

JOHN SPENCER TREU

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MORGANTOWN, WV 26506

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ACADEMIC APPOINTMENTS

West Virginia University, College of Business and Economics
Assistant Professor, Accounting Department
Aug. 2016 - Current

Pace University, Lubin School of Business
Assistant Professor, Department of Legal Studies and Taxation
Aug. 2014 - Jul. 2016

Brigham Young University, Marriott School of Management
Adjunct Professor, School of Accountancy
Apr. 2009 - Dec. 2009

ACCOUNTING PUBLICATIONS

“When are Firms Sued for Qualitative Disclosures? Implications of the Safe Harbor for Forward-Looking Statements” with Richard Cazier and Kenneth Merkley. *The Accounting Review*, forthcoming.

ACCOUNTING RESEARCH

“Are Lengthy and Boilerplate Risk Factor Disclosures Inadequate? An Examination of Judicial and Regulatory Assessments of Risk Factor Language,” with Richard Cazier and Jeff McMullin. *Revising for second-round submission at The Accounting Review*.

“Regulation and Tax Preparer Qualifications,” with Matthew Reidenbach and Trevor Sorensen. *Under second-round review at the Journal of the American Taxation Association*.

“Litigation Risk and Non-GAAP Reporting,” with Richard Cazier, Ted Christensen, and Kenneth Merkley. *Under second-round review at the Review of Accounting Studies*.

“Political Corruption and Tax Aggressiveness,” with Lauren Cooper, Chase Potter, and Bridget Stomberg. *Working Paper*.

“Disclosure Crowdsourcing by Attorneys,” with Michael Drake, Kenneth Merkley, and Chase Potter. *Work in Progress*.

LAW & PROFESSIONAL JOURNAL PUBLICATIONS

“The Trump Tax Plan: Evolution and Adoption,” with Trevor Sorensen and Shea Boothe, *Taxes - The Tax Magazine*, part one at Vol. 96, No.2 (Feb. 2018), part two at Vol. 96.9 (Aug. 2018).

“AICPA v. IRS: Is the AICPA Protecting Taxpayers or Its Own Interests by Seeking to Invalidate the Annual Filing Season Program?” with Jessica Magaldi, *Taxes - The Tax Magazine*, Vol. 94, No.8 (Aug. 2016).

“Less Is More: Applying A Modified Reasonable Compensation Standard to Eliminate the Inconsistencies in the Payroll and Net Investment Income Tax Bases,” sole author, *Nebraska Law Review*, 92.3 NEB. L. REV. 586 (2014).

“The Mandatory Disclosure Provisions of the Uniform Trust Code: Still Boldly Going Where No Jurisdiction Will Follow - A Practical Tax-Based Solution,” sole author, *Mississippi Law Journal*, 82 MISS. L.J. 597 (2013).

INVITED RESEARCH PRESENTATIONS (* Presented by Co-Author)

University of Virginia (Darden), Research Workshop (2019) (Scheduled)	Charlottesville, VA
AAA Annual Meeting (2019) (Scheduled) *	San Francisco, CA
Hawaii Accounting Research Conference (2019)	Honolulu, HI
NTA Annual Conference on Taxation (2018)	New Orleans, LA
Conference on Empirical Legal Studies (2018) *	Ann Arbor, MI
University of North Texas, Research Workshop (2018) *	Denton, TX
BYU Accounting Research Symposium (2018)	Provo, UT
Temple University, 100 th Anniversary Accounting Conference (2018)	Philadelphia, PA
AAA Annual Meeting (2018) *	National Harbor, MD
University of Alabama, Research Workshop (2018)	Tuscaloosa, AL
University of Rochester, Research Workshop (2018) *	Rochester, NY
BYU Accounting Research Symposium (2017) *	Provo, UT
AAA Annual Meeting (2017)	San Diego, CA
AAA Mid-Atlantic Region Meeting (2017)	Arlington, VA
AAA Financial Accounting and Reporting Section Mid-Year Meeting (2017) *	Charlotte, NC
BYU Accounting Research Symposium (2016)	Provo, UT
AAA Northeast Region Meeting (2016)	Boston, MA
Baruch College, Research Workshop (2016) *	New York, NY
Yale University, Summer Accounting Research Conference (2016) *	New Haven, CT
University of Utah, Research Workshop (2016)	Salt Lake City, UT
West Virginia University, Research Workshop (2016)	Morgantown, WV
BYU Accounting Research Symposium (2015)	Provo, UT

REVIEWS & DISCUSSIONS

AAA Annual Meeting (2019), Discussant (x2) (Scheduled)	San Francisco, CA
Hawaii Accounting Research Conference (2019), Discussant	Honolulu, HI
Journal of Banking and Finance (2018), Ad Hoc Reviewer	
NTA, Annual Meeting on Taxation (2018), Discussant	New Orleans, LA
BYU Accounting Research Symposium (2018), Reviewer	Provo, UT
AAA Annual Meeting (2018), Reviewer/Moderator	National Harbor, MD
AAA Mid-Atlantic Region Meeting (2018), Discussant	Baltimore, MD
AAA Annual Meeting (2017), Discussant/Reviewer	San Diego, CA
BYU Accounting Research Symposium (2017), Reviewer	Provo, UT
Conference on Empirical Legal Studies (2016), Discussant	Durham, NC
BYU Accounting Research Symposium (2016), Reviewer	Provo, UT
AAA Northeast Region Meeting (2016), Reviewer/Moderator	Boston, MA

MEDIA MENTIONS

FactCheck.Org “Misleading Ads from the DCCC” (Oct. 19, 2018)
TheCorporateCounsel.org “Generic Risk Factors: PSLRA & Comment Letter Benefits?” (Jun. 15, 2018)
Bloomberg BNA “Changes to IRS Tax Practice Rules Could Improve Data Security” (Oct. 13, 2017)
Accounting Today “AICPA Appeals Decision to Preserve IRS Program for Tax Preparers” (Sep. 2, 2016)
Forbes “AICPA Wasted Member Dues on IRS Lawsuit” (Nov. 4, 2014)

EDUCATION

New York University, School of Law, LL.M. (taxation) (2013)
University of Utah, S.J. Quinney College of Law, J.D. (2007)
Brigham Young University, Marriott School of Management, B.S. (accounting) (2004)

OTHER SERVICE

Profession

American Taxation Association, Midyear Meeting Program Committee (2019)
West Virginia Tax Institute, Board of Directors, Member (2016-19)

College of Business and Economics, West Virginia University

Accounting Tax Curriculum Task Force, Chair (2017-19), Member (2016-17)
Accounting Policies and Procedures Committee, Chair (2018), Member (2016-17, 2019)

Lubin School of Business, Pace University

Dean's Ad Hoc Committee on Data Analytics (2015-16)

Utah State Bar Association, Salt Lake City, Utah

Utah Uniform Limited Liability Company Act Ad Hoc Review Committee Member (2011)
Bar Examiner for Civil Procedure Section of the Utah Bar Exam (2010)
Instructor for Wills for Heroes Program (2009)

TEACHING EXPERIENCE

West Virginia University, College of Business and Economics, Accounting Department

Income Tax Accounting II: Business Entity Taxation (Accounting 442 & 591B)
Federal Tax Research & Writing (Accounting 541 & Law 793C)
Advanced Partnership Taxation (Accounting 591C)

Pace University, Lubin School of Business, Department of Legal Studies and Taxation

Advanced Concepts of Taxation (Tax 627); Tax Practice, Procedure & Research (Tax 625)
Taxation of Business Entities for Accountants (Tax 612); Flow-Through Entities (Tax 314)
Federal Income Taxation I & II (Tax 310 & 311)

Brigham Young University, Marriott School of Management, School of Accountancy

Business Law in the Environment (Accounting 241)

PROFESSIONAL EXPERIENCE

Fuller Professional Education, Salt Lake City, Utah

Founder and Director of Curriculum, Continuing Education Company

Jan. 2014 - Aug. 2014

Selzer, Gurvitch, Rabin, Wertheimer, et. al., P.C., Washington D.C. Area

Associate Attorney, Tax Planning and Estate Planning Groups

Jun. 2013 - Dec. 2013

Snow, Christensen & Martineau, P.C., Salt Lake City, Utah

Associate Attorney, Of Counsel, Tax Law, Estate Planning, and Corporate Groups

Feb. 2008 - Aug. 2012

Deloitte Tax LLP, Salt Lake City, Utah

Associate, Lead Tax Services

Jan. 2007 - Jan. 2008

PROFESSIONAL CERTIFICATIONS & ASSOCIATIONS

Certified Public Accountant (Utah, 2008)

Bar Admissions: Utah, (2007), Washington D.C. (2014), Maryland (2014)

American Accounting Association, Member

American Bar Association, Member