

# Robert Hills

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## Academic Appointments

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**Penn State – Smeal College of Business** 2019-  
Assistant Professor of Accounting

## Education

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**Duke University - Fuqua School of Business** 2019  
PhD – Business Administration  
Major Area: Accounting

**Brigham Young University** 2014  
Master of Accountancy, PhD Prep Emphasis  
B.S., Accounting (Minor in Economics)

## Publications

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1. **State Sponsors of Terrorism Disclosure and SEC Financial Reporting Oversight** (with Matthew Kubic and Bill Mayew) *Journal of Accounting & Economics*, 72(1).
2. **Did the FASB Codification Reduce the Complexity of Applying US GAAP?** (with Oliver Binz and Matthew Kubic) *Journal of Accounting Research*, Forthcoming.

## Working Papers

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**Measurement Error when Estimating Covenant Violations** (with Scott Dyreng, Elia Ferracuti and Matthew Kubic)

- *R&R at Journal of Finance*

**Tax Deficits and the Income Shifting of U.S. Multinationals** (with Scott Dyreng and Kevin Markle)

- *R&R at Journal of Accounting Research*

**Contractual Complexity in Debt Agreements: The Case of EBITDA** (with Adam Badawi, Scott Dyreng and Elisabeth de Fontenay)

**Foreign Earnings Repatriations and Domestic Employment** (with Scott Dyreng)

**Tax Avoidance or Recent Losses?** (with Scott Dyreng, Christina Lewellen and Brad Lindsey)

**Accounting Information and Disaggregated Credit Risk** (with Matthew Kubic and Katherine Schipper)

**How do Tax-Based Pledgeability Limitations Affect Firm Value and Access to Capital** (solo-authored Dissertation)

## Research Interests

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- Economic outcomes of regulatory and tax policies
- Role of accounting information in debt financing
- Financial reporting quality

## Teaching

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### **Intermediate Financial Accounting II – Pennsylvania State University**

Fall 2019-2022 (3 Sections)

- Instructor Ratings 6.7/7.0 (most recent - 2022)

## Awards & Honors

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FARS Excellence in Reviewing Award	2020
ATA/PwC Best Dissertation Award	2020
Deloitte Foundation Doctoral Fellowship	2017
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2017
Eagle Scout	2001

## Invited Presentations or Discussions (Post-Job Market)

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2023	FARS Midyear Meeting
2022	Dartmouth Tax Research Conference NBER – Business Taxation in a Federal System AAA Annual (Virtual) Meeting ATA Midyear Meeting INSEAD Singapore Management University (SMU) Penn State Accounting Research Conference
2021	UC – Irvine ATA Midyear Meeting (Discussant) BYU Accounting Research Symposium
2020	ATA Midyear Meeting (Discussant)
2019	NTA Annual Conference on Taxation (Discussant)

## Conference Participation

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2023	FARS Midyear Meeting, ATA Midyear Meeting
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- 2022 Dartmouth Tax Research Conference, NBER – Business Taxation in Federal System, UT Austin – Waterloo Biennial Global Taxation Symposium, Midwest Accounting Research Conference (MARC), AAA Annual Meeting (virtual), FARS Midyear Meeting (virtual), ATA Midyear Meeting, UNC Tax Symposium (virtual), Penn State Accounting Research Conference
- 2021 FARS Midyear Meeting (virtual), ATA Midyear Meeting (virtual), BYU Accounting Research Symposium, UNC Tax Symposium (virtual), 2nd Norwegian Tax Accounting Symposium (virtual), 7th Berlin-Vallendar Conference on Tax Research (Virtual), 2021 RAST Conference (virtual)
- 2020 FARS Midyear Meeting, AAA New Faculty Consortium, ATA Midyear Meeting, UNC Tax Symposium (virtual), Texas-Waterloo Tax Research Conference (virtual)

## Academic Service

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### Review Activity:

Conference Reviews: ATA Midyear Meetings, FARS Midyear Meetings, AAA Annual Meetings

Journal Reviews: *Journal of the American Taxation Association; The Accounting Review, Journal Accounting and Public Policy*

### Non-Academic Citations or References

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- 06/2022 EUTax Observatory (<https://www.taxobservatory.eu/repository/tax-deficits-and-the-income-shifting-of-u-s-multinationals/>)
- 12/2021 Duke FinReg Blog (<https://sites.duke.edu/thefinregblog/2021/12/07/measurement-error-when-estimating-covenant-violations/>)
- 07/2021 Forbes (<https://tinyurl.com/sstforbes>)
- 05/2021 Academic Times (<https://academictimes.com/secs-focus-on-terrorism-could-prevent-detection-of-financial-errors/>)
- 04/2021 Duke FinReg Blog (<https://sites.law.duke.edu/thefinregblog/2021/04/09/sec-effort-to-regulate-state-sponsors-of-terrorism-sst-disclosure/>)
- 05/2020 The CLS Blue Sky Blog (<https://clsbluesky.law.columbia.edu/2020/05/19/does-state-sponsor-of-terrorism-disclosure-limit-sec-financial-reporting-oversight/>)
- 03/2019 Economic Report of the President (<https://www.govinfo.gov/content/pkg/ERP-2019/pdf/ERP-2019.pdf>)