

JOHN SPENCER TREU

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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*, 95(1): 31-55 (2020).

“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. *The Accounting Review* (forthcoming).

“Regulation and Tax Preparer Qualifications,” with Matthew Reidenbach and Trevor Sorensen. *Conditional acceptance at the Journal of the American Taxation Association*.

ACCOUNTING RESEARCH

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

“Disclosure Research by Attorneys,” with Michael Drake, Kenneth Merkley, and Chase Potter. *Revising for second-round submission at the Journal of Accounting and Economics*.

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

INVITED RESEARCH PRESENTATIONS (* Presented by Co-Author)

University of Virginia Darden School of Business, Research Workshop (2020)	Charlottesville, VA
Hoosier Accounting Research Conference (2019) *	Bloomington, IN
AAA Annual Meeting (2019) *	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

INVITED RESEARCH PRESENTATIONS (Continued) (* Presented by Co-Author)

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
West Virginia University, Research Workshop (2016)	Morgantown, WV
University of Utah, Research Workshop (2016)	Salt Lake City, UT

LAW & PROFESSIONAL JOURNAL PUBLICATIONS

“The Trump Tax Plan: Evolution and Adoption,” with Trevor Sorensen and Shea Boothe, *Taxes - The Tax Magazine*, Vol. 96, No.2 (Feb. 2018) (part 1), Vol. 96, No. 9 (Aug. 2018) (part 2).

“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,” solo authored, *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,” solo authored, *Mississippi Law Journal*, 82 MISS. L.J. 597 (2013).

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)

SCHOLARLY REVIEWS & DISCUSSIONS

European Accounting Review (2020), Ad Hoc Reviewer	
AAA Financial Accounting and Reporting Section Mid-Year Meeting (2020), Reviewer	Nashville, TN
AAA Annual Meeting (2019), Discussant (x2)	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

PROFESSIONAL CERTIFICATIONS & ASSOCIATIONS

American Accounting Association, Member; Certified Public Accountant (Utah, certified 2008); Washington D.C. Bar (admitted 2014); Utah Bar (inactive, admitted 2007), Maryland Bar (inactive, admitted 2014).

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

Selzer, Gurvitch, Rabin, Wertheimer, et. al., P.C., Washington D.C. Area Jun. 2013 - Dec. 2013
Associate Attorney, Tax Planning and Estate Planning Groups

Snow, Christensen & Martineau, P.C., Salt Lake City, Utah Feb. 2008 - Aug. 2012
Associate Attorney, Of Counsel, Tax Law, Estate Planning, and Corporate Groups

Deloitte Tax LLP, Salt Lake City, Utah Jan. 2007 - Jan. 2008
Associate, Lead Tax Services

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 (2019-20)
West Virginia Academy (WestVirginiaAcademy.org), Founding Board Member, President (2019-20)
West Virginia Tax Institute (wvtaxinstitute.com), Board of Directors, Member (2016-20)
Utah State Bar Association (utahbar.org)
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)

Chambers 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)