

**ELIZABETH PLUMMER**  
**Professor of Accounting**

M.J. Neeley School of Business  
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**Education**

- Ph.D. The University of Texas at Austin, Department of Accounting, 1994.
- M.P.A. The University of Texas at Austin, Department of Accounting, 1986. Tax Specialization.
- B.A. Rice University, Houston, Texas, 1984. Economics and Managerial Studies, Magna Cum Laude, Phi Beta Kappa.

**Professional Experience**

Texas Christian University, Fort Worth, Texas.  
Professor, 2016 - present.  
Associate Professor, 2007 – 2016.

TCU School of Medicine, Fort Worth, Texas.  
Professor of Medical Education, 2019 – present.

University of North Texas, Denton, Texas. Assistant Professor, KPMG Faculty Fellow in Taxation, August 2003 to 2007. Promoted to Associate Professor with tenure in May 2007.

Southern Methodist University, Dallas, Texas. Assistant Professor, August 1997 to August 2003.

University of Georgia, Athens, Georgia. Assistant Professor, September 1993 to August 1997.

Price Waterhouse, San Francisco, International Tax Services. Tax Senior/Staff, August 1986 to August 1988.

Certified Public Accountant, Texas, 1988 - current.

**Teaching Awards and Recognition**

Texas Christian University: Neeley Graduate Teaching Award – Elective, 2018  
Maryrose Short Teaching Excellence Award, 2014  
Neeley Graduate Teaching Award – Core, 2013  
Most Outstanding Professor – selected by MAc class  
2018, 2019, 2020 (co-recipient), 2021

University of North Texas: Recognition in Honors Day Convocation, 2005, 2006, and 2007;  
Mortar Board Top Prof Recognition, 2004.

Southern Methodist University: Honoring Our Professors' Excellence Professor, 2001 and 2002.

University of Georgia: Beta Alpha Psi Outstanding Teacher of the Year, 1995 and 1997.

### **External Grants and Awards**

David C. Lincoln Fellowship in Land Value Taxation, 2008 and 2010.  
Referee-of-the-Year, *National Tax Journal*, 2005.  
Arthur Andersen Junior Faculty Teaching and Research Fellowship, 1999-2000.  
Price Waterhouse Foundation Tax Research Fellow, 1996-1997.  
Best Paper/First Prize, Chicago Quantitative Alliance Academic Competition, 1995.  
Ernst & Young Doctoral Dissertation Grant, 1993.  
Deloitte & Touche Doctoral Fellowship, 1992.

### **University Grants and Awards**

Texas Christian University Neeley School Summer Research Funding, 2009-2013, 2015-2017.  
University of North Texas Junior Faculty Summer Research Fellowship, 2004, 2005, 2006.  
University of North Texas, Department of Accounting, Summer Research Award, 2006.  
University of North Texas Faculty Research Grant, 2004.  
Southern Methodist University Faculty Research Grant, 2001, 2002.  
University of Georgia Faculty Research Grants, 1995, 1996, 1997.

### **Current/Recent Professional Activities**

Editorial Board, *Journal of the American Taxation Association*  
Ad Hoc Reviewer for *Health Affairs*, *Contemporary Accounting Research*, *National Tax Journal*, *Accounting Horizons*, *Journal of Accounting and Public Policy*, *Advances in Taxation*, *Journal of Risk and Insurance*  
ATA Tax Manuscript Award Committee (2016-2017, 2017-2018, 2019-2021)  
ATA Awards Committee (2018-2019, 2020-2021)

### **Publications in Academic Journals**

Plummer, E., & Wempe, W. 2021. Do Insurers Manage their Medical Loss Ratios? At What Cost? *Journal of Insurance Regulation*, 40(1).

Plummer, E., & Wempe, W. 2021. Home Health Agencies: Empirical Evidence on the Patient-Driven Groupings Model's Expected Effects on Agency Reimbursements. *Home Health Care Management & Practice*, 33(3), 183-192.

Plummer, E., & Wempe, W. 2021. The Effects of Healthcare Payment Systems on Skilled Nursing Facilities' Cost Structure and Human Resource Strategies. *Journal of Management Accounting Research*.

Callaghan, S., Plummer, E., & Wempe, W. 2020. Health Insurers' Claims and Premiums under the Affordable Care Act: Evidence on the Effects of Bright Line Regulations. *Journal of Risk and Insurance*.

Plummer, E., & Wempe, W. 2016. The Affordable Care Act's Effects on the Formation, Expansion, and Operation of Physician-Owned Hospitals. *Health Affairs*.

- Plummer, E. 2015. The Effect of Protest Format on Appeals Adjustments for Residential Properties. *Journal of the American Taxation Association*, Spring.
- Plummer, E. 2014. The Effects of Property Tax Protests on the Assessment Uniformity of Residential Properties. *Real Estate Economics*, Winter.
- Plummer, E., & Patton, T.K. 2015. Using Financial Statements to Provide Evidence on the Fiscal Sustainability of the States. *Journal of Public Budgeting, Accounting & Financial Management*, Summer.
- Kobelsky, K., G., Lasorsiliere, & Plummer, E. 2014. The Impact of Information Technology on Performance in the Not-for-Profit Sector. *International Journal of Accounting Information Systems*, March.
- Nichols, D., Plummer, E., & Wempe, W. 2011. Equitable Taxation and the Provision of Health Insurance Subsidies. *Business and Society Review*, Winter.
- Lee, T., and Plummer, E. 2011. Valuation of Oil and Gas Properties and their Contribution to School District Tax Revenues: Evidence from Texas. *Journal of Property Tax Assessment and Administration*, Winter. Lead article.
- Plummer, E. 2010. Evidence on the Distributional Effects of a Land Value Tax on Residential Households. *National Tax Journal*, March.
- S. Moehrle, K. Anderson, F. Ayres, C. Bolt-Lee, R. Debreceeny, M. Dugan, C. Hogan, M. Maher, and E. Plummer. 2009. The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force. *Accounting Horizons*, December.
- Winner of the 2009 Best Paper Award for *Accounting Horizons*.
- Plummer, E., & Pavur, R. 2009. The Effects of Rate Limits on Property Tax Revenues and School Expenditures: Evidence from Texas. *Journal of the American Taxation Association*, Fall.
- Lee, T., & Plummer, E. 2007. Budget Adjustments in Response to Spending Variances: Evidence of Ratcheting of Local Government Expenditures. *Journal of Management Accounting Research*.
- Plummer, E., Hutchison, P.D., & Patton, T.K. 2007. GASB 34's Governmental Financial Reporting Model: Evidence on its Information Relevance. *The Accounting Review*, January.
- Plummer, E. 2006. The Effects of State Funding on Property Tax Rates and School Construction. *Economics of Education Review*, October.
- Plummer, E. 2003. Evidence on the Incidence of Residential Property Taxes Across Households. *National Tax Journal*, December.
- Mest, D.P., & Plummer, E. 2003. Analysts' Rationality and Forecast Bias: Evidence from Analysts' Sales Forecasts. *Review of Quantitative Finance and Accounting*, September. Lead article.

Plummer, E. 2002. The Effect of Tax Rate Changes on the Yield Spread Between Corporate and Municipal Bonds. *Advances in Taxation 14*, July.

Plummer, E., & Mest, D.P. 2001. Evidence on the Management of Earnings Components. *Journal of Accounting, Auditing, and Finance*, Fall.

Mest, D.P., & Plummer, E. 2000. Revisions in Analysts' Earnings Forecasts: Evidence of Nonlinear Adaptive Expectations. *Journal of Forecasting 19*, November. Lead article.

Plummer, E. 2000. Incentive Effects of the Investment Tax Credit: Evidence From Analysts' Forecasts. *Advances in Taxation 12*, July.

Plummer, E., & Tse, S.Y. 1999. The Effect of Limited Liability on the Informativeness of Earnings: Evidence from the Stock and Bond Markets. *Contemporary Accounting Research*, Fall.

Mest, D.P., & Plummer, E. 1999. Transitory and Persistent Earnings Components as Reflected in Analysts' Short-Term and Long-Term Earnings Forecasts: Evidence from a Nonlinear Model. *International Journal of Forecasting 15*, November.

Plummer, E., & Robinson, J. 1990. Capital Market Evidence of Windfalls from the Acquisition of Tax Carryovers. *National Tax Journal*, December.

#### **Other Refereed Publications**

Bolt-Lee, C., & Plummer, E. 2021. Practical Highlights of Recent Tax Research. *The Tax Adviser*, April.

Hutchison, P., George, B., & Plummer, E. 2018. Latent Semantic Analysis: A Big Data Opportunity For Tax Research. *The Contemporary Tax Journal*, Winter.

Bolt-Lee, C., & Plummer, E. 2017. The Preparer Penalties of Sec. 6694 and Sec. 6695. *The Tax Adviser*, February.

- Chosen as the 2017 Best Article for *The Tax Adviser*

Plummer, E. 2016. Three Recent State Supreme Court Decisions affecting the State and Local Taxation of Energy. *Petroleum Accounting and Financial Management Journal*, Fall/Winter.

Bolt-Lee, C., & Plummer, E. 2013. Highlights of Tax Research. *Journal of Accountancy*, July.

Plummer, E., & R. Vigeland. 2011. LIFO and the Petroleum Refining Industry. *Petroleum Accounting and Financial Management Journal*, Fall/Winter.

Plummer, E., & B. Vigeland. 2011. Considering Life after LIFO. *The CPA Journal*, November.

Plummer, E., & Bibb, K.A. 2011. Recent Proposals to Limit Tax Incentives for Oil and Gas Companies. *Petroleum Accounting and Financial Management Journal*, Summer.

Bolt-Lee, C., & Plummer, E. 2008. A Showcase of Tax Research. *Journal of Accountancy*, October.

Ayers, B., & Plummer, E. 1997. New MSA and Health Insurance Rules Create Opportunities. *Taxation for Accountants*, May.

Ayers, B., & Plummer, E. 1997. New MSA and Health Insurance Rules Create Opportunities. *Tax Ideas*, June 18. Reprinted from *Taxation for Accountants*.

Mangina, N., Plummer, E., & Streer, P. 1997. Distributions by LLCs Can Have Significant Income Tax Consequences. *The CPA Journal*, April.

### **Other Publications and Articles**

Plummer, E., Makary, M., & Bai, G. 2021. What SEC football taught us about COVID-19. The Hill, December 9, 2021. <https://thehill.com/opinion/healthcare/584938-what-college-football-just-taught-us-about-covid-19>

Bai, G., Plummer, E., & Anderson, G.F. 2021. “Using the Hospital Compare Website to Make Hospital Community Benefit More Transparent”. *Health Affairs Blog*, September 10, 2021. <https://www.healthaffairs.org/doi/10.1377/hblog20210903.507376/full/>

Hutchison, P. Plummer, E., & White, C. 2013. “Taxpayer Income, Deductions and Credits: Attributes and Characteristics.” *International Center for Business Research*, August 2013.

Plummer, E. 2010. “How Do Rate Limits Affect Property Tax Revenue and School Expenditures?” *State Tax Notes*, October 18, 2010.

Plummer, E. 2010. “Effects of a Land Value Tax on Residential Households.” *State Tax Notes*, July 26, 2010.

Plummer, E. 2009. “Effects of a Land Value Tax Across and Within Property Classes.” *State Tax Notes*, August 31, 2009.

Plummer, E. 2007. “Texas State Funding and its Effects on Property Tax Rates and School Construction.” *State Tax Notes*, February 26, 2007.

Plummer, E. 2002. “Revenue and Distributional Effects of Property Tax Relief Measures: Evidence from Texas School Districts.” *State Tax Notes*, July 17, 2002.

### **Book Chapters and Book Reviews**

Plummer, E. 2009. “Fairness and Distributional Issues” in *Land Value Taxation: Theory, Evidence, and Practice*, R. F. Dye and R. W. England (editors). Cambridge, MA: Lincoln Institute of Land Policy, 2009.

Plummer, E. 2004. Review of *Local Tax Policy: A Political Perspective*, by David Brunori, for *The Journal of the American Taxation Association* (Fall 2004).

### **Work in Progress**

“Nursing Home Pandemic Relief Under QIP’s Performance-Based Formula: Does Performance Actually Matter, and Should It?” (with Bill Wempe). Under 2<sup>nd</sup>-round review.

“Trends of Prescription Drug Manufacturer Rebates in Commercial Health Insurance Plans, 2015-2019” (with G. Bai, M. Socal, J. Ballreich, and G. Anderson). Under review.

“Neighborhood Differences in Geographic Access to Hospitals and Hospital Quality” (with Bill Wempe).

### **Competitive Presentations**

August 2013	AAA Annual Meeting
March 2013	Government and Nonprofit Annual Meeting
November 2012	National Tax Association Annual Meeting
November 2008	National Tax Association Annual Meeting
August 2005	AAA Annual Meeting (two papers)
August 2000	<i>Journal of Accounting, Auditing, and Finance</i> Conference
August 2000	AAA Annual Meeting
November 1998	<i>Contemporary Accounting Research</i> Conference
August 1995	Chicago Quantitative Alliance Annual Conference
July 1995	Georgia Southeast Accounting Research Conference
October 1993	University of Illinois Tax Symposium
February 1990	American Taxation Association Annual Meeting

### **Invited Presentations**

October 2021	Hospital Community Benefit: State Policymaker Discussion, hosted by Johns Hopkins Bloomberg School of Public Health
March 2020	CFO Controller’s Conference (Fort Worth) – cancelled (Covid)
January 2018	Texas Society of CPA’s (Fort Worth Chapter)
November 2010	University of Texas at Arlington
October 2010	Lincoln Institute of Land Policy
February 2009	Baylor University
February 2008	American Taxation Association Annual Meeting
April 2007	Texas Christian University
September 2002	University of North Texas
April 2002	University of Texas at Arlington
September 1997	University of Oklahoma
March 1997	Texas Christian University
February 1997	Southern Methodist University
March 1996	Georgia State University
Spring 1993	Universities of Chicago, Georgia, Iowa, Pennsylvania, & Washington

## Teaching Experience

### Texas Christian University:

- Graduate: Taxation of Business Entities; Tax Research I and II; Corporate Taxation;  
Flow-through Entities Taxation
- Undergraduate: Principles of Taxation

### Texas Christian University, Honor's Thesis and McNair Scholars:

- 2021: Shelby Ralston (chair)
- 2019: Claire Nguyen (chair)
- 2017: Dinah Shitanda (McNair scholar, mentor and thesis chair)
- 2016: Katelyn Bowman (chair)
- 2015: Amy Otte (chair)  
Linh Do  
Kate Wardrop
- 2014: Brooks Anthony (chair)  
Matt Riesen (chair)  
Chloe` Johnson
- 2013: Ben Jun (chair)  
Anh Pham
- 2009: Laura Jewell (chair)

### University of North Texas:

- Tax Research (MS); Federal Income Taxation (BA); Ph.D. Introductory Seminar

### Southern Methodist University:

- Fundamentals of Accounting I and II (BA); Financial Accounting (MBA); Graduate Seminar in Taxation (MS/MBA); Taxes and Business Decisions (MBA)

### University of Georgia:

- Individual Income Taxation (BA); Taxation of Corporations, Partnerships, and Estates and Trusts (BA/MS)

### Dissertation Committees:

- Natalya Minchick, UNT, 2003-2005 (chair)
- Barbara Chaney, UGA, 1996-1997

## TCU Service to the Department, College, and University

### Texas Christian University, Department of Accounting:

2021-2022	Department Chair Advisory Committee (Chair)
2012-2020	Instructor for VITA workshops
2014-current	Curriculum Committee
2015-current	Assessment of Learning Committee
2018-2019	MAc Curriculum Task Force
2015-2016	Faculty Recruiting Committee
2010-2014	Assessment of Learning Committee (Chair)
2013-2015	PPA Mentor (five students each year)
2011-2014	CPE Sponsor Representative/Coordinator
Fall 2012	Member of Review Committee for Department Chair
2010-2012	Curriculum Committee
2009-2012	Faculty Search Committee
2008-2009	Search Committee for Department Chair

### Texas Christian University, Neeley School of Business:

2020-2022	Faculty Evaluation Committee
2018	2020 Strategic Plan: Thought Leadership
2017-2018	Faculty Governance Committee
2016-2018	Faculty Evaluation Committee
2014-2015	Dean's Advisory Committee
2007-2011	Neeley Undergraduate Curriculum Committee
Fall 2010	Undergraduate Ethics Taskforce
Fall 2009	Undergraduate Grade Policy Committee

### Texas Christian University (University-wide):

2021-2022	Budget Advisory Committee
2021-2024	Graduate Council
2020-2021	Administrative Council
2010-2016	Undergraduate Council



### **Service at Universities prior to TCU**

#### University of North Texas, College of Business:

- 2004-2006 Masters Policy Committee (Chair, 2005-2006)
- 2005-2006 Graduate School Admissions Committee
- 2005-2006 MBA Core Committee

#### University of North Texas, Department of Accounting:

- 2004-2007 Advisor to over 50 MS-Tax students annually
- 2006-2007 Personnel and Administration Committee
- 2006-2007 Department Chair Search Committee
- 2005-2007 Ph.D. Student Admissions Committee
- 2004-2007 Doctoral Policy Committee
- 2005-2006 Grade Appeals Committee
- 2004-2006 Academic Policy Committee
- 2003-2004 Operations Committee

#### Southern Methodist University:

- 2000-2003 University Commission on Teaching and Learning Excellence
- 1999-2001 Presidential Scholar Interviews

#### University of Georgia:

- 1996-1997 Terry College of Business Faculty Concerns Committee
- 1995-1997 Accounting Scholarship & Awards Committee
- 1994-1996 Recruiting Committee
- 1994-1996 Ph.D. Comprehensive Exams Committee