

Paul M. Demeré

Assistant Professor



Knowledge Group: Accounting

Research Domains: Financial Accounting & Analysis

Teaching Domains:

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Biography

Dr. Paul M. Demeré is an Assistant Professor of Accounting at Bocconi University, where he joined the Department of Accounting in September 2024. He earned his Ph.D. in Accountancy from the University of Illinois at Urbana-Champaign in 2017, after completing both his B.S. and Master's in Accounting & Information Systems at Virginia Polytechnic Institute. He is also a Certified Public Accountant, holding active licenses in North Carolina and Virginia.

His research focuses on corporate taxation, the information content of tax disclosures, the effects of tax policies on market participants, and auditor expertise. His work has been published in leading journals such as *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Journal of Accounting and Public Policy*, and *Journal of Accounting, Auditing & Finance*. For his research, he has received several awards, including the Best Paper Award at the 2022 Review of Accounting Studies Conference.

Alongside his research, Dr. Demeré has extensive teaching experience in taxation, financial accounting, and decision-making in accounting. Prior to joining Bocconi, he taught for seven years at the University of Georgia's J.M. Tull School of Accounting, where he consistently received excellent evaluations from students and recognition for his teaching excellence. He has also taught at the University of Illinois, where he was repeatedly named to the university's list of "Teachers Ranked as Excellent by Their Students."

Before pursuing an academic career, he worked at PricewaterhouseCoopers LLP in the United States, specializing in Mergers & Acquisitions Tax and Private Company Services.

He is actively involved in the academic community as an ad hoc reviewer for numerous international journals in accounting and taxation, and he regularly presents his work at leading conferences in Europe, the United States, and Asia. He is a member of the American Accounting Association, the American Institute of Certified Public Accountants, and several honorary academic societies.

Articles in Scholarly Journals

Using narrative disclosures to predict tax outcomes

BOGACHEK, O., A. DE VITO, P. M. DEMERÉ, F. GROSSETTI, "Using narrative disclosures to predict tax outcomes", Review of Accounting Studies, 2025

Smoothing GAAP ETRs through Tax Accruals and the Quality of Financial Reporting

DEMERÉ, P. M., L. Y. LI, P. LISOWSKY, R. W. SNYDER, "Smoothing GAAP ETRs through Tax Accruals and the Quality of Financial Reporting", The Journal of the American Taxation Association, 2024, pp. 1-33

Can a Viral Blunder Damage Auditor Brand Name Reputation? Evidence From Envelopegate

BARNES, B. G., M. CUSSATT, P. M. DEMERÉ, N. L. HARP, "Can a Viral Blunder Damage Auditor Brand Name Reputation? Evidence From Envelopegate", Journal of Accounting Auditing & Finance, 2024

Do U.S. multinationals use income shifting to facilitate and hide corruption?

DEMERÉ, P. M., J. GRAMLICH, Y. NAM, "Do U.S. multinationals use income shifting to facilitate and hide corruption?", Journal of Accounting and Public Policy, 2024, vol. 46, pp. 107213

Is tax return information useful to equity investors?

DEMERÉ, P. M., "Is tax return information useful to equity investors?", Review of Accounting Studies, 2023, vol. 28, no. 3, pp. 1413-1465

The Usefulness of Corporate Income Tax Accounting: Evidence from Pension Returns

CUSSATT, M., P. M. DEMERÉ, "The Usefulness of Corporate Income Tax Accounting: Evidence from Pension Returns", The Accounting Review, 2023, vol. 98, no. 1, pp. 163-190

The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance

DEMERÉ, P. M., M. P. DONOHOE, P. LISOWSKY, "The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance", Contemporary Accounting Research, 2020, vol. 37, no. 3, pp. 1562-1597