

Kirsten A. Cook

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Education

- Doctor of Philosophy (Accounting), Texas A&M University (College Station, Texas), August 2007
- Master of Accountancy, Baylor University (Waco, Texas), December 2002
- Bachelor of Business Administration (Accounting), Baylor University (Waco, Texas), December 2002
- Associate in Arts (General Academics), McLennan Community College (Waco, Texas), May 1999

Awards and Honors

- Recipient of a Mays Post-Doctoral Fellowship for the 2007-2008 academic year
- Recipient of the Best Paper Award for the 2006 *Journal of the American Taxation Association* Conference
- Recipient of the Dean's Award for Outstanding Research by a Doctoral Student for the 2005-2006 academic year
- Ad hoc referee, *Financial Services Review*
- Competitor in the 2002 Deloitte & Touche Tax Challenge; Baylor University's graduate team advanced to the national finals

Publications

- When Should You Start Your Social Security Benefits? (with William W. Jennings and William Reichenstein), *AII (American Association of Individual Investors) Journal*, Vol. 24, No. 10 (November 2002), pages 27-34
- Earnings Management through Effective Tax Rates: The Effects of Tax Planning Investment and the Sarbanes-Oxley Act of 2002 (with G. Ryan Huston and Thomas C. Omer), *Contemporary Accounting Research*, Vol. 25, No. 2 (Summer 2008)

Dissertation Papers

- Stock Price Reaction to a Reduction in the Capital Gains Tax Rate: Evidence from the Taxpayer Relief Act of 1997, submitted (fourth round) to *Journal of the American Taxation Association*
- Partial Adjustment toward Target Capital Structures: Do Taxes Matter?
- Managing Earnings by Manipulating Production: The Effects of Timing, Tax, Compensation, and Governance Considerations

Other Working Papers

- Managing Earnings by Manipulating Production: The Effects of Cost Structure and Inventory Valuation Method (with G. Ryan Huston and Michael R. Kinney), revising for submission (second round) to *Journal of Accounting and Economics*
- Market Reaction to Changes in Inventory Levels Contingent on Earnings Management Incentives (with G. Ryan Huston and Michael R. Kinney)

Research in Progress

- Do Changes in Quarterly Effective Tax Rates Reveal Information about Firms' Aggression in Tax and Financial Reporting? (with Michael R. Kinney and Connie D. Weaver), data analysis
- The Cost of Independence (with Thomas C. Omer), data analysis

Conference Presentations

- Managing Earnings by Manipulating Production: The Effects of Cost Structure and Inventory Valuation Method (with G. Ryan Huston and Michael R. Kinney), presented at the 2007 American Accounting Association Annual Meeting (August 8) and the 2007 Lone Star Accounting Research Conference (June 15)
- Earnings Management through Effective Tax Rates: The Effects of Tax Planning Investment and the Sarbanes-Oxley Act of 2002 (with G. Ryan Huston and Thomas C. Omer), presented at the 2006 American Accounting Association Annual Meeting (August 9)
- Intertemporal Income Shifting by Corporate Executives: Evidence from the Revenue Reconciliation Act of 1993, presented at the 2006 American Accounting Association Southwest Region Meeting (March 2)
- Stock Price Reaction to a Reduction in the Capital Gains Tax Rate: Evidence from the Taxpayer Relief Act of 1997, presented at the 2006 *Journal of the American Taxation Association* Conference (February 24)

Experiences

- Mays Business School (Texas A&M University), September 2007 to June 2008, Mays Post-Doctoral Fellow
- Mays Business School (Texas A&M University), June 2003 to August 2007, graduate research assistant
- Mays Business School (Texas A&M University), Spring 2005, instructor (ACCT 405, Income Tax)
- Tax division (Jaynes, Reitmeier, Boyd & Therrell, PC), February to April 2003, staff accountant
- Hankamer School of Business (Baylor University), May 2001 to December 2002, graduate research assistant
- Tax division (Jaynes, Reitmeier, Boyd & Therrell, PC), February to April 2001, intern

Advisory Committee

- Michael Kinney (Chair), Associate Professor of Accounting and KPMG Fellow (Texas A&M University), 4353 TAMU, College Station, TX 77843, (979) 862-2078, mkinney@mays.tamu.edu
- Thomas Omer, Professor of Accounting and Ernst & Young Professor (Texas A&M University), 4353 TAMU, College Station, TX 77843, (979) 845-4652, tomer@mays.tamu.edu
- Thomas Wehrly, Professor of Statistics (Texas A&M University), 3143 TAMU, College Station, TX 77843, (979) 845-1359, twehrly@stat.tamu.edu
- Michael Wilkins, Associate Professor of Accounting and PricewaterhouseCoopers Teaching Excellence Fellow (Texas A&M University), 4353 TAMU, College Station, TX 77843, (979) 845-4375, mwilkins@mays.tamu.edu
- Christopher Wolfe, Professor of Accounting and KPMG Fellow (Texas A&M University), 4353 TAMU, College Station, TX 77843, (979) 845-0964, cwolfe@mays.tamu.edu