville University
2009	Sea Star Line LLC Scholarship
2009	Elizabeth Edgar Hall Scholarship
2008-10	President's Honor Roll (6 times), Jacksonville University
2008-10	Dean's List (6 times), Jacksonville University
2007-10	International Student Academic Scholarship, Jacksonville University