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Knowledge Group: Accounting

Research Domains: Financial Accounting & Analysis

Teaching Domains:

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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