

Anne C. Ehinger

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ACADEMIC EXPERIENCE

Florida State University, Assistant Professor in Accounting	2018 - present
Indiana University Purdue University Indianapolis, Assistant Professor of Accounting	2017 - 2018

EDUCATION

University of Georgia, Terry College of Business, J.M. Tull School of Accounting
Ph.D., Accounting, December 2017

Indiana University, Kelley School of Business

Master of Business Administration in Accounting, May 2005

Bachelor of Science, Accounting and Finance, May 2004

RESEARCH INTERESTS

Financial Reporting and Informativeness of Tax Disclosures, Corporate Tax Planning

TEACHING INTERESTS

Introductory Taxation, Corporate and Partnership Taxation, Financial Accounting, Managerial Accounting

RESEARCH

Publications

“Tax-related mandatory risk factor disclosures, future profitability, and stock returns” with John Campbell, Mark Cecchini, Anna Cianci, and Edward Werner. 2019. *Review of Accounting Studies* 24(1): 264-308.

“Enterprise risk management and corporate tax planning” with Evan M. Eastman and Jianren Xu. 2024. *Journal of Risk and Insurance* 91(3): 529-566.

“IRS enforcement and voluntary tax disclosure” with Joshua A. Lee, Bridget Stomberg, and Erin Towery. 2025. *The Journal of the American Taxation Association* 47(1): 85-119.

Working Papers

“Regulatory capital and deferred tax assets” with Evan M. Eastman and Cathryn Meegan, 2025 – *conditionally accepted at Contemporary Accounting Research*

“The effects of disconnecting group and parent accounts on earnings persistence and cash flow predictability” with Fabio Moraes da Costa, Wolfgang Schultze and Samuel L. Tiras, 2025 – *revise and resubmit at Contemporary Accounting Research*

“The usefulness of increased disclosures for complex estimates: Evidence from the claim loss reserve” with Evan M. Eastman and Andrea Tillet, 2025.

“Managerial discretion and ownership structure: An examination of earnings management in the insurer loss reserve surrounding the 2017 Tax Cuts and Jobs Act” with James M. Carson and Evan M. Eastman, 2025.

“SEC comment letter review and analyst ETR forecast accuracy” (dissertation), 2020

Work in Progress

“Real effects of accounting regulation: Evidence from life insurers’ product and investment portfolios” with Evan M. Eastman, Kyeonghee Kim, and Andrea Tillet, Data collection phase.

“Innovation and cost of capital: An examination of the 2010 Affordable Care Act” with Evan M. Eastman, Initial results.

PRESENTATIONS

University of Florida, 2024	Gainesville, FL
“The usefulness of increased disclosures for complex estimates”	
Hawaii Accounting Research Conference, 2024	Honolulu, HI
“The usefulness of increased disclosures for complex estimates”	
Brazilian Business Review Conference, 2023	Virtual
IU Spring Tax Camp, 2022	Bloomington, IN
“Enterprise risk management and corporate tax planning”	
ATA Midyear Meeting, 2022	St. Louis, MO
“Disentangling the effects of changes in book-tax conformity related to mandatory IFRS adoption on earnings quality”	
Hawaii Accounting Research Conference, 2022	Virtual
“Regulatory capital planning and deferred tax assets in a post-financial crisis environment”	
National Tax Association Annual Conference on Taxation, 2021	Virtual
“Disentangling the effects of changes in book-tax conformity related to mandatory IFRS adoption on earnings quality”	
Florida Accounting Symposium, 2021	Tallahassee, FL
“Disentangling the effects of changes in book-tax conformity related to mandatory IFRS adoption on earnings quality”	
AAA Annual Meeting, 2021	Virtual
“Enterprise Risk Management and Corporate Tax Planning”	
UNT Accounting Research Conference, 2021	Virtual
“Enterprise Risk Management and Corporate Tax Avoidance”	

AAA Annual Meeting, 2020 “Regulatory capital planning and deferred tax assets in a post-financial crisis environment”	Virtual
ATA Midyear Meeting, 2020 “SEC comment letter review and analyst ETR forecast accuracy”	Ft. Worth, TX
Florida State University, 2018 “Let’s talk about tax: The determinants and consequences of income tax mentions during conference calls”	Tallahassee, FL
National Tax Association Annual Conference on Taxation, 2017 “Let’s talk about tax: The determinants and consequences of income tax mentions during conference calls”	Philadelphia, PA
AAA Annual Meeting, 2017 “Let’s talk about tax: The determinants and consequences of income tax mentions during conference calls”	San Diego, CA
ATA Midyear Meeting, 2017 “Let’s talk about tax: The determinants and consequences of income tax mentions during conference calls”	Phoenix, AZ
Financial Accounting and Reporting Section Midyear Meeting, 2017 “Do mandatory risk factor disclosures predict future cash flows and stock returns?: Evidence from the tax risk factor disclosures”	Charlotte, NC
Indiana University Purdue University Indianapolis, 2017 “The association between SEC comment letter review and analyst ETR forecast accuracy”	Indianapolis, IN
Florida State University, 2016 “The association between SEC comment letter review and analyst ETR forecast accuracy”	Tallahassee, FL
AAA Annual Meeting, 2016 “Do mandatory risk factor disclosures predict future cash flows and stock returns?: Evidence from the tax risk factor disclosures”	New York, NY
AAA Southeast Region Meeting, 2016 “Do mandatory risk factor disclosures predict future cash flows and stock returns?: Evidence from the tax risk factor disclosures”	Atlanta, GA

CONFERENCE ATTENDANCE AND DISCUSSIONS

World Risk and Insurance Economic Congress, 2025 (discussant)	Calgary, Alberta, Canada
AAA ATA Midyear Meeting, 2025 (discussant)	Dallas, TX
Florida Accounting Symposium, 2024 (discussant)	Tallahassee, FL
AAA Annual Meeting, 2024	Washington, D.C.
AAA ATA Midyear Meeting, 2024 (discussant)	Long Beach, CA
Hawai’i Accounting Research Conference, 2024	Honolulu, HI
Florida Accounting Symposium, 2023	Gainesville, FL
AAA Annual Meeting, 2023	Denver, CO

AAA ATA Midyear Meeting, 2023	Washington, D.C.
AAA ATA Midyear Meeting, 2022	St. Louis, MO
Hawai'i Accounting Research Conference, 2022 (discussant)	Virtual
NTA Annual Conference on Taxation, 2021	Virtual
Florida Accounting Symposium, 2021	Tallahassee, FL
AAA Annual Meeting, 2021	Virtual
UNC Tax Symposium, 2021	Virtual
UNT Accounting Research Conference, 2021	Virtual
AAA ATA Midyear Meeting, 2021	Virtual
Hawai'i Accounting Research Conference, 2021 (discussant)	Virtual
AAA Annual Meeting, 2020	Virtual
AAA ATA Midyear Meeting, 2020	Ft. Worth, TX
Florida Accounting Symposium, 2019	Gainesville, FL
AAA Annual Meeting, 2019	San Francisco, CA
AAA ATA Midyear Meeting, 2019 (discussant)	Washington, D.C.
AAA Annual Meeting, 2018	Washington, D.C.
AAA ATA Midyear Meeting, 2018	New Orleans, LA
NTA Annual Conference on Taxation, 2017	Philadelphia, PA
AAA Annual Meeting, 2017	San Diego, CA
AAA ATA Midyear Meeting, 2017	Phoenix, AZ
AAA FARS Midyear Meeting, 2017	Charlotte, NC
AAA Annual Meeting, 2016 (discussant)	New York, NY
AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2016	Dallas, TX
AAA Southeast Region Meeting, 2016 (discussant)	Atlanta, GA
AAA ATA Midyear Meeting and Doctoral Consortium, 2016	Orlando, FL
Graduate Research in Accounting Conference at Emory (GRACE), 2015	Atlanta, GA
Southeast Summer Accounting Research Conference, 2015	Atlanta, GA
AAA ATA Midyear Meeting, 2015	Washington, D.C.
AAA Annual Meeting, 2014 (discussant)	Atlanta, GA
AAA ATA Midyear Meeting, 2014	San Antonio, TX
AAA ATA Midyear Meeting and Doctoral Consortium, 2013	San Diego, CA

RESEARCH SERVICE

Ad hoc reviewer:

Accounting Horizons
Journal of Accounting, Auditing, and Finance
Journal of Accounting and Public Policy
Journal of the American Taxation Association
Journal of Corporate Finance
Journal of International Accounting Research
Review of Accounting Studies

University of Georgia Tax Readings Group (2012 – 2017)
Reviewer, ATA Midyear Meeting (2018, 2019, 2020, 2021, 2022, 2023, 2024)
Reviewer, FARS Midyear Meeting (2019, 2020)
Reviewer, AAA Annual Meeting (2016, 2017, 2019, 2020, 2021, 2022, 2023)
Reviewer, Hawai'i Accounting Research Conference (2020, 2021)
Reviewer, UNT Accounting Research Conference (2021)

TEACHING

Instructor, Florida State University (Fall 2018 – Fall 2024)

Federal Tax Accounting I (2024, 3 sections, undergraduate), 4.87/5
Federal Tax Accounting I (2023, 3 sections, undergraduate), 4.87/5
Federal Tax Accounting I (2022, 3 sections, undergraduate), 4.89/5
Federal Tax Accounting I (2021, 3 sections, undergraduate), 4.86/5
Federal Tax Accounting I (2020, 3 sections, undergraduate), 4.81/5
Federal Tax Accounting I (2019, 3 sections, undergraduate), 4.78/5
Federal Tax Accounting I (2018, 3 sections, undergraduate), 4.72/5

Instructor, Indiana University Purdue University Indianapolis (Fall 2017)

Federal Income Taxes (1 section, graduate), 6.57/7
Introduction to Taxation (2 sections, undergraduate), 6.50/7

Instructor, University of Georgia (Fall 2015)

Intro to Taxation (1 section, undergraduate), 4.6/5

PROFESSIONAL EXPERIENCE

Guggenheim Partners: Senior Accountant, 2010-2012
PricewaterhouseCoopers, LLP: Senior Associate, 2005-2010

SERVICE

ATA DEI Committee, 2024-2025
ATA Early Career Development Committee, 2024-2025
ATA Research Resources & Methodologies Committee, 2022
ATA Annual Meeting Planning Committee, 2021
Dissertation Committee Member – Nikki Chappell, 2024
Dissertation Committee Member – Eduardo Fuste, 2021
Dissertation Committee Member – Cathryn Meegan, 2020
FSU Accounting Discipline Group – Tax, 2018 – present
FSU Accounting Recruiting Committee, 2024 - present
FSU Accounting Research Funding Committee, 2023 - present
FSU Library Committee, 2018 - present
KSBI Graduate Accounting Programs Policy Committee, 2017
KSBI Academic Fairness Council, 2017

AWARDS AND HONORS

Provost's Faculty Travel Grant, Florida State University, 2020, 2021, 2024
Beta Alpha Psi Chapter Faculty Member of the Year, Florida State University, 2018-2019
First Year Assistant Professor Award, Florida State University, 2018-2019
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2016
Best Ph.D. Student Paper Award, AAA Southeast Region Meeting, 2016
 "Do mandatory risk factor disclosures predict future cash flows and stock returns?:
 Evidence from the tax risk factor disclosures"
AICPA Foundation Accounting Doctoral Scholar, 2012-2016
Robert Richardson Rice Graduate Fellowship (scholarship for exceptional Tull graduate student), 2015
The George Erwin Keen Scholarship Fund, 2016-2017

MEMBERSHIP AND CERTIFICATIONS

Certified Public Accountant, Indiana (2007-Present), Illinois (inactive)

American Accounting Association, American Taxation Association (2012-Present)

National Taxation Association (2017)