

HARRIS, DAVID G.

Professor
Chair, Lubin School of Accounting
Director, Bennett Center for Tax Research
Whitman School of Management
Syracuse University

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EDUCATIONAL BACKGROUND AND CERTIFICATIONS

University of Michigan, Ph.D. Business, Victor Bernard & Joel Slemrod, Chairs, 1994
John Marshall School of Law, L.L. M. in Taxation, 1983
University of Illinois, Master of Accounting Science, 1979
Southern Illinois University, Juris Doctor (Cum Laude), 1977
University of Illinois, Economics, LAS, 1974
Certified Public Accountant, Illinois
Licensed Attorney at Law, Illinois

RESEARCH INTERESTS:

The effects of accounting on firms' financial, operational, and reporting decisions, and of taxation on business decision making, firms' disclosure policies, and the functioning of information in capital markets.

RELEVANT WORK EXPERIENCE

8/99 to present	Syracuse University, Professor Chair, Lubin School of Accounting Director of the Bennett Center for Tax Research (since 2005)
Spring, 05	University of Rochester, Adjunct Professor (MBA program)
5/93 to 6/99	Penn State, Assistant Professor
1/91 to 5/93	Research assistant at the University of Michigan to James Wheeler
8/89 to 1/91	Research assistant at the University of Michigan to Victor Bernard and Jeffery Abarbanell
9/84 to 5/89	Univ. of Texas, El Paso, Associate Professor
6/80 to 8/84	Univ. of Texas, Arlington, Assistant Professor
11/79 to 5/80	Morton Norwich Products, Inc., International Tax Specialist
9/78 to 11/79	Coopers & Lybrand CPA's, Senior Tax Specialist
1/77 to 5/78	Univ. of Ill., Teaching/Legal Research Assistant

COURSES AND PROFESSIONAL SEMINARS TAUGHT

Ph.D: Financial Accounting Research: Market Based Accounting Research, Earnings Management, Discretionary Accruals, Costs of Capital. Tax Research: Taxes and Financial Reporting, Multi-jurisdictional, Taxes and Finance.

Masters: Partnership; Corporate; Beginning Tax; Gift and Estate; Pensions; Charitable Organizations; Tax Research, Planning and Procedures; Real Estate Taxation; Personal Financial Planning and Pension Taxation; Taxes and Business Decisions (MBA/ACC)

Undergraduate: Beginning Tax, Corporate Tax, Gift and Estate Tax, Introductory Accounting

Professional Seminars: Tax Research, Planning and Procedures; Gift and Estate Tax; Year End Tax Planning; Selection of Tax Entity; Individual Tax Planning; CPA review-all Tax Parts and Business Law; Taxation and the Personal Computer Owner; Purchase, Sale or Liquidation of a Corporate Business; Real Estate Taxation

PUBLISHED PAPERS AND CITATIONS

Papers published since starting my Ph.D.:

24. . "Bilateral Implicit Taxes and Anti-Competitive Banking Regulation," with Emre Kilic. Journal of the American Taxation Association 45-73 (Vol. 31, 2, Fall 2009).
23. "Evidence on the Existence of Private Event-Period Information Around Earnings Announcements," with Orië Barron and Mary Stanford, the Accounting Review, 403-422 (Vol. 80,2, 2005).
22. "Federal Tax Legislation as an Implicit Contracting Cost Benchmark: The Definition of Excessive Executive Compensation," with Jane Livingstone, the Accounting Review, 997-1018 (Vol. 77, 4, 2002).
21. "Intra-Group, Interstate Strategic Income Management for Tax, Financial Reporting, and Regulatory Purposes," with Anne Beatty, the Accounting Review, 515-536 (Vol. 76, 4, 2001).
20. "The Impact of Explicit and Implicit State Taxation of U.S. Government Obligations on the Structure of Banks' Investment and Financing Portfolios," with Anne Beatty. Journal of the American Taxation Association, 1-19 (Vol. 23, No. 2, 2001).
19. "The Effects of Taxes, Agency Costs, and Information Asymmetry on Earnings Management: A Comparison of Public and Private Firms," with Anne Beatty, Review of Accounting Studies, 299-326 (Vol. 4, No. 3 / 4, 1998).
18. "Distortions Caused by the Use of Arm's-Length Transfer Prices," with Richard Sansing, in the Journal of the American Tax Association 40-50 (Vol. 20 1998).
17. "The Impact of U.S. Tax Law Revision on Multinational Corporations' Capital Location and Income Shifting Decisions," in the Journal of Accounting Research 111-140 (Vol. 31, 1993).
16. "Income Shifting in U.S. Multinational Corporations," in Studies in International Taxation, J. Slemrod, A. Giovannini, and R. Hubbard, editors, National Bureau of Economic Research publication (Cambridge, MA: The MIT Press), 1993, pp. 277-308. Co-authored with Randall Morck, Joel Slemrod, and Bernard Yeung.

Papers published before starting my Ph.D.:

15. "Perceptions of Accounting Publication Outlets," The Accounting Educator's Journal, with Dr. Richard Schroeder and Dr. Deborah Payne, 1-17, (Fall, 1988).
14. "Shareholder Gain Deferral in Corporate Liquidation," Tax Adviser, 339-344 (May, 1988).
13. "Minimizing the Tax Costs of Foreign Transfers of Patents and Trademarks," lead author, with Dr. Karl Putnam, International Tax Journal, 231-243 (Summer, 1988; Vol.. 14, No. 3).
12. "Earnings and Profits and ACRS," TAXES, 276-280 (May, 1986; Vol. 64, No. 5).
11. "Alternative Methods of Obtaining Basis in Leveraged S Corporation Assets"; lead author with Mr. Ronald Maiorano, the lead article in TAXES, 203-215 (April, 1986; Vol. 64, No. 4).
10. "Assessment of Penalties Under IRC 6653: Taxpayer Positions Contrary to IRS Rules and Regulations," The Tax Executive, 147-152, (Winter, 1986; Vol. 38, No. 2). This article was reprinted without solicitation, invited, in the Digest of Tax Articles, 10-14 (February 1987).
9. "Simplification of IRC 337 Installment Gain Computation: Analysis and Recommendations," with Ms. Mary Stanford Harris, The Tax Executive, 41-54, (Fall, 1985; Vol. 38, No. 1).
8. "Optimizing the Selection Between Full or Reduced Investment Tax Credits and Optional Section 179 Expensing," lead author with Mr. Ronald Maiorano. The Tax Adviser, 686-692 (November 1984).
7. "Taxation of Investments in Manufactured Housing," co-authored with Ms. Mary Stanford Harris, TAXES,

337-348 (May, 1984; Vol. 62, No. 5).

6. "ITC Basis Adjustments and Section 1245 Recapture," TAXES, 95-98 (February, 1984; Vol. 62, No. 2). This article was reprinted without solicitation, invited, in the Digest of Tax Articles, 36-39 (November 1984).
5. "Real Property Depreciation and the Homeowner," TAXES, 54-64 (January, 1984; Vol. 62, No. 1).
4. "Deductions on Rental of a Principal Residence: Avoiding the Limitations of Section 280A," TAXES, 607-612 (September, 1983; Vol. 61, No. 9).
3. "Sale of Residence: retroactive deferral of gain under ERTA," The Tax Adviser, 539-540 (September, 1982). This article was reprinted without solicitation, invited, in the AICPA book, Tax Planning Tips 1983.
2. Potential Negative Impact of the New Twenty-Four Month Rollover of Gain on Principal Residence," 60 TAXES," 524-526 (July, 1982; Vol. 60, No. 7).
1. "Optimal Use of the Unlimited Estate Tax Marital Deduction," The Estates, Gifts and Trusts Journal, 13-16 (May-June, 1982).

OTHER PUBLICATIONS

"Implications of Using Comparative Accounting Measures to Establish Transfer Prices Under Section 482 Regulations: Discussion," Proceedings of the 1995 University of Illinois Tax Research Symposium, 9-11.

MANUSCRIPTS SUBMITTED TO JOURNALS AND WORKING PAPERS

Since my last appointment:

1. "Competition and Auditor Independence: The Quality of Financial Statements," with Scott Duellman. This paper was rejected at the Journal of Accounting and Economics, and is being revised for submission to the Accounting Review.

Abstract: We hypothesize that increased auditor competition reduces auditor independence and that the effect of this competition on independence was reduced after passage of Sarbanes-Oxley and the Enron debacle. We find that increased auditor competition is associated with greater abnormal accruals, consistent with auditors becoming more compliant with managements' interests as the likelihood of losing the client increases. We also find that national audit firms mitigate this effect, though abnormal accruals increase with the length of the client-auditor relationship and larger companies display less abnormal accruals as also do firms receiving unqualified audit opinions. These results are especially important post Enron and Sarbanes-Oxley as they link changes in the auditing competitive environment to increased auditor compliance, consistent with concerns expressed by the Anderson Committee Report (AICPA 1986) and Treadway Commission (1987).

2. "Competition and Auditor Independence: Issuing Qualified Opinions," with Scott Duellman. This paper is being prepared for submission to either a top-tier accounting journal or a top-tier economics journal. The analyses have been run, and the basic tables prepared. We are in the final stages of drafting the paper. This is a follow-up paper to the one directly above.

Abstract: We hypothesize that increased auditor competition reduces auditor independence and that the effect of this competition on independence was reduced after passage of Sarbanes-Oxley and the Enron debacle. We find that increased auditor competition is associated with a reduced probability that an auditor will issue a qualified opinion, after controlling for factors shown in prior work to explain such issuances, consistent with auditors becoming more compliant with managements' interests as the likelihood of losing the client increases. These results are especially important post Enron and Sarbanes-Oxley as they link

changes in the auditing competitive environment to increased auditor compliance, consistent with concerns expressed by the Anderson Committee Report (AICPA 1986) and Treadway Commission (1987).

3. "The Impact of Auditor, Auditor Competition, Firm Size, and Implicit Regulation on Firm's Disclosures," with Mary Stanford and Richard Schneible. We are revising this paper for re-submission to the Accounting Review.

Abstract: This study examines the determinants of firms' choices of whether or not to disclose "required" Items in the financial statement. The evidence suggests: 1) that the frequency of disclosure decreases as audit competition increases, 2) new audits more frequently omit data, 3) utilizing a "Big 8" audit firm and listing on a more prestigious securities exchange results in higher disclosure frequency, 4) large companies exhibit lower disclosure frequency and 5) the greater a firms' return on its assets, the more often it omits this data. However, disclosure frequency is unrelated to firm size when exchange and auditor type are omitted, suggesting that these factors may be important determinants of large firms' disclosure policies. We are revising this paper to examine the effect the Enron debacle and the resulting legislation had on this behavior

4. "Evaluating the Quality of Earnings and other Public Information with the Return-Volume Relation," with Phillip Stocken. This paper is being revised for re-submission to the Review of Accounting Studies.

Abstract: We theoretically derive and empirically test new volume-return relations and provide insight and evidence about public information's understandability and precision. We find evidence consistent with earnings announcements being more precise and analysts' forecasts being more understandable than non-earnings information. Our findings also suggest that investors who react more quickly to earnings announcements trade more efficiently and better understand the announcements' value implications and when analysts revise their forecasts in a manner that leads to greater dispersion among their earnings predictions, investors also exhibit less understanding.

5. "The Effects of Auditor Tax Consulting on Firms' Tax Internal Controls," with Randall Elder and Jian Zhou. This paper is being prepared for submission to the Accounting Review.

Abstract: This paper is substantially complete. It was presented at NYU's Stern School of Business 2007 conference on financial economics and accounting, and at the 2008 American Accounting Association's 2008 national meeting. We anticipate submitting it to a top-tier accounting journal before the end of the Fall 2008 semester.

6. "The Value of Subjectivity in CEO Bonus Plans," with Jane Livingstone. A working paper has been prepared and submitted for presentation at the 2007 American Accounting Association national meeting.

Abstract: This paper examines the determinants of a firms failing to comply with Section 162(m), making CEO compensation non-deductible. In particular we examine the need for subjective flexibility in the compensation plan as a determinant of this decision.

PROFESSIONAL PRESENTATIONS AND INVITED CONFERENCES

Invited Paper Presentations

American Accounting Association Annual Meeting, 2008

Journal of the American Taxation Association 2008 Tax Research Conference

NYU, Stern School of Business conference on Financial Economics and Accounting, 2007

American Accounting Association Annual Meeting, 2006

American Accounting Association Annual Meeting, 2001

American Accounting Association Annual Meeting, 2000 (2 papers)

University of Illinois 1999 Tax Research Symposium

Review of Accounting Studies 1999 Restock Conference

American Accounting Association Annual meeting, 1999
Syracuse University, 1999
Temple University, 1999
Journal of the American Taxation Association 1998 Tax Research Conference
American Accounting Association Annual meeting, 1998
Ohio State University, 1998
Purdue University, 1998
University of Florida, 1998
Baruch University, 1997
University of Illinois 1997 Tax Research Symposium
ATA Mid-year meeting, 1995
1993 *Journal of Accounting Research* Conference
1992 National Tax Association's annual meeting
University of Illinois 1991 Tax Research Symposium
University of Michigan Tax Policy Research Symposium, 1991

Conferences Invited to Serve as a Panelist, Discussant or Moderator:

Discussant for the American Taxation Association Meeting research session, 2007
Discussant for the AAA Annual Meeting, 2006.
Discussant for the University of Illinois 2005 Tax Research Symposium.
Moderator at the AAA Annual Meeting 2002.
Panelist at the AAA International Section Mid-Year Meeting Session on international research, 1997.
Discussant for the University of Illinois 1995 Tax Research Symposium.
Discussant for the University of Michigan Tax Policy Research Symposium, 1995.
Discussant for the AAA Annual Meeting, 1993.
Discussant for the University of Michigan Tax Policy Research Symposium, 1992.
Discussant, Southwest Regional AAA Conference, session on Corporate Tax research, 1982.

Participation in Invited Conferences and Seminars

Participant at the University of North Carolina Tax Policy Research Symposium, 2007.
Participant at the University of North Carolina Tax Policy Research Symposium, 2005.
Participant at the University of North Carolina Tax Policy Research Symposium, 2002.
Participant at the University of North Carolina Tax Policy Research Symposium, 2001.
Participant at the University of North Carolina Tax Policy Research Symposium, 2000.
Participant at the University of North Carolina Tax Policy Research Symposium, 1998.
Panelist at the American Accounting Association International Section Mid-Year Meeting Session on International research, 1997.
Participant at the Ernst and Young Summer Tax Camp, 1997.
Participant at the Deloitte and Touche Tax Faculty Symposium, Fall 1996.
Participant at the University of Michigan Tax Policy Research Symposium, 1996.
Participant at the Deloitte and Touche Tax Faculty Symposium, Spring 1996.
Penn State University Faculty representative at the 1995 "Big 10" Accounting Doctoral Consortium.
Participant at the American Accounting Association New Faculty Symposium, 1995.
Participant at the Deloitte and Touche Tax Faculty Symposium, 1995.
Participant at the Illinois Tax Research Symposium, 1994.
Participant at the Deloitte and Touche Tax Faculty Symposium, 1994.
Participant at the University of Michigan Tax Policy Research Symposium, 1994.
Participant at the *Journal of Accounting Research* Conference, 1992.
Participant at the Stanford Summer Tax Conference, 1992.

PROFESSIONAL AFFILIATIONS

Member of the Editorial Board for *Journal of the American Taxation Association*.
Ad hoc reviewer for the *Journal of Accounting and Economics*.
Ad hoc reviewer for the *Journal of Accounting Research*.
Ad hoc reviewer for the *Accounting Review*.

Ad hoc reviewer for the *National Tax Journal*.
Ad hoc reviewer for *The Quarterly Review of Economics and Finance*.
Ad hoc reviewer for *The Journal of the American Taxation Association*.
Ad hoc reviewer for West Publishing Company, tax texts.
Ad hoc reviewer for Prentice Hall, tax texts.
Ad hoc reviewer for the 1999 American Accounting Association/KPMG International Research Conference.
Ad hoc reviewer for The Academy of International Business, 1991 Annual Conference, Section on
International Financial markets - Taxation

HONORS

Whitman Research Fellow, 2006-2008
Outstanding Research Award, Syracuse University Department of Accounting 2002
American Taxation Association Outstanding Manuscript Award, 1995-96
Deloitte & Touche Doctoral Fellow, 1991, 1992
Big 10 Doctoral Consortium Fellow, 1991
University of Michigan Paton Fellow, 1989-92
American Accounting Association Scholarship, 1989

MEMBERSHIP AND ACTIVE PARTICIPATION IN PROFESSIONAL SOCIETIES

American Institute of Certified Public Accountants, Member
National Tax Education Committee, Member, 1996-1998

American Accounting Association, Member
American Tax Association, Member
International Tax Policy Sub-Committee, Member, 1994-95, Chair, 1995-96

Illinois Bar, Member, 1978-present

SUPERVISION OF GRADUATE AND UNDERGRADUATE THESES

SangHyun Suh (Accounting) I am serving as Chair of his Ph.D. committee.

Yanwei Chen (Accounting) I am serving on his Ph.D. committee.

Matthew Keane (Accounting) I am serving on his Ph.D. committee.

Ahmed Abdel Meguid, (Accounting) I served as a member on his Ph.D. committee.

Scott Duellman, (Accounting), I served as a member on his Ph.D. committee.

Emre Kilic, (Accounting), I served as a member on his Ph.D. committee.

Richard Schneible, (Accounting), I served as a member on his Ph.D. committee.

Jane Livingstone (Accounting), "Executive Compensation Contracting and Responses to Increased Tax Costs," PSU, Ph.D. 1998. I served as a Ph.D. dissertation committee member.

Ronald Davies (Economics), "The Role of Borrowing and Investment Tax Credits in the Taxation of Multinational Firms," PSU, Ph.d., 1999. I served as a member on his Ph.D. committee.

Amy Weaver (Accounting), "GAAP versus IRS when Considering Write-Downs in Inventory," PSU, completed 1997. I served as Undergraduate Honors Thesis supervisor.

Tom Van Orden (Accounting), "The Relationship Between Income Tax Preparers and the Internal Revenue Service Considering the Impact of IRC Sec. 6694," UTA, 1981. A Master Thesis Substitute. I served as chairman.

Mary Stanford Harris (Accounting), "Mobile Homes as a Tax-Sheltered Investment," UTA, 1984. A Master Thesis. I served as co-chairman.

Gary McGill (Accounting), "The Sale and Replacement of Non-ACRS Real Property in Order to Qualify Under ACRS: A Quantitative Analysis," UTA, Fall 1984. A Master Thesis Substitute. I served as chairman.

UNIVERSITY SERVICE, SYRACUSE UNIVERSITY

Director, Bennett Center for Tax Research.

Advisor to the Ph.D. program in accounting.

Chair, Lubin School of Accounting faculty recruiting committee, 2006-currently

Member of the Doctoral Board and acting Chair.

Member Promotion and Tenure Committee, 2006-2007

Member of the WSOM Research Committee, 2005-currently

Coordinator for student recruitment. In this position I work with current and potential employers of SU accounting graduates to both evaluate their needs and solicit additional hiring, 1999-2000.

Undergraduate Adviser. 2000-2004.

Masters Board. This board evaluates and recommends changes to the masters programs in the School of Management. 2000-2002.

FUNDED RESEARCH ACTIVITIES

Awarded, 2007, \$50,000 from PricewaterhouseCoopers research support for the paper, "Tax Consulting and Reported Weaknesses in Internal Control," with Randall Elder and Jian Zhou.

Awarded, 2007, \$12,000 for Whitman research support for my paper, "Tax Consulting and Reported Weaknesses in Internal Control," with Randall Elder and Jian Zhou.

Awarded, 2006, \$13,000 for Whitman research support for my paper, "Bilateral Implicit Taxes and Anti-Competitive Banking Regulation," with Emre Kilic

Awarded, 2005, \$5,000 for Whitman research support for my paper, "Consumer Mortgage Rates, Implicit Taxes, and Securitization," with Emre Kilic.

Awarded, in 2000, a course development grant for my graduate course in taxation and business decision-making from the Syracuse University George Benett Center in the amount of \$5,000.

Applied for, an Ernst and Young tax research grant with Bob Crum and Karl Muller. This proposal is for our study of how the tax status of firms' shareholders influence their dividend policies, and how corporations modify their dividend policy and/or shareholders rebalance their portfolios after major tax law revision affecting the value of dividends.

Awarded, in 1990, in conjunction with Dr. Joel Slemrod, Dr. Bernard Yeung, and Dr. Randall Morck, a grant from the International Business program at the University of Michigan for the study of multinational corporations' manipulation of U.S. taxes in the face of varying rates for their subsidiaries. This project is based on a research proposal I prepared for Dr. Slemrod in an independent study project and resulted in the publication of "Income Shifting in U.S. Multinational Corporations," in Studies in International Taxation.

Awarded, in 1985-86, in conjunction with Dr. Deborah Payne, assistant professor of accounting, a proposal for funded research in the amount of \$2,100 from the UTEP URI. The subject of the proposal is research into recent trends in accounting research and has resulted in a paper presentation at the 1988 SWAFAD and in the acceptance of a paper, "Perceptions of Accounting Publication Outlets: A Further Analysis," with Richard Schroeder, and Deborah Payne, for publication in The Accounting Educator's Journal.

UNIVERSITY SERVICE, PRIOR APPOINTMENTS

Penn State University

1. Graduate Policy Committee - Admissions, 1993-1994
2. Faculty Recruiting Committee, 1994-1995
3. Academic Chair, Pennsylvania State University Tax Conference Planning Committee, 1996-1998.

University of Texas at El Paso (Selected)

Service at the University Level

1. College of Business representative to the Graduate Council, 1985-1988. The graduate council met regularly with the University President to advise her on academic matters, and regulated all graduate programs. Membership was limited to research faculty.
2. Member of Graduate Council, Senior Membership Credentials Committee, reviewing all applications for senior status on the graduate assembly, 1987-1988. Only senior members of the Graduate Council could chair the council and select sub-committees. This committee reviewed faculty petitions for senior graduate faculty status and made recommendations to the graduate council's senior members.
3. Member of mini-grant selection committee 1984-88. This committee awarded grants of up to \$1,000 for faculty research. Annually between 75 and 100 applications were evaluated.
4. Chairman of mini-grant selection committee 1986-87 and 1987-88. In this position I implemented major changes in the committee's decision process. By soliciting and tabulating members' evaluations prior to meeting, I was able both to make the process less partisan and shorten meetings from a contentious 4-5 hours to a reasonable ½ to 1 hours.
5. Addressed the University President and the University President's Advisory Council on December 2, 1986 about the impact of the Tax Reform Act of 1986 on the University and its employees.

Service at the College of Business Level

1. Chairman of the College Advisory Committee on Continuing Professional Development (CPD), 1986 - 1987. Prepared a fifteen-page report to the Dean suggesting guidelines for the CPD center which were adopted substantially. This committee addressed such questions as how faculty projects should be selected for the CPD to offer, faculty base and bonus remuneration, and reviewed CPD budgets and operations.
2. Member of the College of Business Equipment Utilization and Acquisition Committee, from fall 1985-1988. This committee determined which faculty would receive what level of funding for computing resources.
3. Accounting department member of the College of Business Library Resource Allocation Committee, 1985-1987. This committee determined which journals and books would be acquired by the library, subject to the College's budget allocation.
4. Member of the College of Business Graduate Planning Committee, 1987-1988. This committee reviewed/prepared documents for submission to the University graduate council/coordinating board, heard graduate student petitions, and reviewed College of Business graduate program statuses.
5. Accounting member of the AACSB Graduate Curriculum committee. This committee analyzed the College's resources for AACSB accreditation and prepared that part of the accreditation report.

Service at the Departmental Level

1. Chairman, AACSB Committee - Dept of Acct - Personnel, 1987. This committee analyzed the faculty credentials and resources for AACSB accreditation and prepared that part of the department's report.
2. Chairman of departmental evaluation committee, 1985. This committee evaluated faculty research, teaching and service contributions and made recommendations to the chairman about such things as relative performance, promotion, and tenure.
3. Chairman of departmental faculty evaluation criteria drafting committee, 1985. This committee designed guidelines for evaluating accounting faculty which were adopted by the department.
4. Redesigned the Master of Accountancy (Tax) program (adopted), 1984.

References:

Terry Shevlin
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Richard Sansing
Dartmouth
Tuck School of Business
100 Tuck Hall
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