

ROBERT J. YETMAN
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Graduate School of Management
The University of California at Davis
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EDUCATION AND CERTIFICATION

Ph.D., Accounting, The University of North Carolina at Chapel Hill (2000)
MS, Accountancy, San Diego State University (1992)
BS, Engineering, Marietta College (1985)
Certified Public Accountant, Georgia (# 015505 Active 1994 – current)

PROFESSIONAL POSITIONS

Professor, University of California at Davis, July 2012
Associate Professor, University of California at Davis, 2006
Assistant Professor, University of California at Davis, 2003 - 2005
Assistant Professor, University of Iowa, 2000-2003.
Sole Proprietor, Robert J. Yetman, CPA, Georgia, 1995-1996
Price Waterhouse, San Diego and Atlanta, 1992-1995
Intelligence Analyst, Czech Interpreter, U.S. Army, 1985-1989

HONORS AND AWARDS

Appointed by UC President Yudof to the California Ethics Curriculum Committee, a committee responsible for determining the State of California Certified Public Accountant ethics educational requirements

Teacher of the Year Award, Graduate School of Management 2011¹
Professor of the Year Teaching Award, Graduate School of Management 2010
Faculty Fellow, American Accounting Association Doctoral Consortium 2010
Professor of the Year Teaching Award, Graduate School of Management 2009
Faculty Fellow, American Accounting Association Doctoral Consortium 2009
Professor of the Year Teaching Award, Graduate School of Management 2007
Professor of the Year Teaching Award, Graduate School of Management 2006
Professor of the Year Teaching Award, Graduate School of Management 2005
Fellow, American Tax Association Doctoral Consortium, 2005
American Taxation Association/PricewaterhouseCoopers Tax Dissertation Award, 2001
McGladrey Research Fellow, University of Iowa, Fall 2001
Arthur Andersen Dissertation Fellowship, 2000

¹ Starting in 2011 one Teacher of the Year award is given, although a tie in 2011 led to two such awards being given. Prior to 2011, two Professor of the Year teaching awards are given by the GSM each year, one for core classes, and one for elective classes.

PROFESSIONAL ACTIVITIES

California Society of Certified Public Accountants

Member, Accounting Education Committee 2012 - current

American Accounting Association:

Long Range Planning Committee, American Tax Association 2009-2010

Publications Committee, American Tax Association 2009-2010

External Relations Committee, American Tax Association 2009-2010

Faculty Attendee, American Accounting Association Doctoral Consortium 2009

Chair, Publications Committee, American Taxation Association 2007-2008

American Taxation Association Dissertation Award Committee 2007-2008

American Taxation Association Publications Committee 2006-2007

Trustee for the American Taxation Association 2005- 2007

American Taxation Association Tax Manuscript Award Committee 2005-2006

American Tax Association Long-Range Planning Task Force 2004-2005

American Taxation Association Tax Manuscript Award Committee 2004-2005

American Taxation Association Publications Committee 2003-2004

Journal of the American Taxation Association annual conference committee 2003-2004

Chair of the American Taxation Association Tax Dissertation Award committee 2003

American Taxation Association tax manuscript award committee 2002

National Tax Association:

Invited Forum on Nonprofits and Charities at the 2005 NTA annual meeting

Editorial Activities:

Accounting Horizons Associate Editor (2012)

The Accounting Review Editorial Board (2011- 2012)

Journal of the American Taxation Association Editorial Board (2003-2005; 2009-2010)

Reviewer Activities:

Accounting Review

Journal of Accounting and Economics

Contemporary Accounting Research

Journal of Public Economics

National Tax Journal

Journal of Accounting and Public Policy

Nonprofit and Voluntary Sector Quarterly

Advances in Taxation

Accounting Horizons

Public Administration Review

American Accounting Association Annual Meetings (2000-2010)

American Accounting Association Western Meetings (2009)

CONSULTING ACTIVITIES

California State Teachers Retirement System (CalSTRS). Financial Reporting and Auditing Expert consultant to the Board of Directors. Function as direct advisor to the Board of Directors on all issues regarding financial reporting and auditing. Function as Audit Committee Financial Expert consistent with the Sarbanes Oxley regulations.

RESEARCH INTERESTS

Examining how organizations respond to economic incentives caused by taxes, governance, regulation, and disclosure

CURRENT WORKING PAPERS

“How Does the Incentive Effect of the Charitable Deduction Vary Across Charities?” with Michelle Yetman. Preparing for second round resubmission at *The Accounting Review*.

“Do Donors Discount Misleading Accounting Information?” with Michelle Yetman. Preparing for second round resubmission at *The Accounting Review*

“Constraining Managers without Owners: Governance of the Not-for-Profit Enterprise” with Mihir Desai. Preparing for second round revision at *The Journal of Governmental and Nonprofit Accounting*.

"Mitigating the Effects of Zero Fundraising Expenses on Nonprofit Research", with Michelle Yetman. Presented at the American Accounting Association Government and Nonprofit meetings, March 2012.

"Accounting Based Performance Metrics and Executive Compensation in Nonprofit Organizations." With Amy Swaney (Michigan State), Karen Sedatole (Michigan State), and Michelle Yetman.

PUBLICATIONS

In-Print Research Articles

Yetman, Robert. 2001. Tax Motivated Expense Allocations by Not-for-Profit Organizations, *The Accounting Review*.

Landsman, Wayne, Doug Shackelford, and Robert Yetman. 2002. The Determinants of Capital Gains Tax Compliance: Evidence from the RJR Nabisco Leveraged Buyout, *Journal of Public Economics*.

Yetman, Michelle and Robert Yetman. 2003. The Effect of Nonprofit's Taxable Activities on the Supply of Private Donations, vol LVI, No. 1 Part 2 *National Tax Journal*.

Omer, Tom and Robert Yetman. 2003. Near-Zero Taxable Income Reporting by Nonprofit Organizations, vol. 25 No. 2, Fall *Journal of the American Taxation Association*.

Yetman, Robert. 2003. Nonprofit Taxable Activities, Production Complementarities, and Joint Cost Allocations. *National Tax Journal*. 56 (December): 789–799.

Sansing, Richard and Robert Yetman. 2006. Governing private foundations using the tax law. *Journal of Accounting and Economics* 41: 363 – 384.

Krishnan, Ranjani, Michelle Yetman and Robert Yetman. 2006. Expense Misreporting in Nonprofit Organizations. *The Accounting Review* 81(March): 399-420.

Omer, Tom and Robert Yetman. 2007. Tax Misreporting and Avoidance by Nonprofit Organizations. *Journal of the American Taxation Association* 29 (Spring) 1: 61–86.

Yetman, Michelle and Robert Yetman. 2008. Why do Nonprofits Have Taxable Subsidiaries? *National Tax Journal*, 62 No. 4 (December): 675 - 698.

Yetman, Michelle, Robert Yetman and Brad Badertscher. 2009. Calibrating the Reliability of Publicly Available Nonprofit Taxable Activity Disclosures: Comparing IRS 990 and 990-T Data. *Nonprofit and Voluntary Sector Quarterly*, April v38: 220 – 236.

Yetman, Michelle and Robert Yetman. 2009. Determinants of the Taxable Activities of Nonprofit Organizations. *Journal of Accounting and Public Policy*, 28: 495–509.

Yetman, Michelle and Robert Yetman. 2011. The Effect of Governance on the Financial Reporting Quality of Nonprofit Organizations. Forthcoming, *Contemporary Accounting Research*.

Book Chapters

“Borrowing and Debt” in Financing Nonprofits: Putting Theory Into Practice. Edited by Dennis Young. Lanham, Md.: AltaMira Press, 2007.

“Capital Formation” in Handbook of Research on Nonprofit Economics and Management. Edited by Bruce Seaman and Dennis Young. Williston, VT.: Edward Elgar Publishing, 2010.

In Print Other Articles

Yetman, Robert. 2004. Discussion of Germany’s Repeal of the Corporate Capital Gains Tax: The Equity Market Response. *Journal of the American Taxation Association*. 26 (Supplement): 99–101.

Yetman, Robert. 2004. A Discussion with Reviewers: Insights from the Midyear ATA Meetings. *Journal of the American Taxation Association*. 26 (Supplement): 135–141.

INVITED PRESENTATIONS

American Accounting Association Government and Nonprofit Section Meetings, 2012. Paper presentation and discussant for another paper.

American Accounting Association Meetings, 2011. Special session on Nonprofit Accounting research.

University of Houston, 2011.

American Accounting Association Annual Meeting, 2010. Forum of Research on Nonprofit Organizations.

American Accounting Association Doctoral Consortium, 2010. "Research on Nonprofit Organizations"

Santa Clara University, May 2010

Emory University, April 2010

American Accounting Association Doctoral Consortium, June 2009. "Research on Nonprofit Organizations"

University of Kentucky, October 2007

American Accounting Association Annual Meeting, 2007, paper presentation

"Why do Nonprofit Organizations have Taxable Subsidiaries?" University of North Carolina Tax Symposium 2007

"Tax Avoidance by Nonprofit Organizations" at the Journal of the American Taxation Association Conference 2005

"Causes and Consequences of the Unrelated Business Income Tax", National Tax Association Annual Meeting 2005

"Taxable Income Management by Nonprofit Organizations", University of Illinois Tax Symposium 2005

"Borrowing and the Use of Debt by Nonprofit Organizations", National Center on Nonprofit Enterprise 2005

"The Effect of Governance on the Financial Reporting Behavior of Public Charities", American Accounting Association Annual Meeting, 2005, paper presentation

"Governance and the Behavior of Private Foundations" Federal Reserve Bank of New York 2004

"The Effect of Governance on the Financial Reporting Behavior of Public Charities" Federal Reserve Bank of New York 2004

American Accounting Association Annual Meeting, 2004, paper presentation

"How Usable is Publicly Available Nonprofit Taxable Activity Data?" Association for Research on Nonprofit Organizations and Voluntary Action Annual Meeting 2003

American Accounting Association Annual Meeting, 2003, paper presentation

American Accounting Association Annual Meeting, 2002, paper presentation

American Accounting Association Annual Meeting, 2001, paper presentation

"Determinants of the Taxable Activities of Nonprofit Organizations" American Taxation Association Annual Meeting, 2003

Association for Research on Nonprofit Organizations and Voluntary Action Annual Meeting, 2003, paper presentation.

"Distribution Policies of Private Foundations" University of North Carolina Tax Symposium 2003

“Financial Disclosure Management by Nonprofit Organizations” Arizona State University, Fall 2003.

“Taxable Income Management by Nonprofit Organizations” University of Arizona, Spring 2002.
Texas A&M University, Spring 2002.

Michigan State University, Fall 2002.

George Washington University, Fall 2002.

Big 10+ Accounting Research Conference, June 2002.

“The Effects of Nonprofit’s Taxable Activities on the Supply of Private Donations” University of North Carolina Tax Symposium 2002

UNIVERSITY ADMINISTRATION AND SERVICE

Graduate School of Management:

Faculty Chair, Masters of Professional Accountancy program.

Educational Policy Committee 2010-2011

Lead Proposer, Masters of Professional Accountancy degree proposal 2009-current

Chair, Committee on Courses 2009-2010

Executive Committee 2009-2010

Chair, Accounting Faculty Recruitment Committee 2009-2010

Dean Search Committee 2009

Finance Faculty Recruitment Committee 2009-2010

Chair, Economics Faculty Recruitment 2008-2009

Finance Faculty Recruitment Committee 2008-2009

Chair, Accounting Faculty Recruitment Committee 2006

Educational Policy Committee 2008-current

Executive Committee 2006-2007

Chair, Information Technology Committee 2005-current

Bordeaux MBA program at U.C. Davis, class instructor 2004 - 2007, 2010

U.C. Davis Wine Executive Program, class instructor, 2004 - 2010

U.C. Davis Law Extension Summer Program, class instructor 2005, 2007

University of California, Davis:

Faculty Representative to the Academic Senate 2008-2009

Academic Senate Library Committee 2004-2005

TEACHING

Courses Developed and Taught:

“Corporate Governance” MGT/MGP 274, created an elective course on the theoretical and applied governance of corporations in the U.S. and abroad with particular emphasis on identifying and preventing corporate fraud and malfeasance, offered to second year MBAs. This course did not previously exist at UC Davis.

Courses Taught:

“Markets and the Firm” MGP 202A, a core microeconomics course for first year MBAs

“Taxes and Business Strategy”, MTG/MGP 264, an elective for second year MBAs

Overall Instructor Rating

Mean (Median) of 4.9 (5.0) on a 5.0 scale aggregate for all courses taught at UC Davis
(similar ratings received at the University of Iowa)