

Dr Grant Richardson

Biography/ Background

Grant Richardson is Chaired Professor of Accounting in the School of Accounting and Finance at the University of Adelaide. He was previously the Discipline Leader of Accounting and Information Systems. Professor Richardson has worked and held several senior full-time and visiting positions at leading academic institutions around the world, including China (Mainland), Hong Kong (SAR), Japan, Singapore and the United States.

Professor Richardson has published in many high-quality refereed journal publications across the accounting, finance and law disciplines such as *The European Accounting Review*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Journal of Banking and Finance*, *Journal of Corporate Finance* and *The Federal Law Review*.

Grant has also published in the top-4 specialist journals in international accounting, represented by *The Journal of International Accounting Research*, *The International Journal of International Accounting*, *Journal of International Financial Management and Accounting* and *The Journal of International Accounting, Auditing and Taxation*.

Professor Richardson is an Associate Editor of *The Journal of Contemporary Accounting and Economics*. He is also a Senior Research Fellow in the Faculty of Business and Economics at Monash University, and serves on the Editorial Boards of a number of internationally renowned accounting, finance and law journals, including *ABACUS*, *Advances in Taxation*, *The Journal of International Accounting, Auditing and Taxation* and *The New Zealand Journal of Taxation Law and Policy*.

Grant has also been an Ad Hoc Reviewer on many leading accounting, finance and law journals, including *Accounting and Business Research*, *Accounting and Finance*, *Accounting Horizons*, *British Accounting Review*, *Corporate Governance: An International Review*, *Journal of Accounting and Public Policy*, *Journal of Banking and Finance*, *Journal of Business Ethics*, *Journal of Business, Finance and Accounting*, *Journal of Corporate Finance*, *The Journal of International Accounting Research*, *Journal of Public Economics*, *Journal of World Business*, and *The Monash Law Review*.

Finally, Professor Richardson consults for industry and government in the areas of accounting, taxation and academic research in Australia and internationally.

Awards & Achievements

Awards and achievements received since joining The University Of Adelaide on 1 July 2010 are summarized as follows:

- 2015: The University of Adelaide, Faculty of the Professions, Executive Dean's Commendation for Excellence in Research in 2015.
- 2015: Best Paper Award at the 2015 *Journal of Contemporary Accounting and Economics* (JCAE) Conference, Kuala Lumpur, Malaysia (with Dr. B. Wang and Dr. X. Zhang).
- 2014: The University of Adelaide, Faculty of the Professions, Executive Dean's Award for Excellence in Research in 2014.
- 2011: Best Tax Paper Award at the 2011 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Darwin NT, Australia (with Dr. R. Lanis).

Teaching Interests

Professor Richardson's primary teaching responsibilities lie in supervising PhD Students. He also teaches basic and advanced management accounting courses in the Business School at the University of Adelaide.

Research Funding

Research Funding received since joining The University Of Adelaide on 1 July 2010 is summarized as follows:

- Tax Haven Utilization, Money Laundering, Investor Protection and Financial Reporting Quality, *Faculty of the Professions, The University of Adelaide, Category 1 Research Support 2015*, \$10,000.
- The Effect of the Introduction of the General Anti-Avoidance Rule on the Tax-Sheltering Behavior of Chinese Listed Firms. *Hong Kong Special Administrative Region General Research Fund (GRF)*, 2014, \$141,309 (with Dr S. Leung and Dr. G. Taylor).
- *The Business School, the University of Adelaide, Momentum Fund Research Grant*, 2014, \$14,000.
- Mind the Gap - The Supply of and Demand for Registered Company Auditors in Australia. *The Institute of Chartered Accountants in Australia Research Grant 2013*, \$49,069 (with Dr. M. Bessell, Dr. L. Powell and Professor D. Round).
- International Tax Avoidance: Evidence from Australia, Hong Kong and the United States. *Curtin University Research Cluster Funding*, 2011, \$10,000 (with Dr. G. Taylor).
- Corporate Tax Aggressiveness, Outside Directors and Debt Policy: An Empirical Analysis. *The University of Adelaide Start-Up Grant for New Professorial Staff*, 2010, \$20,000.

Publications

Refereed journal articles and book chapters published since joining the University of Adelaide on 1 July 2010 are summarized as follows:

- Al Hadi, A., M. Hasan, G. Taylor and G. Richardson. 2016. Does firm life cycle explain firms' propensity to engage in corporate tax avoidance? ***The European Accounting Review***, forthcoming.
- Al Hadi, A., M. Hasan, G. Taylor, M. Hossain and G. Richardson. 2016. Market risk disclosures and investment efficiency: international evidence from the Gulf-Cooperation Council financial firms. ***Journal of International Financial Management and Accounting***, forthcoming.
- Lanis, R., and G. Richardson. 2016. Outside directors, corporate social responsibility performance and corporate tax aggressiveness: an empirical analysis. ***Journal of Accounting, Auditing and Finance***, forthcoming.
- Richardson, G., R. Lanis and G. Taylor. 2016. Women on the board of directors and corporate tax aggressiveness in Australia: an empirical analysis. ***Accounting Research Journal***, forthcoming.
- Richardson, G., B. Wang and X. Zhang. 2016. Ownership structure and corporate tax avoidance: evidence from publicly listed private firms in China. ***Journal of Contemporary Accounting and Economics***, 12: 141-158.
- Richardson, G. 2016. The determinants of tax evasion: a cross-country study. In Dion, M., D. Weisstub and J.L. Richet (Eds.). ***Financial Crimes: Psychological, Technological, and Ethical Issues***. Springer: Switzerland, pp. 33-57.
- Liu, C., J. Aharony, G. Richardson, and A. Yawson. 2016. Corporate litigation and changes in CEO reputation: guidance from U.S. federal court lawsuits. ***Journal of Contemporary Accounting and Economics***, 12: 15-34.
- Lanis, R., and G. Richardson. 2016. A reply to corporate social responsibility and tax aggressiveness: a test of legitimacy theory. ***Social and Environmental Accountability Journal***, 35, 198-200.
- G. Richardson, and G. Taylor. 2015. Transfer pricing incentives of tax haven utilization: evidence from multinational U.S. firms. ***International Journal of Accounting***, 50, 458-485.
- Taylor, G., G. Richardson, and R. Taplin. 2015. Determinants of Tax Haven Utilization: Evidence from Australian Firms. ***Accounting and Finance***, 55: 545-574.
- Lanis, R., G. Richardson, and G. Taylor. 2015. Board of director gender and corporate tax aggressiveness: an empirical analysis. ***Journal of Business Ethics***, 127: 439-457.
- G. Taylor, G. Richardson, and R. Lanis. 2015. Multinationality, tax havens, intangible assets and transfer pricing aggressiveness: an empirical analysis. ***Journal of International Accounting Research***, 14: 25-57.

- Shan, Y.G., I. Troshani, and G. Richardson. 2015. An empirical examination of the impact of XBRL on audit fees: a cross-country comparison of the US and Japan. ***Journal of Contemporary Accounting and Economics*** (Lead Paper), 11: 89-103.
- Lanis, R, and G. Richardson. 2015. Is corporate social responsibility performance associated with corporate tax avoidance? ***Journal of Business Ethics***, 127: 439-457.
- Richardson, G., R. Lanis, and G. Taylor. 2015. Financial Distress, Outside Directors and Corporate Tax Aggressiveness Spanning the Global Financial Crisis: An Empirical Analysis. ***Journal of Banking and Finance***, 52: 112-129.
- Richardson, G., G. Taylor, and R. Lanis. 2015. The Impact of financial distress on corporate tax avoidance spanning the global financial crisis: evidence from Australia. ***Economic Modelling***, 44: 44-53.
- Richardson, G., G. Taylor, and C. Wright. 2014. Corporate profiling of tax malfeasance: a theoretical and empirical assessment of tax-audited Australian firms. ***eJournal of Taxation Research***, 12: 359-382.
- Richardson, G., R. Lanis, and S.C.M Leung. 2014. Corporate tax aggressiveness, outside directors, and debt: an empirical analysis. ***Journal of Corporate Finance***, 25: 107-121
- Taylor, G., and G. Richardson. 2014. Incentives for corporate tax planning and reporting: empirical evidence from Australia. ***Journal of Contemporary Accounting and Economics*** (Lead Paper), 10: 1-15.
- Leung, S.C.M., G. Richardson and B. Jaggi. 2014. Corporate board and board committee independence, firm performance, and family ownership concentration: an analysis based on Hong Kong firms. ***Journal of Contemporary Accounting and Economics***, 10: 16-31.
- Richardson, G., G. Taylor, and R. Lanis. 2013. Determinants of transfer pricing aggressiveness: empirical evidence from Australian firms. ***Journal of Contemporary Accounting and Economics***, 9: 136-150.
- Richardson, G., R. Lanis, and G. Taylor. 2013. The impact of board of director oversight characteristics on corporate tax aggressiveness: an empirical analysis. ***Journal of Accounting and Public Policy***, 32: 68-88.
- Taylor, G., and G. Richardson. 2013. The determinants of thinly capitalized tax avoidance structures: evidence from Australian firms. ***Journal of International Accounting, Auditing and Taxation***, 22: 12-25.
- Lanis, R., and G. Richardson. 2013. Tax aggressiveness and corporate social responsibility disclosure: a new test of legitimacy theory. ***Accounting, Auditing and Accountability Journal***, 26: 75-100.
- Taylor, G., and G. Richardson. 2012 International corporate tax avoidance practices: evidence from Australian firms. ***International Journal of Accounting***, 47: 469-496.

- Taylor, G., G. Richardson, G. Tower, and P. Hancock. 2012. The determinants of reserves disclosure in the extractive industries: evidence from Australian firms. ***Accounting and Finance***, 52: 373-402.
- Richardson, G., and R. Lanis. 2012. Corporate social responsibility and tax aggressiveness: an empirical analysis. ***Journal of Accounting and Public Policy***, 31: 86-108.
- Lanis, R., and G. Richardson. 2011. The effect of board of director composition on corporate tax aggressiveness. ***Journal of Accounting and Public Policy***, 30: 50-70.
- Callen, J., M. Morel, and G. Richardson. 2011. Do religion and culture mitigate earnings management? A cross-country analysis. ***International Journal of Disclosure and Governance***, 8: 103-121.