

Eric J. Allen

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EDUCATION

- Ph.D. in Business Administration, University of California at Berkeley, 2012
- M.S. in Business Administration, University of California at Berkeley, 2009
- B.S. in Economics and Business Administration, University of Redlands, 2001

EMPLOYMENT

- 2012-Present, University of Southern California, Assistant Professor of Accounting
- 2005-2007 Meschures, Campeas, Thompson, Snyder, Pocras, & Levin, LLP, Beverly Hills, CA, Tax Accountant & Business Manager
- Vavrinek, Trine, Day, & Co., LLP, Rancho Cucamonga, CA, Senior Auditor, 2002-2005

RESEARCH INTERESTS

The effect of statutory requirements on firm income tax disclosures; efficiency of firms' tax planning decisions; financial statement analysis; marathons

RESEARCH PAPERS

Publications

“Innovation at Startup Firms,” with Susan Morse, *Tax Law Review*, October 2016

“Reference Dependent Preferences: Evidence from Marathon Runners” with Patricia Dechow, Devin Pope, and George Wu, *Management Science*, April 2016

“Accrual Reversals, Earnings, and Stock Returns” – with Chad Larson and Richard Sloan, *Journal of Accounting and Economics*, June 2013

“Firm Incorporation Outside the U.S.: No Exodus Yet” – with Susan Morse, *National tax Journal*, June 2013

Working Papers

On the Tax Efficiency of Startup Firms – with Jeffrey Allen, Sharat Raghavan and David Solomon (Earlier version presented at the 2012 UNC tax symposium, current Version Presented at the 2018 European Finance Association Annual Meeting, 2018 Southern California Accounting Research Forum and 2018 National Tax Association Annual Meeting)

“Does Parenting Matter? U.S. Parents, Non-U.S. Parents, and Global Firm Taxes” with Susan Morse (Presented at the 2015 UNC tax Symposium and NTA Annual meeting, and 2018 Hawaii Accounting Research Conference)

“The information content of the deferred tax valuation allowance: Evidence from venture capital backed IPO firms” (Presented at the 2019 Hawaii Accounting Research Conference)

The ‘rationality’ of the long distance runner: Prospect theory and the marathon – with Patricia Dechow

“How do Firms Adjust to Energy Shocks? Evidence from Power Outages” with Jeffery Allen, Sharat Raghavan and James Zuberi

“The Effect of Management Discretion on the Efficiency of Profit Sharing Contracts: Evidence From the Motion Picture Industry”

TEACHING EXPERIENCE

Assistant Professor – Introduction to Financial Accounting – 2012-Present

Graduate Student Instructor – Federal Income Tax Accounting – 2008-2012

INVITED PRESENTATIONS

2019: Hawaii Accounting Research Conference, University of California at Riverside (Scheduled), Rutgers University (Scheduled), AAA Western Region meeting (Discussant, Scheduled)

2018: Hawaii Accounting Research Conference, New York University, Southern California Accounting Research Forum, AAA Western Region Meeting (Discussant), National Tax Association Annual Meeting, Harvard University.

2017: U.C. Davis Accounting Research Conference, USC/UCLA/UCI Accounting Research Symposium, Loyola Law Tax Policy Colloquium (Discussant), AAA Western Region Meeting (Discussant),

2016: AAA Annual meeting, AAA Western Region Meeting (Discussant), NTA annual meeting

2015: University of Oregon, UNC Tax Symposium, NYU/UCLA Tax Symposium, USC/UCLA/UCI Accounting Research Symposium, AAA Western Region Meeting (discussant)

2014: UC Berkeley Psychology and Economics Research Seminar

2013: HKUST Accounting Research Forum - Discussant

2012: UNC Tax Symposium, London Business School, Southern Methodist University, Rice University, University of Arizona, University of Southern California, Cal State University Fullerton, North Carolina Tax Symposium

2011: National Tax Association Annual Meeting, American Tax Policy Institute conference on International Taxation and Competitiveness, American Accounting Association annual meeting, Critical Tax Conference, Santa Clara University, Traynor Summer Workshop, University of California Hastings, American Tax Association mid-year meeting – JLTR section

PROFESSIONAL AFFILIATIONS

- Licensed CPA in the state of California (inactive)
- American Accounting Association (member)
- American Economic Association (member)
- Ad-Hoc Referee for the *Review of Accounting Studies*, *Journal of Financial Economics*, *The Accounting Review*, *Journal of Economic Behavior and Organizations*, *Management Science*, *Organizational Behavior and Human Decision Making*.