

Curriculum Vitae

John Hasseldine, FCCA

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PERSONAL

Birthplace: Christchurch, New Zealand
Social Security ID: U.S. and U.K. numbers held
Citizenship: U.S., New Zealand, U.K.

EDUCATION

Ph.D in Accounting, Kelley School of Business, Indiana University – Bloomington, 1997.
Minor areas: Psychology and Quantitative Analysis. Ph.D Adviser: Prof. Jerry Salamon;
Dissertation Chair: Prof. Peggy A. Hite.
Title: *The Effect of Framing Persuasive Communications on Taxpayer Compliance.*

Master of Commerce in Accounting (Honors), University of Canterbury, 1987.

Bachelor of Commerce, University of Canterbury, New Zealand, 1985.

PROFESSIONAL CERTIFICATION

Admitted as a *Chartered Accountant* to the New Zealand Society of Accountants, April 1985.

Association of Chartered Certified Accountants (*Admitted as a Fellow* - December 1997).

EMPLOYMENT HISTORY

2014 - Professor of Accounting & Taxation, University of New Hampshire (tenured)
2013 - International Fellow, Tax Administration Research Centre, University of Exeter, U.K.
2013 - 2016 Expert, Fiscal Affairs Department, International Monetary Fund, Washington
2011 - 2014 Associate Professor of Accounting, University of New Hampshire
2010 - 2010 Professorial Visiting Fellow, University of New South Wales, Sydney
2007 - 2010 Chair, Accounting and Finance Department, University of Nottingham
2004 - 2011 Professor of Accounting and Taxation, University of Nottingham
Co-Director, University of Nottingham Tax Research Institute
2000 - 2003 Senior Lecturer in Accounting and Finance, University of Nottingham
1997 - 2000 Lecturer in Accounting and Finance, University of Nottingham
1996 - 1997 Visiting Assistant Professor of Accounting and Information Systems, Kelley School of Business, Indiana University, Bloomington
1993 - 1996 Associate Instructor, Department of Accounting, Kelley School of Business, Indiana University, Bloomington
1988 - 1995 Lecturer / Senior Lecturer in Accountancy, Finance and Information Systems, University of Canterbury, New Zealand
1985 - 1987 Investigating Accountant, New Zealand Inland Revenue Department
1980 - 1985 Senior Estates Officer, New Zealand Public Trust Office

ACADEMIC CAREER SUMMARY

I am a qualified accountant (FCCA; Chartered Accountant [New Zealand]) and following a brief period as an investigating accountant in the NZ civil service, joined academia. Quickly I learned the ability to manage large complex projects when I managed a project (commissioned by NZ Treasury) on measuring tax compliance costs. The report was published in 1992 and was hugely influential in terms of the cultural change adopted in New Zealand and elsewhere by governments and tax authorities in regard to tax policy and administration. The report has survived the "test of time" and has acted as a catalyst for further work by the New Zealand government.

For 30+ years, I have been passionate about tax compliance and following a doctorate in Accounting at the Kelley School of Business, Indiana University (in the area of behavioral taxation) (1993-1997) I re-located to the UK. I made links with HM Revenue & Customs and the National Audit Office and commenced work on large projects that involved a change to the status quo. As an example, I led a team under the Economic and Social Research Council's (ESRC) Future Governance Program that investigated compliance in western tax agencies and pioneered a novel approach in terms of using field experiments involving actual taxpayers who received different 'treatment' letters and the consequential effects on actual tax compliance. This 'leverage' project was sanctioned at the highest level within the (then) Inland Revenue.

After I established the Taxation Research Institute at Nottingham (the first of its kind in a UK Business School), I developed close links with OECD, IRS, Canada Revenue Agency and HMRC's Knowledge, Analysis and Intelligence section. I have researched the Tax Gap with consultancies for the NAO (2007) and IMF (2013) and an invited speaking engagement at the U.S. Library of Congress at a national U.S. conference organised by five professional associations - including the AICPA and the American Bar Association - see briefing in this link (my details are on page 2): www.abanet.org/tax/pubs/newsletter/07fal/tax_gap.pdf. More recently, I have researched 'Best Practice in Tax Administration', and the NAO published a second consultancy report of mine alongside its review of the HMRC's transformation program in 2008: www.nao.org.uk/pn/07-08/0708930.htm. My reputation as a leader in this field is further evidenced by my invitation as a keynote speaker at the 2008 international conference on tax administration in Sydney, where I spoke alongside the New Zealand and Australian Commissioners, an OECD speaker, the U.S. National Taxpayer Advocate and the Australian Inspector-General of Taxation: www.atax.unsw.edu.au/news/010408-tax-admin.htm. I have spoken at a global conference organized by the OECD, World Bank and IMF and I was a contributor to the Mirrlees Review of the UK taxation system conducted by the Institute of Fiscal Studies www.ifs.org.uk/mirrleesReview and published by Oxford University Press.

I am well respected within national and international tax circles. In 2007 I participated in the Capability Review of HMRC conducted by the UK Cabinet Office, and I have served on three HMRC committees. These were the *HMRC Consultative Committee on Powers, Deterrents and Safeguards* which I was invited to join by the (then) Paymaster General, Hon. Dawn Primarolo: www.hmrc.gov.uk/about/members.htm. The second is the *Panel of International Academic Expertise on Business Tax* which I was invited to join by Dave Hartnett, Permanent Secretary of Taxation, in June 2008. The third is the *Hidden Economy Advisory Group*, www.hmrc.gov.uk/consultations/hidden-economy-advisory-group.htm, which I was invited to join by Rt. Hon. Stephen Timms (Financial Secretary to Treasury) in December 2009. In 2013 I had a consulting assignment on countries' VAT gaps with the IMF and spoke at the launch of a new tax administration center at the University of Exeter Business School (U.K.).

FUNDED RESEARCH AND CONSULTANCY

National Association of State Boards of Accountancy, Research Grant to University of New Hampshire \$8,000; "The Influence of Professional Integrity and Client Advocacy on Reporting Decisions", July 2012.

ACCA, "The Management of Tax Knowledge", £19,000, 2006 - 2010 (with Kevin Holland).

Awarded ESRC Collaborative Governmental Studentship (with Paul Fenn) "The Efficiency of HMRC Service Delivery", 2008.

University of Nottingham, "An Experimental Study of Tax Evasion and Compliance", (with Saileshsingh Gunessee) Inter-Campus Research Fund, £19,365, 2009.

Co-Director of Tax Research Institute at University of Nottingham. The research emphasis was on behavioral research in tax; administration and regulation. Funded for £45,000.

Shell International BV, The Hague, 'Corporate Tax Compliance Costs under Possible EU Tax Harmonization Options', consulting/research project, (with Ann Hansford) 2003-2004.

National Audit Office Feasibility and Scoping Study, 'Report on Tax Administration and Research', £16,920, completed May 2003 (with Ann Hansford and Marika Toumi). Further involvement with NAO as a member of an advisory panel on a Value for Money project on Corporation Tax and co-author (with Kevin Holland) of a report on corporate tax compliance costs, £12,897 completed April 2005. Our work was cited by the National Audit Office in "Corporation Tax: companies managed by HMRC' Area Offices" HC678, January 13, 2006.

In 2007 I was on a further NAO advisory panel for "HMRC Management of large business Corporation Tax" HC614, July 25, 2007 and provided a report on "Measurement of the Tax Gap for Direct Taxes" was provided to the NAO (with Norman Gemmell).

Chartered Institute of Management Accountants, 'The Costs of Complying with Government Regulation', £17,000, (with Ann Hansford and Therese Woodward) 2005.

Project Leader of Economic and Social Research Council Project No. L216252006, 'The Role of Tax Agencies in Increasing Voluntary Tax Compliance', Nov. 1999 – 2003, £132,342 under the ESRC Future Governance Programme. Ms. Marika Toumi held a 3 year position as a research assistant for this project (2000-2003).

HM Customs & Excise, Behavioural research project on VAT, 2003; HMCE, work on VAT compliance costs and VAT fraud, 2001.

N.Z. Treasury, "Compliance Costs of Business and Employment Taxes", (with Cedric Sandford) £40,000, 1991 - 1992.

ESTEEM INDICATORS AND OTHER NETWORKING ACTIVITY

Editor, *Advances in Taxation*, published by Emerald. 2014 –

External Expert, International Monetary Fund, Fiscal Affairs Department, 2013-2016. My work revolved around estimating and using VAT gap indicators as a performance indicator and benchmark between IMF member countries.

International Fellow, Tax Administration Research Centre, University of Exeter, 2013 -
Invited speaker at Tax Administration Research Centre Inaugural Workshop, January 2013.

Invited speaker, Oxford University Centre for Business Taxation Summer Conference,
2011.

www.sbs.ox.ac.uk/centres/tax/conferences/Pages/SummerConference2011.aspx

Professorial Visiting Fellow, University of New South Wales, Sydney, Australia, 2010.

Appointed by Hon. Dawn Primarolo as Member, UK Government *Consultative
Committee on Modernising Powers, Deterrents and Safeguards*, 2005 - 2011.

Appointed by Dave Harnett, Permanent Secretary of Taxation as Member of *HMRC
Panel of International Academic Expertise on Business Tax*, 2008 - 2011.

Appointed by Financial Secretary to the Treasury as a member of HMRC's *Hidden
Economy Advisory Group*, 2009 - 2010.

Head of Department (2007 - 2010) of ≈25 staff and member of School Management
Group. My role entailed quality assurance, human resource management, financial
management and strategic leadership of the Accounting, Finance and Business Law
courses at the Nottingham campus and our two overseas campuses (China and
Malaysia).

Contributor to *Institute of Fiscal Studies* Mirrlees Review; 2010 and Council Member of
Institute of Fiscal Studies, 2003 - 2008.

Keynote speaker at the 8th ATAX conference on Tax Administration, Sydney, 2008.

Keynote speaker "Key determinants of compliance and non-compliance" at the
(U.S.) National Conference on the Tax Gap, Washington DC, June 2007.

Member Steering Group, *Taxation Research Network*, 1999 - .

Member Steering Group, *International Network of Tax Research*, 2005 - 2011.

Guest Lecturer to various audiences at HMRC and on HM Treasury's Tax Development
Program.

Frequent external examiner of PhD dissertations (UK, Europe, Malaysia and
Australasia).

I maintain very active links with universities, tax research centers, senior managers
in tax administration organizations and central government departments in
Australasia, U.S., Canada and Eastern and Western Europe.

PUBLICATIONS

Citations – Google Scholar – as of October 12, 2020

Citations:	1523 (All)		
Citations	1281 (Since 2015)		
h-index:	26 (All)	h-index:	18 (Since 2015)
i10-index:	41 (All)	i10-index:	26 (Since 2015)

Peer Reviewed Journal Articles (46) with ABDC rating in [] as applicable

"The Influence of Ethical Codes of Conduct on Professionalism in Tax Practice" (with Peggy Hite and Darius Fatemi). *Journal of Business Ethics*, Vol. 164, 2020, 133–149. **[A – Financial Times journal list]**

"An Investigation of Framing Effects on Preferences for the Income Tax System" (with Darius Fatemi). *Journal of Tax Administration* Vol. 5 (2), 2019, 73–89. **[B]**

"Tax Practitioner Judgements and Client Advocacy: The blurred boundary between capital gains vs. ordinary income" (with Darius Fatemi), *eJournal of Tax Research*, Vol. 16 (2), 2019, 303–316. **[A]**

"Sharing Corporate Tax Knowledge with External Advisors" (with Kevin Holland and Pernill van der Rijt). *Accounting & Business Research*, Vol. 49 (4), 2019, 454–473. **[A]**

"The Effect of Professional Standards on Confirmation Bias in Tax Decision Making" (with Peggy Hite and Darius Fatemi), *eJournal of Tax Research*, Vol. 16 (1), 2018, 87–112. **[A]**

"Understanding Tax Morale of SME's: A Qualitative Study" (with Recep Yucesogru), *eJournal of Tax Research*, Vol. 14 (3), 2016, 531–566. **[A]**

"Inherent Outcome-Favorable Biases and Mitigating Effects of Principles-based Standards: A study of accounting students' tax decisions" (with Peggy Hite and Darius Fatemi). *Advances in Taxation*, Vol. 22, 2015, 145–175. **[B]**

"Taxpayers' Behavioral Responses and Measures of Tax Compliance 'Gaps': A Critique and a New Measure", (with Norman Gemmill), *Fiscal Studies*, Vol. 35(3), 2014, 275–296. **[B]**

"Small Business and Tax Compliance Costs: A cross-country study of managerial benefits and tax concessions" (with Chris Evans, Ann Hansford, Phil Lignier, Sharon Smulders, Francois Vaillancourt). *eJournal of Tax Research*, Vol. 12(2), 2014, 453–482. **[A]**

"The Impact of Professional Standards on Accounting Judgments: The Role of Availability and Comparative Information" (with Peggy Hite and Darius Fatemi), *Research in Accounting Regulation*, 2014, 26–39. **[B]**

"A Perspective on SME Tax Compliance: The case of Turkey" (with Recep Yucesogru and Andrew Grainger, *Coventry Law Journal*, 2013, 61–77.

[Note: Extraordinarily, this article was published by the Editor without my knowledge, or my co-authors knowledge, following a conference paper presentation. It is listed here for the sake of completeness].

"Corporate Social Responsibility and Tax Avoidance: A comment and reflection" (with Gregory Morris), *Accounting Forum*, Vol. 37 (1), 2013, 1–14. **[B]**

This article was ranked by Elsevier as one of its 25 most popular articles downloaded from the ScienceDirect platform in 2013.

"The Tax Gap: A methodological review" (with Norman Gemmill) *Advances in Taxation*, Vol. 20, 2012, 203–231. **[B]**

"Companies and Taxes in the UK: Actors, Actions, Consequences" (with Kevin Holland and Pernill van der Rijt), *eJournal of Tax Research*, Vol. 10 (3), 2012, 532–551. **[A]**

"Tax Compliance Costs for Small and Medium Sized Enterprises: The case of the UK" (with Ann Hansford), *eJournal of Tax Research*, Vol. 10 (2), 2012, 288–303. **[A]**

"The Market for Corporate Tax Knowledge", (with Kevin Holland and Pernill van der Rijt), *Critical Perspectives on Accounting*, Vol. 22 (1), 2011, 39-52. **[A]**

"La Administracion de los Sistemas Tributarios", *Papeles de Economía Española [Spanish Economic Papers]*, Vol. 125/126, 2010, 339-348.

"Statistical Fraud Detection in a Commercial Lobster Fishery", (with Scott Graham and David Paton), *New Zealand Journal of Marine and Freshwater Research*, Vol. 43, 2009, 457–463.

"Explaining Corporate Social Disclosure by Multi-National Firms in Environmentally Sensitive Industries", (with Steve Toms), *Journal of Risk and Governance*, Vol. 1 (2), 157–173.

"Resisting Framing Effects: The importance of prior attitude on Estate Tax preferences" *Journal of the American Taxation Association* (with Peggy Hite and Darius Fatemi), Vol. 30 (1), 2008, 101–121. **[A]**

"VAT and GST: A comparative review of tax audits in Australia and in the U.K." (with Ann Hansford, Jacqui McManus and Mike Walpole) *British Tax Review*, 2007, No 1, 87–95. **[A*]**

"Persuasive Communications: Tax Compliance Enforcement Strategies for Sole Proprietors", (with Peggy Hite, Simon James, Marika Toumi), *Contemporary Accounting Research*, Vol. 24 (1), 2007, 171–194. **[A* – Financial Times journal list]**

The above article was highlighted in October 2010 in an online influential tax issue by the current and former tax associate editors at CAR as making the double hurdle of being well cited and of continuing influence.

It was also cited in the 2009 Accounting Horizons report by the American Accounting Association's Research Impact Task Force "The Impact of Academic Accounting Research on Professional Practice, Vol. 23(4), pp. 411–456.

"Framing Effects and Risk Perception: The effect of prior performance presentation format on investment fund choice" (with Steve Diacon) *Journal of Economic Psychology*, Vol. 28, 2007, 31–52. **[A]**

"The Determinants of Malaysian Land Taxpayers' Compliance Attitudes" (with Ron Hodges and Nor Aziah Abdul Manaf). *eJournal of Tax Research*, Vol. 3 (2), 2005, 146–161. **[A]**

"Quality versus Quantity: The Impact of Environmental Disclosures on the Reputations of UK Plc's", (with Steve Toms and Aly Salama), *British Accounting Review*, Vol. 37, 2005, 231–248. **[A]**

"The UK Climate Change Levy: Good intentions but potentially damaging to business" (with Ann Hansford and Therese Woodward), *Corporate Social Responsibility and Environmental Management*, Vol. 11, 2004, 196–210. **[C]**

"Factors Affecting the Costs of VAT Compliance for Small and Medium Sized Enterprises", (with Ann Hansford and Carole Howorth), *Environment and Planning C: Government and Policy*, Vol. 21, No. 4, 2003, 479–492. **[B]**

"Framing, Gender and Tax Compliance", (with Peggy Hite), *Journal of Economic Psychology*, Vol. 24, No. 4, 2003, 517–533. **[A]**

"The Effects of Attribute Framing and Political Party Affiliation on Taxpayer Preference", (with Peggy Hite), *eJournal of Tax Research*, Vol. 1, No. 1, 2003, 5–18. **[A]**

"The Political Economy of Compensating for the Regressivity of Value-Added Taxes in New Zealand, Singapore and Australia", (with Eng-Hin Poh and Jeff Pope). *New Zealand Journal of Taxation Law & Policy*, Vol. 9, No. 3, 267–286. **[A]**

"Tax Practitioner Credentials and the Incidence of IRS Audit Adjustments", (with Peggy Hite), *Accounting Horizons*, March 2003, Vol. 17 (1), 1–14. **[A]**

This lead article was cited in the 2009 Accounting Horizons report by the American Accounting Association's Research Impact Task Force "The Impact of Academic Accounting Research on Professional Practice, Vol. 23(4), pp. 411-456.

"Tax Auditing under Self-Assessment: Survey evidence from the UK", (with Ann Hansford) *New Zealand Journal of Taxation Law & Policy*, 2003, Vol. 9, 171–183. **[A]**

"The Compliance Burden of VAT: Survey evidence from the U.K.", (with Ann Hansford), *Australian Tax Forum*, Vol. 17, No. 4, 2002, 367–385. **[A]**

"Best Practice in Tax Administration", (with Ann Hansford), *Public Money & Management*, Vol. 22, No. 1, 2002, 5–6. **[A]**

"A Primer on Tax Education in the United States", (with Peggy Hite), *Accounting Education: An International Journal*, Vol. 10, No. 1, 2001, 3–13. **[B]**

[Reprinted in S. James, *Taxation: Critical Perspectives on the World Economy*, New York: Routledge, 2002, 352–364].

"Using Persuasive Communications to Increase Tax Compliance: What experimental research has (and has not) told us", *Australian Tax Forum*, Vol. 15, No. 3, 2000, 227–242. **[A]**

"More Tax Evasion Research Required in New Millennium", (with Zhuhong Li), *Crime, Law and Social Change*, Vol. 31, No. 2, 1999, 91–104. **[B]**

"Bridging the gap between Tax Evasion and Tax Compliance Cost Research: Can experimental methods play a role?", *Financial Theory and Practice*, Vol. 4-5, 1999, 477–495. [Note: Article was published in Croatian, journal title being: *Financijska Praksa*]. **[C]**

"Gender Differences in Tax Compliance", *Asian-Pacific Journal of Taxation*, Vol. 3 No. 2, Summer 1999, 73–89.

[Reprinted in S. James, *Taxation: Critical Perspectives on the World Economy*, New York: Routledge, 2002, 125–139].

"Economic Determinants of Tax Compliance Costs under a Value Added Tax System", *Advances in Taxation*, Vol. 10, 1998, 129–144. **[B]**

"Characteristics of Tax Evasion in New Zealand", (with Steve Kaplan and Lori Fuller), *Accounting and Finance*, Vol. 34, No. 2, 1994, 79–93. **[A]**

"The Teaching and Assessment of Tax and Auditing Papers: A survey of Australian and New Zealand courses", (with Ann Neale), *Accounting Forum*, Vol. 17, No. 1, 1993, 59–75. **[B]**

"The Effect of Different Sanction Communications on Hypothetical Taxpayer Compliance: Policy Implications from New Zealand", (with Steve Kaplan), *Public Finance/Finances Publiques*, Vol. 47, No. 1, 1992, 45–60.

"The New Zealand Tax Reform Programme 1984-1991: Towards Tax Harmonization with Australia?", *Accounting Forum*, 1992, Vol. 16, No. 1, 10–30. **[B]**

"Financial Ratio Reporting by the Print Media: A Note", (with Don McNickle and John Walsh), *Accounting Forum*, 1991, Vol. 15, No. 1, 61–78. **[B]**

"Blending Economic Deterrence and Fiscal Psychology Models in the Design of Responses to Tax Evasion: The New Zealand Experience", (with Jan Bebbington), *Journal of Economic Psychology*, 1991, Vol. 12, No. 2, 299–324. **[A]**

"Increasing Voluntary Compliance: The Case of Tax Amnesties", *Australian Tax Forum*, Vol. 6, No. 4, 1989, 509–523. **[A]**

Areas of Research Interest (further details available on request)

- Behavioral research on the role of tax accountants in society (with Darius Fatemi).
- Corporate tax avoidance and its link to Corporate Social Responsibility (with Gregory Morris). This work studies the linkages between these two areas.
- Knowledge Management in Taxation (with Kevin Holland, Pernill van der Rijt). After our paper in *Critical Perspectives on Accounting* we are exploring further papers using our survey datasets.
- Best Practice in Tax Administration. This work follows on from a keynote address at the 8th ATAX Tax Administration Conference, my contribution to the *Mirrlees Review* and my participation on several U.K. governmental committees. I am working with Kevin Holland (Cardiff), Lynne Oats (Exeter) and Emer Mulligan (Galway, Fulbright at Harvard) on tax transparency.
- Measuring the Tax Gap (with Norman Gemmell, Victoria University of Wellington). This relates to my work at the IMF on VAT gaps in January 2013.
- Tax Compliance Costs.

Books and Monographs (5)

Comparative Taxation: Why Tax Systems Differ (with Chris Evans, Andy Lymer, Robert Ricketts and Cedric Sandford). Fiscal Publications, September 2017, 339p. [See Glen Loutzenhiser's book review in *British Tax Review* 2018 (5), 628-629].

The Management of Tax Knowledge (with Kevin Holland, Pernill van der Rijt), London: ACCA, Research Report #112, March 2010, 55p.

The International Taxation System (jt eds with Andy Lymer), Norwell MA: Kluwer Academic Publishers (Published: August 2002), 319p.

Tax Compliance Costs: A Festschrift for Cedric Sandford (jt eds with Chris Evans and Jeff Pope), Sydney: Prospect (Published: November 2000), 417p.

The Compliance Costs of Business Taxes in New Zealand, (with Cedric Sandford), Institute of Policy Studies, Victoria University of Wellington, 1992, 159p.

Book Chapters (22)

"Unacceptable Tax Behaviour and Corporate Responsibility" (with Gregory Morris), Chapter in Y. Epifantseva and N. Hashimzade (Eds.) *The Routledge Companion to Tax Avoidance Research*, London: Routledge, 2017, pp. 430-457.

"Oversight Mechanisms and Administrative Responses to Tax Complexity in the United States", Chapter 17 in R. Krever and C. Evans (Eds.), *Tax Simplification*, Amsterdam: Kluwer Law International, 2015, pp. 275-291.

"The Management of Tax Knowledge" (with Kevin Holland and Pernill van der Rijt), in *Taxation: A Fieldwork Research Handbook*, (Ed.) L. Oats, London: Routledge, 2012, Chapter 17, pp. 145-151.

"The Administration of Tax Systems" in *The Elgar Guide to Tax Systems*, (Eds.) E. Albi and J. Martinez-Vazquez, Edward Elgar Publishing, 2011, pp. 360-375.

"Administration and Compliance: Commentary" in *Dimensions of Tax Design: The Mirrlees Review*, (Eds.) Sir James Mirrlees *et al.*, Oxford University Press, 2010, pp. 1163-1171.

"The Search for Best Practice in Tax Administration" in *Tax Administration: Safe Harbours and New Horizons*, (Eds.) C. Evans and M. Walpole, Birmingham: Fiscal Publications, 2009, Chapter 2.

"Tax Rate Preferences: Understanding the Effects of Perceived and Actual Current Tax Assessments", (with Peggy Hite and Darius Fatemi) in *The IRS Research Bulletin: Recent Research on Tax Administration and Compliance*, 2007, pp. 23-50.

"Carrots, Sticks, Sole Proprietors and Tax Accountants", (with Peggy Hite, Simon James, Marika Toumi) in *The IRS Research Bulletin: Recent Research on Tax Administration and Compliance*, 2005, pp. 191-210.

"Behavioural Studies of Tax Practice" in Chapter 8 in *Taxation: An Interdisciplinary Approach to Research*. (Eds.) M. Lamb, A. Lymer, J. Freedman and S. James, Oxford: Oxford University Press, 2005, pp. 139-151.

[Previously published in *Interdisciplinary Research in Taxation: Research approaches and bibliographic survey*. (Eds.) M. Lamb and A. Lymer, London: Centre for Business Performance ICAEW, 1999, pp. 97-111].

"Journals with a Tax Research Focus" (with A. Lymer) in *Taxation: An Interdisciplinary Approach to Research*. (Eds.) M. Lamb, A. Lymer, J. Freedman and S. James, Oxford: Oxford University Press, 2005, pp. 291-299.

[Previously published in *Interdisciplinary Research in Taxation: Research approaches and bibliographic survey*. (Eds.) M. Lamb and A. Lymer, London: Centre for Business Performance ICAEW, 1999, pp. 189-196].

"Academic Tax Research Organizations" in *Taxation: An Interdisciplinary Approach to Research*. (Eds.) M. Lamb, A. Lymer, J. Freedman and S. James, Oxford: Oxford University Press, 2005, pp. 301-304.

[Previously published in *Interdisciplinary Research in Taxation: Research approaches and bibliographic survey*. (Eds.) M. Lamb and A. Lymer, London: Centre for Business Performance ICAEW, 1999, pp. 197-200].

"The Role of Tax Agencies in Influencing Taxpayer Compliance", (with S. James, P. Hite, M. Toumi) in *Current Issues and Future Developments in Tax Administration*, (Eds.) M. Walpole and R. Fisher, ATAX: University of New South Wales, 2003.

"Best Practice in Tax Administration: A Study of the interaction between VAT Advisors and Customs Officers" (with A. Hansford) in *Contemporary Issues in Taxation Research* (Eds.) A. Lymer and D. Salter, Ashgate, 2003, pp. 201-207.

"Tax Practitioners and Tax Compliance", (with P. Hite, A. Al-Khoury, S. James, S. Toms and M. Toumi) in *Contemporary Issues in Taxation Research* (Eds.) A. Lymer and D. Salter, Aldershot: Ashgate, 2003, pp. 17-43.

"Introduction to Taxation in an International Context" in *The International Tax System* (Eds.) J. Hasseldine and A. Lymer), Norwell MA: Kluwer, 2002, pp. 1-17.

"Linkages between Compliance Costs and Taxpayer Compliance Research", in *Tax Compliance Costs: A Festschrift for Cedric Sandford* (Eds.) J. Hasseldine, C. Evans and J. Pope, Sydney: Prospect 2001, pp. 3-14.

[Previously published in: *Bulletin for International Fiscal Documentation*, Vol. 54, No. 6, June 2000, pp. 299-303].

"State of the Art and Future Directions" (with C. Evans and J. Pope) in *Tax Compliance Costs: A Festschrift for Cedric Sandford* (Eds.) J. Hasseldine, C. Evans and J. Pope, Sydney: Prospect 2001, pp. 409-417.

"An Analysis of the 'Expectations Gap Between UK VAT advisors and Tax Officers" (with Ann Hansford) in *Tax Administration in the 21st Century* (Eds.) M. Walpole and C. Evans, Sydney: Prospect, 2001, pp. 245-254.

"The Use of Tax Amnesties in Tax Reform" Chapter 7 in *More Key Issues in Tax Reform* (Ed.) C. Sandford, Bath, U.K.: Fiscal Publications, 1995, pp. 105-118.

"Compliance Costs of Business Taxes in New Zealand", Chapter 6 in *Tax Compliance Costs: Measurement and Policy* (Ed.) C. Sandford, Bath, U.K.: Fiscal Publications, 1995, pp. 126-141.

Contributor of the New Zealand chapter for *The Taxation of Private Investment Income*, Volume 3 in the Guide to OECD Taxation, International Bureau of Fiscal Documentation, Amsterdam, 1991.

Contributor of the New Zealand chapter for *The Taxation of Patent Royalties, Dividends and Interest*, Volume 1 in the Guide to OECD Taxation, IBFD, Amsterdam, 1990.

Professional Journal Articles (22)

"Key Determinants of Compliance and Noncompliance", (with Peggy Hite) *Tax Notes*, Vol. 117(4), October 22, 2007, pp. 379-388. [C]

[Article reprinted in *Tax Notes International*, Vol. 48(8) pp. 771-781, November 19, 2007]. **[C]**

"GST and VAT audits in Australia and the UK: Tax Advisers Perceptions and Issues" (with J. McManus, M. Walpole and A. Hansford) *GST Journal* 7(4), 2007, pp. 37-41. **[C]**

"Developing a Tax Compliance Strategy for Revenue Services", (with S. James, P. Hite and M. Toumi), *Bulletin for International Fiscal Documentation*, Vol. 55, No. 4, 2001, pp. 158-164. **[B]**

"Prospect Theory and Tax Reporting Decisions: Implications for Tax Administrators", *Bulletin for International Fiscal Documentation*, Vol. 52, No. 11, November 1998, pp. 501-505. **[B]**

"Tax Amnesties: An International Review", *Bulletin for International Fiscal Documentation*, Vol. 52, No. 7, July 1998, pp. 303-310. **[B]**

"How do Revenue audits affect taxpayer compliance?", *Bulletin for International Fiscal Documentation*, Vol. 47 No. 7/8, July/August 1993, pp. 424-435. **[B]**

"New Zealand: Controlled Foreign Company Legislation", (with Jan Bebbington), *Bulletin for International Fiscal Documentation*, Vol. 45, No. 3, March 1991, pp. 112-117. **[B]**

"New Zealand: Foreign Investment Policies", (with Paul Tindill), *Bulletin for International Fiscal Documentation*, Amsterdam, Vol. 44, No. 5, May 1990, pp. 241-242. **[B]**

"New Zealand: An Analysis of the Resident Withholding Tax Regime", (with Mark Fleming), *Asian Pacific Tax and Investment Research Centre Bulletin*, Vol. 7, No. 12, December 1989, pp. 547-555.

"New Zealand's 1989 Budget: Calm amidst an upheaval", *Bulletin for International Fiscal Documentation*, Amsterdam, Vol. 43, No. 10, October 1989, pp. 467-469. **[B]**

"Taxation: The Costs of Compliance", *Chartered Accountants Journal*, Vol. 68, No. 8, September 1989, pp. 60-62.

"The Concept of Residence Re-examined", *New Zealand Current Taxation*, Vol. 33, No. 7, July 1989, pp. 153-160.

"Dividend Imputation: The New Zealand Model", *Bulletin for International Fiscal Documentation*, Vol. 43, No. 5, May 1989, pp. 203-213. **[B]**

"An Analysis of New Zealand's new residence requirements", *Bulletin for International Fiscal Documentation*, Vol. 43, No. 4, April 1989, pp. 153-156. **[B]**

"Dividend Reinvestment Schemes in New Zealand", *Asian Pacific Tax and Investment Research Centre Bulletin*, Vol. 6, No. 11, November 1988, pp. 515-525.

"Wealth Tax: An Alternative to Taxing Capital Gains", *New Zealand Current Taxation*, Vol. 32, No. 5, May 1988, pp. 171-176.

"Aspects of the Fair Trading Act: 1986", *Public Sector*, Vol. 10 (2), 1987, 7-9 and Vol. 10 (3), 1987, 13-15.

"The Pitfalls and Paradoxes of Company Share Lock-up Schemes" (with Roy Hasseldine) *National Business Review*, Vol. 18 (13), 1987, 24–25.

"Discount Instruments", *Management*, Vol. 32 (10), 1986, 82–83.

"Do-it-for-you Investment Companies: The pros and cons of handing over your investment portfolio to the experts", *Management*, Vol. 32 (6), 1985, 89–91.

"Offshore Opportunities", *Management*, Vol. 32 (4), 1985, 103.

"Share Margin Trading", *Management*, Vol. 31 (12), 1985, 67–69.

Conference Papers and Presentations (39)

"Tax Practitioner Judgements and Client Advocacy: The Blurred Boundary between Capital Gains vs. Ordinary Income" (with Darius Fatemi), Comparative Capital Gains and Tax Law & Policy Conference, Monash University, Prato Campus, 2017.

"The Digitization of Tax: Where to Next?" **Keynote presentation** at 26th Annual Conference of the Taxation Research Network, Bournemouth University, 2017.

"Professionalism in Tax Practice: A Construal Mindset Approach" (with Darius Fatemi and Peggy Hite), 26th Annual Conference of the Taxation Research Network, Bournemouth University, 2017.

Panelist of American Taxation Association Midyear meeting session "Tax Academia across the Pond: Teaching and Research". Orlando, February 2016.

Invited moderator of International Conference on Taxpayer Rights Panel of National Taxpayer Advocates of U.S., Mexico, and Australia. Washington DC, November 2015.

"A Primer on Oversight Mechanisms and Administrative Responses to Tax Complexity in the U.S.", **Invited presentation** made to the Tax System Complexity Symposium, Prato, Italy, 29-30 September 2014.

"The Effect of Professional Standards on Confirmation Bias in Tax Decision Making", Presented at Taxation Research Network Conference, Roehampton University, London, September, 2014.

"Tax Morale and Tax Compliance in Turkish SMEs", **Invited presentation** made to the International Conference on SMEs, Istanbul, September 2013.

"The Influence of Professional Integrity and Client Advocacy on Reporting Decisions" **Invited presentations** made to the Western and Eastern Regional Meetings of the National Association of State Boards of Accountancy, New Orleans & Chicago, June 2013.

"Behavioral Responses to Taxes and Measures of the Tax Gap", Inland Revenue Department, Wellington, New Zealand, February 2013.

"Issues in Measuring and Using Direct Tax Gap Estimates", **Invited presentation** at Inaugural TARC Workshop, University of Exeter, U.K. and Gap Analysis Program, Fiscal Affairs Department, International Monetary Fund, Washington DC, January 2013.

Moderator and Organizer of Session on Tax Compliance Costs at National Tax Association Annual Conference, Providence RI, November 2012. Also paper presentation "A Comparative Analysis of Tax Compliance Costs and the Role of Special

Concessions and Regimes for Small Businesses in Australia, Canada, South Africa and the UK”.

“The Influence of Professional Integrity and Client Advocacy on Financial Reporting Decisions” 17th Annual AAA Ethics Symposium, Washington DC, August 2012.

“Tax Compliance Costs for SMEs: The case of the UK” (with Ann Hansford). 10th ATAX Tax Administration Conference, Australian School of Business, University of New South Wales, Sydney, April 2012.

“Corporate Social Responsibility and Tax Avoidance”, Summer Conference, **Invited Presentation** at Oxford University Centre for Business Taxation, July 11, 2011.
http://www.sbs.ox.ac.uk/centres/tax/conferences/Documents/Conf2011/OUCBT_Hasseldine%20GDM%20version.pdf

“An Analysis of Tax Non-compliance Behaviour of SME’s in Malaysia”, 9th ATAX Tax Administration Conference, University of New South Wales, Sydney, April 2010.

“The Administration of Tax Systems”, Tax Systems: Whence and Whither, International Tax Conference, Malaga, September 2009, **Invited paper**. Also issued as **Working Paper** 10-21 by the International Studies Program, Andrew Young School of Policy Studies, Georgia State University <http://aysps.gsu.edu/isp/files/ispwp1021.pdf>.

Keynote address: “The Search for Best Practice in Tax Administration”, 8th ATAX Tax Administration Conference, University of New South Wales, Sydney, April 2008.

“Statistical Fraud Detection in the Lobster Fishery: An application of a Benford’s Law methodology”, (with Scott Graham and David Paton), 8th International Conference on Lobster Biology and Management, Charlottetown, PEI, Canada, September 2007.

“The Management of Tax Knowledge: An Empirical Study – Interim Findings” (with Pernill van der Rijt and Kevin Holland), Taxation Research Network Annual Conference, University of Sheffield, September 2007.

“Key Determinants of Compliance and Non-compliance”, (with Peggy Hite), Proceedings of the National Conference on the Tax Gap, Library of Congress, Washington, June 2007.

“Alternative Methods of Taxing Individuals: Administrative Issues”, (with Norman Gemmill and Peggy Hite), Presentation and **Working Paper** 06-33, International Studies Program, Andrew Young School of Policy Studies, Georgia State University, June 2006 <http://aysps.gsu.edu/isp/files/ispwp0633.pdf>.

“Carrots, Sticks, Sole Proprietors and Tax Accountants”, (with Peggy Hite, Simon James and Marika Toumi) IRS Research Conference, Washington DC, June 2005.

“Measuring and Reducing Administration Costs and Tax Compliance Costs”, **Invited presentation** at inaugural conference of International Tax Dialogue (staff of OECD, World Bank and IMF) in Rome, March 2005.

“State Government Tax Collection Performance in Malaysia” (with Ron Hodges and Nor Aziah Abd Manaf) ATAX Conference, Sydney 2004.

“Tax Compliance Policy: An international comparison and new evidence on normative appeals and auditing” ESRC Future Governance Workshop, Institute for Advanced Studies, Vienna, December 2003.

“The Role of Tax Practitioners, **Invited presentation** to HMRC, London, 2003. See

professional review by Simon Sweetman on seminar in *Tax Adviser*, November 2003, pp. 14-15.

"Tax Compliance: Research and Practice", **Invited presentation** to Inland Revenue Technical Conference, Lawress Hall, June 2003.

"An initial investigation into the psychological costs to small businesses of VAT compliance" (with Ann Hansford), Paper presented at the International Association for Research in Economic Psychology Conference, University of Bath, September 2001.

"Current Developments in UK Tax Compliance Research", **Invited presentation** to Deloitte & Touche Informal Economy Research Conference, London, September 2001.

"Taxpayer Attitudes and Behaviour", **Invited presentation** to Seminar on Tax Attitudes, Inland Revenue, London, June 2001.

"Attitudes to Tax Audits: A Comparative Study of UK Tax Officers and Tax Advisers" (with Ann Hansford) British Accounting Association Conference, Nottingham, April 2001.

"Current Developments in UK Tax Compliance Research", **Invited paper** for the Centre for Tax System Integrity, 1st International Conference, Canberra, December 2000.

"Linkages between Compliance Costs and Taxpayer Compliance Research", Paper presented at the International Compliance Cost Symposium, Sydney, April 2000. Also a **Session Chair, Discussant, and Member of Steering Committee** of this Symposium sponsored by international tax agencies and professional tax organizations.

"An Analysis of the "Expectations Gap" between UK VAT Advisers and Tax Officers" with Ann Hansford. Paper presented at the 4th Tax Administration Conference at University of New South Wales, Sydney, April 2000.

"Bridging the gap between Tax Evasion and Tax Compliance Cost Research: Can experimental methods play a role?", **Invited paper** presented at an International Conference organised by the Institute of Public Finance, Zagreb, Croatia, June 1999.

"The Effect of Framing Persuasive Communications on Taxpayer Compliance", Presented at the British Accounting Association Conference, Manchester, April 1998.

"Compliance Cost Research in New Zealand", **Invited paper** presented at Tax Compliance Costs: Measurement and Policy, St John's College, Oxford University, September 1994.

"Correlates of Tax Evasion: Evidence from New Zealand", (with Steve Kaplan) Paper presented at the Accounting and Finance Association of Australia and New Zealand Conference, Perth, July 1990.

EDITORIAL BOARD MEMBERSHIP AND SERVICE

Appointed as **Editor** of *Advances in Taxation*, 2014–2019 by Emerald Press. **[B]**
Appointed as **Associate Editor** of *Advances in Accounting Behavioral Research*, 2015. **[B]**

- *Intelligent Systems in Accounting, Finance and Management*, 2004–2018

- *New Zealand Journal of Taxation Law and Policy*, 2001 – [A]
- *eJournal of Tax Research*, 2013 – [A]
- UK correspondent to the *Bulletin for International Taxation*, published by the IBFD (a tax research institution), Amsterdam, 2000 - . [B]
- *Journal of Tax Administration*, 2014 – [B]

Ad-hoc reviewer for:

Accounting and Business Research
Accounting Forum
Accounting and Finance
Australian Tax Forum
Behavioral Research in Accounting
British Accounting Review
British Journal of Management
British Tax Review
Criminology and Public Policy
Economic and Social Research Council (ESRC)
Economica
Fiscal Studies
International Small Business Journal
Journal of Business Ethics
Journal of Business Economics
Journal of Economic Psychology
Law & Policy
National Tax Journal
Pacific Accounting
Review Public Finance
Review

New Zealand correspondent to the *Bulletin for International Fiscal Documentation*, 1989-1999.

TEACHING INTERESTS

Levels taught include Undergraduate, MBA, MA/MS, PhD to accounting students and joint entrepreneurship students. [*Note: Teaching evaluations can be provided on request*].

- Management Accounting
- Taxation
- International Accounting
- Audit, Governance and Scandals
- Introductory Finance and Accounting

Executive Education: Accounting and Finance for the Non-financial Manager, Paul College, Summer 2014; U.K. Treasury Tax Development Program.

UNIVERSITY WORKSHOPS

Research workshops have been presented at the following universities: Aberysthwyth (UK), Bath (UK), Canterbury (NZ), Cranfield (UK) Exeter (UK), Indiana (USA), Lancaster (UK), Lincoln (NZ), Massachusetts-Boston (USA), Massachusetts-Lowell (USA); New Hampshire (USA), New South Wales (Australia), Nottingham (UK), Otago (NZ), Oxford (UK), Southampton (UK), Strathclyde (UK), Victoria (NZ), and Waikato

(NZ).

PROFESSIONAL MEMBERSHIPS

American Accounting Association
American Taxation Association
Association of Chartered Certified Accountants

AWARDS AND GRANTS RECEIVED

"Outstanding Research Award". This was awarded by the Paul College of Business and Economics and honored at the Paul College Awards Ceremony, May 2014.

Scholar, University of New Hampshire Research and Engagement Academy, Class of 2014.

Selected to attend Big-10 Accounting Doctoral Consortium, Indiana University, 1996.

Course development grant (\$4,000) to develop a new course in International Accounting at Indiana University at Bloomington, 1995.

Selected to attend Big-10 Accounting Doctoral Consortium, University of Chicago, 1995 and University of Minnesota, 1994.

Fee scholarship received from Indiana University Graduate School, 1993-1996. Supplementary scholarship received from the Indiana University, 1993-1996.

New Zealand recipient of a Coopers and Lybrand Travel Grant awarded by the Organisers of the 1990 AAANZ Conference in Perth in respect of "Correlates of Tax Evasion: Evidence from New Zealand", *Proceedings of the AAANZ 1990 Conference*.

UNIVERSITY SERVICE

Chair, Faculty Senate Library Committee, University of New Hampshire, 2019–

Program Director, MS Accounting Program, University of New Hampshire, 2016–2020.

Member, Paul College Promotion and Tenure Committee, 2014–2016.

Member, UNH Faculty Senate and Senate Finance Committee, 2014.

Chair, Paul College, Undergraduate Research Conference Committee, 2013–2015.

Undergraduate Curriculum and Assessment Committee, Paul College, University of New Hampshire, 2013–2014.

MBA Admissions Committee, Paul College, University of New Hampshire, 2013–2014.

Accounting Option Co-ordinator, Paul College, University of New Hampshire, 2013 - .

Head, Accounting and Finance Department, University of Nottingham, 2007-2010.

Research Director, Accounting and Finance Department, Nottingham University Business School, 2004 - 2007.

Co-organizer and chair of the 11th ICAEW-sponsored *Taxation Research Network* Conference held at the University of Nottingham, September 2001.

Co-organizer, International Compliance Cost Symposium, University of New South Wales, April 2000.

Deputy Director (Undergraduate Programs), Nottingham University Business School, September 2000 - 2003.

Member Teaching and Learning Committee, NUBS, Summer 1999 - 2010.

Examination Officer, Nottingham University Business School, Summer 1999 -

2004. Treasurer, Local Association, University of Nottingham AUT, 1999 - 2003.

University of Canterbury Proctor [responsible for investigation into breaches of discipline by students] 1991 - 1993. This involved the administration of the university's discipline regulations and naturally some student counseling as well.

Editor of the Working Paper series within the Department of Accountancy, University of Canterbury, 1989 - 1993.

Inaugural Chair of the Research Committee within the Department of Accountancy, University of Canterbury, 1992 - 1993.

Treasurer of the University of Canterbury branch of the Association of University Staff (NZ) 1990 - 1993.

Co-organiser and chair of the 5th Australasian Tax Teachers' Conference held at the University of Canterbury, January 1993.

DOCTORAL STUDENT SUPERVISION

Student name, Dissertation title (Year graduated, Placement organization)

Abeer Al-Khoury, Tax practitioners and tax compliance: UK evidence (2003, Yarmouk University, Jordan).

Aly Salama, The relationship between corporate environmental disclosure, environmental reputation and firm financial performance: UK evidence (2003, Durham University)

Nor Aziah Abdul Manaf, Land tax administration and compliance attitudes in Malaysia (2004, Universiti Utara Malaysia).

Hiba Massoud, A quantitative cross-sectional study of multinational petroleum companies international social accounting disclosure: Evidence from the annual financial reports and accounts (2006, Damascus University, Syria)

Pantelis Marinakis, An investigation of earnings management and earnings manipulation in the U.K. (2011, Merrill Lynch, London)

Scott Graham, Predicting non-compliance in the Atlantic Canada lobster fishery (2012, Canada Revenue Agency, Canada)

Zainal Abidin Md. Yassin, An analysis of tax non-compliance behaviour of small and medium-sized corporations in Malaysia (2012, Inland Revenue Board, Malaysia)

Gregory Morris, Tax related behaviour and corporate responsibility (2013, University of Exeter, U.K.)