

Timothy R. Yoder
Certified Public Accountant

Curriculum Vitae

Contact Information

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 University Park, PA 16802
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Education

Spring 2001 – The Pennsylvania State University
Current Smeal College of Business
 Ph.D. Candidate in Accounting
 Expected Graduation: August 2006

Fall 1990 - University of Colorado at Colorado Springs
Spring 1994 College of Business
 Bachelor of Science in Accounting, May 1994
 Graduated with Honors: Magna Cum Laude

Professional Experience

June 1994 - BKD, LLP (Formerly Baird, Kurtz & Dobson, CPAs)
Dec 2000 Colorado Springs, CO
 Tax Supervisor

Professional Certification

Certified Public Accountant
State of Colorado, 1995
Active Status

Working Papers

The Incremental Cash Flow Forecast Ability of Accrual Models.
(Dissertation)

What Do Analysts Really Predict? Inferences from Earnings Restatements and Managed Earnings. (with Dan Givoly and Carla Hayn)

Other Research Interests

The information contained within book-tax differences in regards to both earnings management and tax aggressiveness

Measuring “tax aggressiveness” through cash flow analysis

Discussant and Reviewer Duties

Ad-hoc reviewer. Financial Accounting and Reporting section of the 2004 American Accounting Association conference.

Discussant for *Do Estimates Improve the Usefulness of Financial Information?* by Lev, Li, and Sougiannis, presented by Baruch Lev. Penn State Colloquium, Fall 2004.

Discussant for *Earnings Momentum in International Markets* by Hong, Lee, and Swaminathan, presented by Charles Lee. Penn State Colloquium, Fall 2003.

Discussant for *Accounting Choice, Home Bias, and US Investment in Non-US Firms* by Bradshaw, Bushee, and Miller, presented by Mark Bradshaw. Penn State Colloquium, Spring 2003.

Conferences Attended

Journal of Accounting and Economics Conference
University of Michigan, 2004

University of North Carolina Tax Conference, 2005

American Taxation Association Doctoral Consortium
Washington, DC 2005

American Accounting Association Annual Conference
Orlando, FL 2004

American Taxation Association Mid-year Meeting and Research Conference
Washington, DC 2005
Denver, CO 2004
St. Petersburg, FL 2003

**Teaching
Experience**

The Pennsylvania State University

Principles of Taxation:

Summer 2005 (Student Evaluations: 5.8 out of 7)

Summer 2004 (Student Evaluations: 5.6 out of 7)

Summer 2003 (Student Evaluations: 5.0 out of 7)

Summer 2002 (Student Evaluations: 5.8 out of 7)

Principles of Accounting:

Summer 2001 (Student Evaluations: 4.7 out of 7)

Principles of Accounting Recitation: Spring 2001, Spring 2002,
and Spring 2003.

**Teaching
Interests**

Individual and Corporate Taxation

Financial Accounting

Managerial Accounting

**Honors and
Awards**

Penn State Accounting Department nominee for the Ossian R.
MacKenzie Teaching Award, 2003

Penn State Nominee for the Deloitte and Touche Fellowship,
2003 and 2004

Smeal College General Scholarship, Spring 2001

Graduate School Enhancement Funds,
Fall 2001 through Spring 2004

Jane O. Burns Scholarship, Fall 2001 and Spring 2002

J. Kenneth and Nancy Jones Scholarship, Fall 2002 through Spring
2004.

References

Dan Givoly, Department Chair
Ernst & Young Professor of Accounting
The Pennsylvania State University
(814)865-0041
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(References Continued on Back)

James McKeown
The Mary Jean and Frank P. Smeal Chaired Prof. of Accounting
The Pennsylvania State University
(814) 865-1471
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Orie Barron
Associate Professor of Accounting
The Pennsylvania State University
(814) 863-3230
oebl@psu.edu