

“Life and work are shaped by an unpredictable mixture of events and opportunities, which make sense only retrospectively when writing a curriculum vitae. At which point the basic human urge for narrative takes over, turning the chaotic process of randomness and chance into a well-crafted account of your sleek trajectory through life.”
– Ken Robinson, *Out of Our Minds*.

VITA

KEVIN S. MARKLE

September, 2013

ADDRESS

School of Accounting and Finance, University of Waterloo
200 University Avenue West
Waterloo, ON, Canada N2L 3G1
(519) 888-4567 x36514 (office)
(519) 888-7562 (fax)
kmarkle@uwaterloo.ca

ACADEMIC APPOINTMENTS

University of Waterloo (2011 – present)
Assistant Professor of Accounting

Tuck School of Business at Dartmouth College (2010-2011)
Visiting Assistant Professor of Accounting

EDUCATION

Ph.D., Business Administration, 2010, University of North Carolina at Chapel Hill

Thesis: *Shift Happens: A Comparison of Tax-motivated Income Shifting in Territorial and Worldwide Countries.*

Committee: Douglas A. Shackelford (Chair), Graham Glenday, Mark Lang, Edward L. Maydew, Jana Smith Raedy.

B.Ed., Intermediate-Senior Education, 1994, University of Toronto

B.Sc., Mathematical Science with distinction, 1992, University of North Carolina at Chapel Hill
Phi Beta Kappa, Pi Mu Epsilon, Phi Eta Sigma, Morehead Scholar

DESIGNATION

Chartered Professional Accountant/Chartered Accountant, Ontario, 2000

PUBLISHED RESEARCH PAPERS

Markle, Kevin S. and Douglas A. Shackelford, 2012. *Cross-country Comparisons of Corporate Income Taxes*. NBER Working Paper 15091. National Tax Journal 65, 493-528.

Markle, Kevin S. and Douglas A. Shackelford. *Cross-country Comparisons of the Effects of Leverage, Intangible Assets and Tax Havens on Corporate Income Taxes*. Tax Law Review, Volume 65, Issue 3.

WORKING PAPERS

Markle, Kevin S. *A Comparison of Tax-motivated Income Shifting in Territorial and Worldwide Countries.*

Dyregang, Scott D. and Kevin S. Markle. *The Effect of Financial Constraints on the Tax-motivated Income Shifting of U.S. Multinationals.*

Dyregang, Scott D., Bradley P. Lindsey, Kevin S. Markle and Douglas A. Shackelford. *The Effect of Taxes on the Equity Supply Chains of Multinationals.*

Markle, Kevin S., and Leslie D. Robinson. *Tax Haven Use Across International Tax Regimes.*

Markle, Kevin S., and Douglas A. Shackelford. *The Impact of Headquarter and Subsidiary Locations on Multinationals' Effective Tax Rates.*

TEACHING EXPERIENCE

University of Waterloo, School of Accounting and Finance
AFM 361, Taxation 1 – Business Tax, Spring, 2012; Spring, 2013

University of North Carolina at Chapel Hill, MBA@UNC, Sectional Professor
MBA 732, Taxes and Business Strategy, January, 2013; July, 2013

Tuck Business School at Dartmouth College
Instructor – Financial and Managerial Accounting, M.E.M Program, 2011

Kenan-Flagler Business School, University of North Carolina at Chapel Hill
Teaching Assistant – Taxes and Business Strategy, Doug Shackelford, 2008, 2009

Institute of Chartered Accountants of Ontario School of Accountancy
Seminar Leader – 2004-2008

Schulich School of Business, York University
Instructor – Financial Accounting, MBA and BBA, 2002-2006

University of Toronto, Scarborough
Instructor – Financial Accounting and Finance, 2004-2005

AWARDS

Best Paper in Business Taxation Prize (young scholars), Oxford University Centre for Business Taxation
Annual Symposium, 2011

American Taxation Association/PricewaterhouseCoopers Outstanding Tax Dissertation Award, 2011

Seymour Schulich Award for Teaching Excellence, 2nd place, MBA, 2006

Seymour Schulich Award for Teaching Excellence, 1st place, BBA, 2004

Seymour Schulich Award for Teaching Excellence, 1st place, MBA, 2003

INDUSTRY EXPERIENCE

Sidler & Company LLP, Mississauga, Ontario
Tax Manager, 2001-2002

Arthur Andersen LLP, Toronto, Ontario
Senior Tax Consultant, 1998-2001

TEXTBOOKS

Richardson, Alan J., 2007. Cases in Financial Accounting – A Principles-Based Approach. Thomson Nelson.

- Contributed multiple cases and wrote examples on how to approach case analysis and writing.

GRANTS

International Tax Policy Forum, 2010.

International Tax Policy Forum, 2008.

PAPER PRESENTATIONS

- 2013 University of North Carolina Tax Symposium
International Tax Policy Forum
Texas-Waterloo Mini-camp
Deloitte Tax Policy Research Symposium
- 2012 Oxford University Centre for Business Taxation Summer Symposium
- 2011 National Tax Association Conference
International Institute of Public Finance Conference
Oxford University Centre for Business Taxation Summer Symposium
International Tax Policy Forum
University of Waterloo
- 2010 American Accounting Association Annual Meeting
Deloitte Tax Policy Research Symposium
University of Waterloo
- 2009 National Tax Association Conference
- 2008 American Taxation Association Midyear Meeting

CONFERENCE PARTICIPATION

- 2013 American Taxation Association Midyear Meeting (discussant)
- 2012 Oxford University Centre for Business Taxation Summer Symposium (presenter)
University of North Carolina Tax Symposium
- 2011 National Tax Association Conference (presenter)
American Tax Policy Institute Conference
American Accounting Association Annual Meeting
International Institute of Public Finance Conference (presenter, discussant)
Oxford University Centre for Business Taxation Summer Symposium (presenter)
International Tax Policy Forum (presenter)
Deloitte Tax Policy Research Symposium (discussant)
- 2010 American Accounting Association Annual Meeting (presenter)
Deloitte Tax Policy Research Symposium (presenter)
Global Issues in Accounting Conference

Tax Council Policy Institute Annual Tax Policy and Practice Symposium
University of North Carolina Tax Symposium

- 2009 National Tax Association Conference (presenter)
UNC/Duke Fall Camp
Journal of Business, Finance and Accounting Conference
University of North Carolina Tax Symposium
- 2008 American Taxation Association Midyear Meeting (presenter)
UNC/Duke Fall Camp
Deloitte Tax Policy Research Symposium (discussant)
University of North Carolina Tax Symposium
- 2007 UNC/Duke Fall Camp
Internationalizing Doctoral Education in Business CIBER Conference
American Taxation Association Midyear Meeting
University of North Carolina Tax Symposium
- 2006 UNC/Duke Fall Camp

PROFESSIONAL ACTIVITIES

Ad hoc reviewer Contemporary Accounting Research
National Tax Journal
Journal of Business Ethics
International Tax and Public Finance