

# Samantha S. Liew

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Department of Accounting – School of Business  
University of Connecticut  
2100 Hillside Road, Unit 403J  
Storrs, Connecticut 06269

Email: [samantha.liew@uconn.edu](mailto:samantha.liew@uconn.edu)  
Phone: (407) 406-4338

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## Education and Relevant Certifications

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**University of Connecticut**, Storrs, CT August 2021-May 2026 (Expected)  
Doctor of Philosophy – Accounting

**Florida State University**, Tallahassee, FL August 2019  
Master of Accountancy – Taxation Track  
Bachelor of Science in Accountancy August 2018

**Certified Public Accountant** (Florida: License #AC56533)

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## Research

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### Interests

Tax Policy, Real Effects of Taxation, Taxation and Individuals

### Working Papers

“*The Real Effects of EITC Expansion in California*” (dissertation)

- Presentations: University of Connecticut (Apr 2025)

“*Real Effects of Taxes on the Hospital Industry: Evidence from the TCJA*” with Frank Murphy (University of Connecticut)

- Submitted to *Review of Accounting Studies*
- Presentations: University of Connecticut (Sept 2023), Michigan State University\* (Oct 2023), University of Arkansas\* (Feb 2024), ATA Midyear Meeting (Feb 2024), Bentley Accounting Research Conference\* (Mar 2024), AAA Annual Meeting (Aug 2024), NTA Annual Meeting (Nov 2024)

“*Modern investors, classic question. Do taxes influence Robinhood users’ trading strategies?*” with Adrienne DePaul (University of Tennessee), Nathan Goldman (NC State), and Frank Murphy (University of Connecticut)

- Submitted to *Review of Accounting Studies*

\*Presented by co-author

- Presentations: University of Connecticut (Dec 2024), ATA Midyear Meeting (Feb 2025), UNC Tax Symposium\*

### Conference Participation

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| ▪ UNC Tax Symposium                          | March 2025     |
| ▪ NEARS Research Conference                  | February 2025  |
| ▪ ATA Midyear Meeting (Presenter)            | February 2025  |
| ▪ NTA Annual Meeting (Presenter)             | November 2024  |
| ▪ Texas Waterloo Symposium                   | September 2024 |
| ▪ AAA Annual Meeting (Presenter; Discussant) | August 2024    |
| ▪ Deloitte Doctoral Consortium               | June 2024      |
| ▪ ATA Midyear Meeting (Presenter)            | February 2024  |
| ▪ Texas Tax Theory Seminar – UT Austin       | May 2023       |
| ▪ ATA Midyear Meeting                        | February 2023  |

### Service

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| ▪ CAAA Annual Meeting, Reviewer                | 2025           |
| ▪ AAA-Annual Meeting, Reviewer                 | 2024           |
| ▪ AAA-ATA Annual Meeting, Reviewer             | 2024           |
| ▪ AAA-FARS Midyear Meeting, Reviewer           | 2024           |
| ▪ University of Connecticut Tax Readings Group | 2021 – Present |

### Teaching Experience

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#### University of Connecticut, Storrs, CT

Federal Income Tax – Instructor of Record Spring 2024

- 68 Undergraduate students (3 sections); Average Instructor Rating: 4.1/5.0

### Personal Honors and Awards

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| ▪ Sylvia Santiago Award                              | 2025             |
| ▪ Accounting Department PhD Teaching Award           | 2025             |
| ▪ University of Connecticut Dean’s Summer Fellowship | 2022, 2023, 2024 |
| ▪ University of Connecticut Pre-Doctoral Fellowship  | 2022             |
| ▪ Outstanding MAcc Student                           | 2019             |

### Professional Experience

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#### Ernst & Young, LLP

January 2020 – June 2021

Orlando, FL

Diversified Tax Staff

**Florida State University**  
Tallahassee, FL  
Graduate Assistant

August 2018 – August 2019

**RSM, LLP**  
Orlando, FL  
Tax Intern

June 2018 – August 2018

### **Professional Organizations**

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| ▪ American Accounting Association (AAA)                      | Current |
| ▪ American Institute of Certified Public Accountings (AICPA) | Current |
| ▪ Canadian Academic Accounting Association (CAAA)            | Current |
| ▪ National Tax Association (NTA)                             | Current |

### **References**

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#### **Frank Murphy** (Dissertation co-Chair)

Assistant Professor of Accounting  
DesRoches Family Faculty Fellow  
School of Business, University of Connecticut  
Email: [francis.murphy@uconn.edu](mailto:francis.murphy@uconn.edu)  
Phone: (860) 486-4598

#### **Dave Weber** (Dissertation co-Chair)

Deloitte Foundation Professor of Accounting  
School of Business, University of Connecticut  
Email: [david.weber@uconn.edu](mailto:david.weber@uconn.edu)  
Phone: (860) 486-2573

#### **George Plesko**

Professor of Accounting  
Department of Accounting Department Head  
School of Business, University of Connecticut  
Email: [gplesko@uconn.edu](mailto:gplesko@uconn.edu)  
Phone: (860) 486-6870

**Mary Vernon**

Assistant Professor of Accounting

College of Business Administration - Department of Accounting, University of Illinois Chicago

Email: [mvernon3@uic.edu](mailto:mvernon3@uic.edu)

Phone: (309) 224-6353