

# **JACK BADGER, CPA, Ph.D**

Assistant Professor, Department of Accounting

Middle Tennessee State University – Jones College of Business

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## **Education and Professional Certification**

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**University of Tennessee**, Knoxville, TN

May 2024

*Ph.D in Business Administration – Accounting*

**University of Mississippi** Oxford, MS

May 2016

*Bachelor of Accountancy, Minor in Finance*

**State of North Carolina**

2018 – Present

*Certified Public Accountant*

## **Research**

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### **Interests:**

*Tax, Disclosure, Sports Economics, Financial Reporting, and Capital Markets*

### **Publications in Peer-Reviewed Journals:**

Badger, J., & Short, J. (2025). Determinants and consequences of COVID-19 vaccine mandates. *Journal of Accounting and Public Policy*.

Badger, J. (2025). The Impact of Free Play Tax Deduction Limitations on Sportsbook and State Tax Revenue. *Public Finance Review*.

### **Dissertation**

“Who Benefits from Detailed Income Tax Footnotes?”

- Committee: James Chyz (Chair), William Fox, LeAnn Luna, and Linda Myers
- 2023 Tennessee Alumni Research Symposium (Presenter)
- 2025 AAA Spark Meeting (Presenter)
- Under review at *Journal of Accounting and Public Policy*

### **Working Papers Under Review:**

“Taxing Talent in Women’s Sports: Evidence from the WNBA”

- Under 2<sup>nd</sup> round review at the *Journal of Sports Economics*

“The Impact of State Income Tax Rates on Recruiting in the NIL Era of Collegiate Athletics” with James Chyz and Fabio Gaertner

- Under review at the *Journal of the American Taxation Association*
- 2025 Tennessee Alumni Research Symposium (Coauthor Presenter)

“The Impact of Income Tax Rates on Workplace Quality: Evidence from the National Football League”

- Under review at *European Sport Management Quarterly*

“The Effects of Bonus Depreciation on Investment Prices, Demand Reallocation, and Market Liquidity: Evidence from the Thoroughbred Horse Market”

- Under review at the *National Tax Journal*

“A Re-Examination of State Income Taxes and Individual Athletic Performance”

- Under Review at *Empirical Economics Letters*

“The Influence of Institutional, Economic, and Governance Factors on Cryptocurrency Adoption and Regulation in Africa: A Continent-Wide Analysis” with Kehinde Ogunade

- Revising for second round submission at the *African Review of Economics and Finance*

### **Other Working Papers:**

“Disclosure Timeliness and Informativeness Under SEC Item 1.05: Evidence from Cybersecurity Breach Filings” with Jacob Arthur and Marcy Binkley

- Preparing for submission to the *Journal of Information Systems*
- 2025 Middle Tennessee Workshop Series (Presenter)

“Shifts in Cybersecurity Breach Disclosure Following SEC Item 1.05” with Jacob Arthur and Marcy Binkley

- Preparing for submission to the *Journal of Emerging Technologies in Accounting*
- 2025 International Conference on Information Systems Workshop (Presenter)
- 2026 AAA Accounting Information Systems and Strategic and Emerging Technology Midyear Meeting (Scheduled)

“Cybersecurity Risk Disclosure under SEC Regulation Item 1C” with Marcy Binkley, Deanie Chadouin, and Travis Foshag

- Preparing for submission to *Accounting Horizons*
- 2025 Middle Tennessee Workshop Series (Coauthor Presenter)

“Investor Response to Net Operating Loss Carryback Provisions” with James Chyz

- AAA Annual Meeting 2023 (Presenter)
- University of Tennessee Accounting Workshop (Presenter)

“I See You: Visibility and Sales Tax Avoidance” with James Chyz, William Fox, and LeAnn Luna

- 2023 National Taxation Association Annual Conference on Taxation (Presenter)
- Workshop presentation at the University of Tennessee (Presenter)

“Where should Mom and Dad Retire? A Tax Planning Case Study for U.S. Retirees Abroad”

- Teaching Case
- 2026 American Taxation Association Teaching and Curriculum Conference (Scheduled – Presenter)

“Bringing AI into Tax Research in the Classroom and Beyond: Helping Students Work Smarter (and More Thoughtfully) with AI Tools”

- Teaching Case
- 2025 AAA Data Analytics and Technologies in Accounting (DATA) Workshop (Presenter)
- 2025 AAA Conference on Teaching and Learning in Accounting (CTLA) (Presenter)

“Protectionism, Labor Quotas, and Domestic Workers: Evidence from the Canadian Football League”

- Preparing for submission to *Applied Economics*

“The Impact of IFRS Adoption on Access to Clean Water in Sub-Saharan Africa”

- Preparing for submission to the *Journal of International Accounting Research*

“NIL, the Transfer Portal, and Quarterback Talent in NCAA Football” with Michael Roach

- Preparing for resubmission to the *Journal of Sports Economics*

“Provincial Tax Rates and Worker Salaries in the Canadian Football League”

“Gaming Stock Market Reactions to Prediction Market Milestone Events”

## **Teaching Interests**

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Tax, Managerial Accounting, Data Analytics, and Financial Accounting

## **Teaching Experience**

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### **Middle Tennessee State University, Murfreesboro, TN**

- Intro to Federal Income Tax (ACTG 4550)
  - Fall 2025 – Face-to-Face (Mean Evaluation Score: 4.92)
  - Spring 2025 – Face-to-Face (Mean Evaluation Score: 4.87)
  - Fall 2024 – Face-to-Face (Mean Evaluation Score: 4.65)
  - Fall 2024 – Remote Online via Zoom (Mean Evaluation Score: 4.92)
- Federal Income Tax Research and Planning (ACTG 6510)
  - Fall 2025 – Remote Online via Zoom (Mean Evaluation Score: 4.68)
  - Spring 2025 – Face-to-Face (Mean Evaluation Score: 4.90)

### **University of Tennessee, Knoxville, TN**

- Cost Management (ACCT 204)
  - Instructor Rating – 4.79/5
  - Fall 2021 – 67 students (2 sections)
  - Delivery method: Face-to-face with virtual component
- Federal Income Taxation (ACCT 431)
  - Instructor Rating – 4.81/5
  - Summer 2022 – 19 students (1 section)
  - Delivery Method: Face-to-face with virtual component

## **Certifications**

- Inclusive Teaching Certificate – University of Tennessee, Knoxville 2023
- Equity-Minded Teaching Certificate – University of Tennessee, Knoxville 2023

- Experiential Learning Certificate – University of Tennessee, Knoxville 2023
- Course-Based Assessment Certificate – University of Tennessee, Knoxville 2023

## **Academic and Professional Experience**

<b>Middle Tennessee State University</b> , Murfreesboro, TN	2024 – Present
<i>Assistant Professor</i>	
<b>University of Tennessee</b> , Knoxville, TN	2020 – Present
<i>Graduate Research Assistant</i>	
<i>Supervisors: Dr. James Chyz, Pugh Professor of Accounting</i>	
<i>Dr. Linda Myers, Distinguished Professor of Accounting</i>	
<b>Dixon Hughes Goodman</b> , Winston-Salem, NC	July 2018 – May 2020
<i>Valuation Consultant</i>	
<b>PricewaterhouseCoopers</b> , Charlotte, NC	January 2017 – June 2018
<i>Experienced Tax Associate</i>	

## **Conference Attendance**

AAA CTLA, Presenter	2025
AAA DATA Workshop, Presenter	2025
AAA Spark Meeting, Presenter	2025
American Taxation Association Midyear Meeting	2025
National Tax Association Annual Conference on Taxation, Presenter and Discussant	2023
University of Illinois Tax Symposium, Doctoral Consortium	2023
AAA Annual Meeting, Presenter	2023
Tennessee Alumni Research Symposium, Presenter	2023
American Taxation Association Midyear Meeting, Doctoral Consortium	2023
Financial Accounting and Reporting Section Midyear Meeting, Doctoral Consortium	2023
Tennessee Alumni Research Symposium	2022
American Taxation Association Midyear Meeting, Doctoral Consortium	2022
AAA International Conference of the <i>Journal of International Accounting Research (JIAR)</i>	2022
AAA JIAR New Faculty and Doctoral Consortium	2022
Oklahoma State Ph.D Alumni Research Conference	2022
Financial Accounting and Reporting Section Midyear Meeting, Doctoral Consortium	2022
AAA International Conference of the <i>Journal of International Accounting Research (JIAR)</i>	2021
AAA JIAR New Faculty and Doctoral Consortium	2021
Oklahoma State Ph.D Alumni Research Conference	2021
Financial Accounting and Reporting Section Midyear Meeting, Doctoral Consortium	2021
Tennessee Alumni Research Symposium	2021
Tennessee Alumni Research Symposium	2020

## **Service**

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### **Ad-Hoc Reviewer**

Journal of Accounting and Public Policy  
Journal of International Accounting, Auditing, and Taxation

### **Academic Conferences:**

Reviewer and Discussant – AAA Spark Meeting	2025
Reviewer – AAA Annual Meeting	2023
Reviewer – AAA American Taxation Association Midyear Meeting	2023
Reviewer - University of North Texas Accounting Research Conference	2023

### **Middle Tennessee State University**

Undergraduate Honors Thesis Director – Jocelyn Allen	2024-2025
CPE Day Committee	2025
Student and Scholarship Committee	2025

<b>Instructor – AIM Academy for Underrepresented High School Students</b>	2022
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<b>Graduate Student Senator, University of Tennessee</b>	August 2020 – May 2022
<ul style="list-style-type: none"><li>• Member of Fundraising Steering Committee</li><li>• Member of the Legislative and Steering Committee</li></ul>	

### **Awards and Honors**

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#### **Middle Tennessee State University**

<i>Professors Who Make A Difference</i>	Spring 2025, Fall 2025
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<b>American Institute of Certified Public Accountants</b>	2020 – 2024
<i>Accounting Doctoral Scholars Program</i>	

#### **University of Tennessee, Knoxville, TN**

<i>AIM Outstanding Ph.D Student Research and Teaching Award</i>	2022-2023
<i>AIM Ph.D Student Teaching Award</i>	
<i>Graduate Student Fellowship</i>	2020 – Present