**Frank Murphy**

 June 2025

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**Academic Appointments**

**University of Connecticut – School of Business** Storrs, CT

DesRoches Family Faculty Fellow *June 2024 - Present*

Assistant Professor of Accounting *August 2017* **-** *Present*

**Education and Relevant Certifications**

**University of Arizona – Eller College of Management** Tucson, AZ

Doctor of Philosophy **-** Accounting *May 2017*

**Bentley University – McCallum Graduate School of Business** Waltham, MA

Master of Science in Taxation *May 2012*

**University of Connecticut – School of Business** Storrs, CT

Bachelor of Science in Business Administration *December 2007*

Major: Accounting Minor: English

**Certified Public Accountant** (Connecticut) *September 2012 - Present*

**Research**

**Interests**: Corporate Taxation, International Taxation, Income Shifting, Applied Econometrics

**Publications:**

1. “Taxes and the Growth in Mutual Funds: Evidence from OBRA 1993” with Jim Stekelberg. *Journal of Accounting and Public Policy*, (2021) 40 (3): 106859.
2. *“*Foreign Employment, Income Shifting, and Tax Uncertainty”with Katharine Drake and Nathan Goldman. *The Accounting Review,* (2022) 97 (2): 183-212.
	* Winner of the 2023 ATA Outstanding Manuscript Award
3. “Foreign Holding Companies and the US Taxation of Foreign Earnings: Evidence from the Tax Increase Prevention and Reconciliation Act of 2005” solo authored. *Contemporary Accounting Research,* (2023) 40 (1): 729-757.
4. “Tax Planning through Advanced Tax Rulings – An Exploratory Analysis Using the Luxembourg Tax Leaks” with Oliver Li and Stephen Lusch. *European Accounting Review*, (2024) 33 (4): 1431-1465.
5. “Court Disclosures of Firms in Chapter 11 Bankruptcy” with Ilona Bastiaansen, Alina Lerman, and Dushyant Vyas. *Journal of Accounting Research,* (2025) 63 (1): 57-112.
	* Winner of the 2024 UConn School of Business Best Paper Award
6. “Tax Havens and Reputational Costs” with Adrienne DePaul and Mary Vernon. *Journal of Accounting and Economics,* (2025) 79 (2-3): 101761*.*

**Working Papers:**

1. “The Rich Get Richer: An Examination of Tax Haven Concentration and the New “Top 7”” with Mary Vernon (University of Illinois at Chicago)
	* Revising for resubmission at *The Accounting Review*
	* Presented at University of Connecticut (June 2024); DFW tax reading group (Sept 2024); University of Oregon (Nov 2024); AAA annual meeting (scheduled August 2025); Wisconsin Alumni Conference (scheduled August 2025)
2. “Keeping up with the Curve: A Nonparametric Analysis of Economies of Scale in the Audit Market” with Anne Albrecht (Texas Christian University) and Stephanie Miller (Quinnipiac University)
	* Revising for resubmission at *Auditing: A Journal of Practice & Theory*
	* Presented at AAA Northeast Regional (Oct 2018); Hawaii Accounting Research Conference (Jan 2019); University of Connecticut (Feb 2020); AAA Annual meeting (Aug 2021); Texas Christian University Brown Bag (Aug 2022); Lone Star Accounting Conference (Feb 2023); Arkansas Accounting Research Conference (Mar 2025)

1. “Modern investors, classic question. Do taxes influence Robinhood users’ trading

strategies?” with Adrienne Depaul (University of Connecticut), Nathan Goldman (NC State), and Samantha Liew (University of Connecticut)

* + Under review at *Review of Accounting Studies*
	+ Presented at University of Connecticut (Dec 2024); ATA Tax Midyear (Feb 2025); UNC Tax Symposium (March 2025); AAA annual meeting (scheduled August 2025)
1. “When the IRS Speaks: Investor Valuation of Private Letter Rulings and Tax Opinions in Corporate Spin-offs” with Shannon Chen (University of Arizona), Stephen Lusch (University of Kentucky), and Junwei Xia (Texas A&M)
	* Under review at *Review of Accounting Studies*
	* Presented at University of Kentucky (Nov 2024); University of Connecticut (Feb 2025); AAA annual meeting (scheduled August 2025)
2. “Real Effects of Taxes on the Hospital Industry: Evidence from the TCJA” with Samantha Liew (University of Connecticut)
	* Preparing for submission at *Review of Accounting Studies*
	* Presented at University of Connecticut (Sept 2023); Michigan State University (October 2023); University of Arkansas (Feb 2024); ATA Midyear Meeting (Feb 2024); Bentley Accounting Research Conference (March 2024); AAA annual meeting (Aug 2024); NTA annual meeting (Nov 2024)
3. “Tax Planning and Future Tax Rate Volatility” with Shannon Chen (University of Arizona) and Junwei Xia (Texas A&M)
	* Presented at Indiana University Tax Camp (May 2021); Berlin-Vallendar Conference on Tax Research (Aug 2021); University of Missouri (Nov 2021); Texas Christian University (Dec 2021); AAA Annual Meeting (Aug 2022); Dartmouth (Oct 2022)
4. “Financial reporting of nonrecurring tax events: an examination of disclosure around the American Taxpayer Relief Act of 2012” with Todd Kravet (University of Connecticut) and Sarah Parsons (Sacred Heart)
	* Presented at the University of Connecticut Brown Bag Series (Jun 2018); AAA Northeast Regional (Oct 2018); NTA Annual Meeting (Nov 2018); FARS Midyear Meeting (Jan 2019); ATA Midyear Meeting (Feb 2019); San Diego State University (Apr 2019); University of Illinois at Chicago (Sep 2020)

**Media Cites and Contributions:**

Wallethub.com expert contributions: “Tax Day 2021”; “Installment Loans for Bad Credit”; “Zero-Based Budgeting”

Forbes.com cite “Study Examines How U.S. Companies’ Overseas Employees Offer Them U.S. Tax Benefits” by Joseph Brazel April 12, 2021

 **Research Presentations**

\*Presented by a coauthor

*2025*

University of Connecticut (brownbag), ATA Tax Midyear Meeting\*, Arkansas Accounting Research Conference\*, UNC Tax Symposium\*, AAA Annual Meeting (scheduled), Wisconsin Alumni Conference (scheduled)\*

*2024*

University of Arkansas, ATA Tax Midyear Meeting\*, New England Accounting Research Conference, University of Connecticut (brownbag), AAA Annual Meeting\*, NTA Annual Meeting\*, University of Oregon\*, University of Kentucky\*

*2023*

Michigan State University, ATA Tax Midyear Meeting; Lone Star Accounting Conference \*, LBS-

Stanford Global Tax Conference (poster)\*, University of Connecticut (brownbag)\*, FARS Midyear Meeting\*

*2022*

NC State University, Texas Christian University (brownbag)\*, EIASM Tax Conference\*, AAA Annual Meeting, University of Connecticut (brownbag), VA Tech Research Conference; Tuck Tax Research Workshop\*

*2021*

Indiana University Spring Tax Camp, Berlin-Vallendar Conference on Tax Research, AAA Annual Meeting, University of Calgary\*, JAR Registered Report Conference (Q&A only), University of Missouri, Texas Christian University

*2020*

University of Illinois Chicago , University of Connecticut (brownbag), ATA Tax Midyear Meeting

*2019*

Hawaii Accounting Research Conference\*, FARS Midyear Meeting, ATA Tax Midyear Meeting, AAA Annual Meeting, University of Illinois Symposium on Tax Research, San Diego State University, NTA Annual Meeting\*

*2018*

Lone Star Conference\*, ATA Tax Midyear Meeting, MFA Annual Meeting\*, Berlin-Vallender Tax Conference\*, University of Connecticut (brownbag), Washington State\*, University of Arkansas\*, AAA Northeast Regional\*, University of Florida\*, University of Waterloo\*, Claremont McKenna\*

*2017*

University of Connecticut, EAA Doctoral Colloquium, Baruch College, Ohio State University, University of Georgia

*2016*

AAA Miami Rookie Camp*,* NTA Annual Meeting, University of Arizona, AAA/Deloitte/J. Michael Cook Doctoral Consortium, JATA Conference

*2015*

University of Arizona, AAA Annual Meeting

**Conference Participation**

* AAA Annual Meeting *Various*
* ATA Tax Midyear Meeting *Various*
* *Review of Accounting Studies* Conference *2023, 2022*
* *Contemporary Accounting Research* Conference *2023, 2022*
* UNC Tax Symposium *2025*, *2024,*

*2021, 2020*

* New England Accounting Research *2025, 2024*
* University of Illinois Symposium on Tax Research *2023, 2019*
* Berlin-Vallendar Tax Conference (Online) *2023, 2021, 2020*
* LBS-Stanford Global Tax Conference *2023*
* WHU Young Scholar Conference *2022, 2020*
* Texas/Waterloo Tax Research Conference *2024*, *2022,*

*2020, 2018*

* VA Tech Research Conference *2022*
* JAR Registered Report Conference *2021*
* Ohio State University Tax Research Symposium *2021*
* Yale SOM Research Conference *Various*
* FARS Midyear Meeting *2019*
* New Faculty Consortium *2018*
* EY Tax Educator Symposium *Various*
* PwC Accounting and Tax Symposium *Various*
* EAA Annual Congress *2017*
* EAA Doctoral Colloquium *2017*
* AAA Miami Rookie Camp *2016*
* NTA Annual Meeting *2016*
* University of Arizona/ASU Conference *2016, 2014*
* AAA/Deloitte/J. Michael Cook Doctoral Consortium *2016*
* JATA Conference *2016*
* KPMG and ATA Tax Doctoral Consortium *2016, 2015*
* Mark Trombley Tribute Conference *2015*

**Teaching Experience**

**Course Instructor:**

**University of Connecticut**

**⸸**Instructor evaluations are based on the median of thirteen instructor specific metrics

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2025*

Average Instructor Evaluations: 4.96/5.0**⸸**

Overall Rating: 4.33/5.0 (three sections)

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2024*

Average Instructor Evaluations: 5.0/5.0**⸸**

Overall Rating: 4.25/5.0 (two sections)

*Tax Research in Accounting (PhD ACCT #6203)*

Rating: N/A

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2023*

Average Instructor Evaluations: 4.69/5.0**⸸**

Overall Rating: 3.95/5.0 (two sections)

*Taxes and Business Strategy (PMBA ACCT #5575)*

Rating: N/A

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2022*

Average Instructor Evaluations: 4.84/5.0**⸸**

Overall Rating: 4.1/5.0 (two sections)

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2021*

Average Instructor Evaluations: 4.58/5.0**⸸**

Overall Rating: 3.7/5.0 (two sections)

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2020*

Average Instructor Evaluations: 4.44/5.0**⸸**

Overall Rating: 4.05/5.0 (two sections)

*Taxes and Business Strategy (PMBA ACCT #5894)*

Average Rating: 4.38/5.0**⸸**

Overall Rating: 3.6/5.0

*Tax Research in Accounting (PhD ACCT #6203)*

Rating: N/A

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2019*

Average Instructor Evaluations: 4.88/5.0**⸸**

Overall Rating: 4.0/5.0

*Taxes and Business Strategy (PMBA ACCT #5894)*

Average Instructor Evaluations: 4.26/5.0**⸸**

Overall Rating: 3.4/5.0

*Taxes and Business Strategy (MSA ACCT #5575) Spring 2018*

Average Instructor Evaluations: 4.65/5.0**⸸**

Overall Rating: 4.0/5.0 (two sections)

*Taxes and Business Strategy (PMBA ACCT #5894)*

Rating: N/A

**University of Arizona**

*Eller Executive Education Program September 2015*

Topic: Accounting for Multinational Corporations and Transfer Pricing

Rating N/A

*Introduction to Managerial Accounting (ACC 210) Winter 2013*

Overall Rating 4.0/5.0

**Guest Lectures:**

University of Connecticut: VITA (*Acct #3265*) *Spring 2024*

University of Connecticut: Introduction to a Profession *Various*

University of Connecticut: PhD Research Seminar *Fall 2017*

University of Arizona: Tax Research (Masters Level) *Spring 2016*

University of Arizona: Introduction to Taxation (Undergraduate/Law School) *Fall 2015*

University of Arizona Tax Research (Masters Level) *Spring 2015*

University of Arizona: Communication Skills for Accounting Profession *Spring 2014*

University of Arizona: Communication Skills for Accounting Profession *Fall 2013*

Deloitte National New Hire Training  *Fall 2012*

**Service**

***Department & University***

UConn Accounting Department Workshop Coordinator *2022-23, 2021-22*

UConn Accounting PhD Committee *2020-Current*

UConn Accelerated MSA Committee *2019-Current* UConn Family Weekend New Faculty Panel *October 2017*

UConn Deloitte FanTAXtic Competition Faculty Advisor *2022, 2020, 2019, 2018, 2017*

***Advising***

Dissertation Chair

Samantha Liew (co-chair)

Expected graduation *May 2026*

Dissertation Committees Member

Adrienne Depaul- Initial Placement University of Tennessee *May 2025*

 Graduation

Vernan Rivera - Initial Placement Bucknell University *August 2024*

 Graduation

Ilona Bastiaansen – Initial Placement Notre Dame *May 2023* Graduation

Second Summer Paper Advisor

 Samantha Liew *Summer 2023*

Adrienne DePaul *Summer 2022*

First Summer Paper Advisor

 Samantha Liew *Summer 2022*

UConn Honors Advisor *Spring 2018;*

*2024- 2025*

***Professional***

Editorial Board- *Journal of International Accounting Research 2024-Present*

ATA Board of Trustees (elect) *2025-26*

Ad hoc conference reviewer (AAA, FARS, ATA, HARC) *Various*

Ad hoc reviewer (*Accounting Horizons, Accounting and Business Various*

*Research, The Accounting Review, European Accounting Review, Contemporary Accounting Research, Journal of the American Taxation Association, National Tax Journal, Journal of Accounting and*

*Public Policy, Review of Accounting Studies;* *Journal of International Accounting, Auditing and Taxation; Journal of Accounting, Auditing, and Finance; Journal of International Accounting Research*)

ATA Research Resource and Methodology Committee *2023*; *2022*; *2019; 2018*

ATA Teaching Conference Panel *2023* ATA Early Career Committee *2021*

ATA Midyear Meeting Planning Committee *2019*

**Professional Experience**

**Deloitte Tax, LLP Hartford, CT**

Manager, International Tax Services *January 2008-July 2013*

 Senior Consultant, Working in Hyderabad, India *March 2012*

**Personal Honors and Awards**

* UConn School of Business, Best Paper Awards *2024*
* 2023 ATA Outstanding Manuscript Award *2023*
* Honorable Mention, UConn School of Business, Best Paper Awards *2022*
* Deloitte FanTAXtic Competition Regional Runner Up ($2,000) *2017*
* Arizona Accounting Department Doctoral Workshop Award *2017*
* U.S. representative at EAA Doctoral Colloquium (Valencia, Spain) *2017*
* AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow *2016*
* Deloitte Foundation Scholarship Fellowship ($25,000) *2016*
* Bentley University Masters Honors Distinction *2012*
* University of Connecticut *Summa Cum Laude 2007*
* University of Connecticut Honors Scholar *2007*

**Professional Organizations**

* American Accounting Association *Current*
* American Taxation Association *Current*
* National Tax Association *2017*
* AICPA *2012-2014*