Research Statement

My two primary streams of research are Behavioral Tax and Governmental, developed from my experiences in tax/public accounting and as a staff/senior accountant for two municipal governments. In the behavioral tax stream, I examine the relationship between tax professionals and their clients, and constructs of regulatory and professional risk, advocacy, and social identification. In the governmental stream, I examine investor responses to GAAP financial statements and related internal controls for state and local governments. These streams fit well with my Tax and Intermediate I teaching responsibilities at the University of Delaware.

Academic Appointments

<table>
<thead>
<tr>
<th>University of Delaware</th>
<th>Newark, Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistant Professor (Tenure Track)</td>
<td>Fall 2014 - present (4 years 8 months)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>University of Delaware</th>
<th>Newark, Delaware</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching/Lecturer (one year teaching contract)</td>
<td>Fall 2013 - Spring 2014 (1 year)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Drexel University</th>
<th>Philadelphia, Pennsylvania</th>
</tr>
</thead>
<tbody>
<tr>
<td>PhD Candidate/Instructor</td>
<td>Fall 2012 – Spring 2013 (1 year)</td>
</tr>
</tbody>
</table>

Education

<table>
<thead>
<tr>
<th>Ph.D.</th>
<th>Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Drexel University, Philadelphia, PA</td>
</tr>
<tr>
<td></td>
<td>2013</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>M.S.</th>
<th>Accounting/Taxation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>University of North Texas, Denton, TX</td>
</tr>
<tr>
<td></td>
<td>1996</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B.S.</th>
<th>Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>University of North Texas, Denton, TX</td>
</tr>
<tr>
<td></td>
<td>1996</td>
</tr>
</tbody>
</table>

Awards/Honors

2019 Scholarship Excellence Award - Department of Accounting & Management Information Systems, University of Delaware - May 2019

Research Grants

Governmental Accounting Standards Board (GASB). Vermeer, B. and Vermeer, T. 2016-2018. Awarded a $5,000 Gil Crain Memorial Research Grant to examine the reporting of deficit net positions by state and local governments. Completed the first (archival) phase of project and preparing for interviews/survey portion for the second (behavioral) phase of the project. The final research memorandum for the archival portion (65 pages) was delivered in Fall 2017. The GASB competitively grants 1 or 2 Gil Crain Research Grants per year for research relevant to supporting its standard-setting activities.
Research

Publications:


Vermeer, B. and Greenstein, B. (2013) “U.S. Supreme Court Refines Interpretation of Foreign Tax Credit.” *Strategic Finance* 95 (5).

Under Review:

Vermeer, B., and Styles, A. “Prevalence of Internet Reporting – A Study of Governmental Transparency” - Under 2nd round review at *Contemporary Accounting Research (CAR)* - Submitted 4/5/19

- Special Note: After we presented this project at the AAA-GNP Midyear Meeting in March 2019, the GASB requested that we share our results and we have agreed to collaborate with the GASB to assist with their research efforts relating to this topic.


Working Papers:


Greenstein, B., and Vermeer, B. “Choice of Business Entity After the Tax Reform Act of 2017” - writing manuscript and preparing for submission to *The Tax Adviser* (June 2019)

Paz, M. and Vermeer, B. “The Ethical Dilemma of Mission Versus Margin: How Do Universities Measure Up?” - finalizing statistics and working on draft of manuscript with projected submission to *Journal of Business Ethics* (Fall 2019)
Vermeer, B. “Practice Risk: Implications Based on Setting” – data collected - manuscript projected for submission to *The Journal of the American Taxation Association (JATA)* (Fall 2019)

Vermeer, B. and Vermeer, T. “Do Governmental Negative Unrestricted Net Positions Indicate Overall Fiscal Status?” – archival analyses complete; survey/interview data to be collected in Fall 2019

Spilker, B., Stewart, B., and Vermeer, B. “Advocacy and Social Identity” – experiment completed and data coded – determining next steps

---

**Conference Proceedings**


**Presentations**

Government and Nonprofit Section Midyear Meeting (2019, 2018)

Accounting Behavior and Organizations (ABO) Research Conference (2014)


University of Delaware, Department of Accounting & MIS Research Workshop (Invited Presentation), Newark, DE (2012)

**Service**

**Editorial Board:**


**Committees:**

*Committee Member – 2017 Annual Meeting Planning Team, American Accounting Association (AAA) – American Taxation Association (ATA) Section*

*Committee Member – 2015 Annual Meeting Planning Team, American Accounting Association (AAA) – American Taxation Association (ATA) Section*

*Committee Member – 2014 - Accounting Professor Search/Hiring Committee, University of Delaware, Department of Accounting & MIS*

**Reviewer/Moderator:**

*Reviewer – 2019 Behavioral Tax Symposium (served as reviewer for two (2) manuscripts)*

*Moderator – 2019 American Accounting Association – GNP Section Midyear Meeting*

*Reviewer – 2019 American Accounting Association – GNP Section Midyear Meeting*

*Reviewer – 2019 American Accounting Association – ATA Section Midyear Meeting*

*Reviewer – 2018 - Journal of Accounting and Public Policy – Reviewer for Conference and Special Issue*

*Reviewer – 2018 Behavioral Tax Symposium (served as reviewer for two (2) manuscripts)*

*Reviewer – 2018 American Accounting Association – GNP Section Midyear Meeting*

*Reviewer – 2018 American Accounting Association – ATA Section Midyear Meeting*
Reviewer – 2017 - *Journal of Legal Tax Research*

Reviewer – 2017 American Accounting Association – ATA Section Midyear Meeting

Reviewer – 2017 American Accounting Association Annual Meeting – ATA Section (served as reviewer for two (2) manuscripts)

Reviewer – 2017 Behavioral Tax Symposium (served as reviewer for two (2) manuscripts)

Reviewer – 2016 Behavioral Tax Symposium (served as reviewer for two (2) manuscripts)

Reviewer – 2015 Behavioral Tax Symposium (served as reviewer for two (2) manuscripts)

Reviewer – 2015 American Accounting Association Annual Meeting – ATA Section (served as reviewer for three (3) manuscripts)

Reviewer – 2015 American Accounting Association Annual Meeting – GNP Section

Reviewer – 2014 - *Journal of Legal Tax Research*

Reviewer – 2014 - *Advances in Taxation*

Reviewer – 2014 American Accounting Association Annual Meeting – ATA Section

Reviewer – 2012 American Accounting Association Annual Meeting – ATA Section

---

**University Courses Taught**

Accounting Principles – Financial  
Accounting Principles - Managerial  
Advanced Taxation (Advanced Individual, Entities, International, Estate & Gift) (face to face and online)  
Intermediate I (Undergraduate and Graduate)  
Income Taxation (face to face and online)  
Federal Taxation of Income & Property Transactions (Graduate)

---

**Teaching Experience**

**University of Delaware**  
Newark, Delaware  
*Assistant Professor (Tenure Track)*  
Fall 2014 - present (4 years 8 months)  
Teach Graduate and Undergraduate Taxation and Intermediate I Accounting courses. Overall instructor evaluation on all questions (Fall 2014 through Fall 2018): 4.76/5.00 where 1 is strongly disagree and 5 is strongly agree.

**University of Delaware**  
Newark, Delaware  
*Teaching/Lecturer (one year teaching contract)*  
Fall 2013 - Spring 2014 (1 year)  
Taught Intermediate I Accounting courses. Overall instructor evaluation: 4.54/5.00 where 1 is strongly disagree and 5 is strongly agree.

**Drexel University**  
Philadelphia, Pennsylvania  
*PhD Candidate/Instructor*  
Fall 2012 – Spring 2013 (1 year)  
Taught multiple sections of financial accounting principles course. Overall instructor evaluation: 3.82/4.00 where 1 is strongly disagree and 4 is strongly agree.
Howard Community College
Columbia, Maryland
Assistant Professor 2006-2007 (1 year)
Taught financial and managerial accounting principles courses. Assisted with coordination and oversight of adjunct faculty, accounting curriculum development, and CPA preparation programs. Worked with AICPA On-Campus Champion Program and MACPA Outreach Programs. Overall ratings for excellent teacher: 4.82/5.00 where 1 is poor and 5 is excellent.

University of Baltimore
Baltimore, Maryland
Adjunct Professor 2005 (1 year)
Taught Intermediate Accounting courses at both undergraduate and graduate levels. Overall cumulative instructor evaluations: graduate 4.92/5.00 and undergraduate 4.90/5.00 where 1 is poor and 5 is outstanding.

Prince George’s Community College
Largo, Maryland
Full Professor 1999-2005 (6 years 5 months)
Taught federal income taxation courses, advanced taxation courses, and financial and managerial accounting principles courses. Developed online courses in federal income tax and advanced tax. Coordinated Volunteer Income Tax Assistance (VITA) program on campus. Worked with Junior Achievement, AICPA On-Campus Champion Program, and MACPA (Maryland Association of CPAs) outreach programs. Overall cumulative instructor evaluations: 4.72/5.00 where 1 is poor (strongly disagree) and 5 is excellent (strongly agree)

---

**Professional Experience**

Beth Y. Vermeer, CPA
Clarksville, Maryland
Self-employed accountant and tax advisor 1999-2009
Provided tax and accounting services to individual and business clients. Tax services included preparation of individual, partnership, corporation, and fiduciary tax returns and tax planning. Accounting services included bookkeeping, payroll, financial statement compilations, and preparation of budgets and variance analyses. Assisted numerous entrepreneurial companies with formation, start-up, product costing, business strategies, and development of internal business and accounting processes.

Cohen, Rutherford & Knight, PC
Bethesda, MD
Assistant Vice President, Tax Services 2005-2006
Responsibilities included preparation and final review of various tax returns, primarily including non-profit entities, corporations, partnerships, and individual clients. Prepared and reviewed compilations, payroll filings, and deferred tax calculations and equipment reconciliations as part of audit engagements. Participated in audit planning and improving client engagement practices between tax and audit.

Grace, Reed & Kreider, P.C.
Hershey, Pennsylvania
Tax and Financial Planning Advisor 1998-1999
Responsibilities included reviewing and preparing federal, state, and local income tax returns for various clients. Researched tax issues for individuals, estates, trusts, partnerships, and corporations and reviewed quarterly financial statements, quarterly and yearly payroll filings, and accounting entries prepared by accounting support staff. Developed and coordinated firm financial and estate planning services.
Arthur Andersen LLP
Dallas, Texas
Tax and Business Advisor
1996-1998

Responsible for senior level review of federal and state income tax returns, franchise tax returns, nonprofit returns, and fiduciary returns for various clients. Primary client base included large publicly traded (multinational) consolidated corporations, high net-worth individuals and families, intergenerational trusts, large nonprofit organizations, and multi-tiered partnerships. Responsibilities also included performing research and planning functions and actively participating in recruiting activities for new college graduates and experienced hires.

Evidence of Teaching Performance
University of Delaware

During my tenure at University of Delaware, both my teaching evaluation scores and open-ended responses received from students have been positive. I was also honored as a top four teacher in the Department of Accounting & MIS in Fall 2014. (As of Fall 2015, rankings were no longer provided.) I was also nominated for a 2017 UD University Award for Excellence in May 2017. My overall instructor evaluations (where 1 is strongly disagree and 5 is strongly agree) are as follows:

<table>
<thead>
<tr>
<th>Fall</th>
<th>Course</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2018</td>
<td>Federal Tax of Income &amp; Property Trans - Graduate (1 section)</td>
<td>4.95 / 5.00</td>
</tr>
<tr>
<td></td>
<td>Income Tax Accounting – Undergraduate (2 sections)</td>
<td>4.63 / 5.00</td>
</tr>
<tr>
<td>Fall 2017</td>
<td>Income Tax Accounting – Undergraduate (3 sections)</td>
<td>4.85 / 5.00</td>
</tr>
<tr>
<td>Fall 2016</td>
<td>Income Tax Accounting – Undergraduate (3 sections)</td>
<td>4.77 / 5.00</td>
</tr>
<tr>
<td>Fall 2015</td>
<td>Income Tax Accounting – Undergraduate (3 sections)</td>
<td>4.72 / 5.00</td>
</tr>
<tr>
<td>Fall 2014</td>
<td>Income Tax Accounting – Undergraduate (1 section)</td>
<td>4.80 / 5.00</td>
</tr>
<tr>
<td></td>
<td>Intermediate Accounting – Undergraduate (2 sections)</td>
<td>4.60 / 5.00</td>
</tr>
</tbody>
</table>

A summary of student open-ended responses from University of Delaware students for Fall 2014 through Fall 2018 are presented below:

Professor Vermeer is phenomenal as a person and instructor, and has done everything in her power to make sure that I could succeed.

She’s my favorite professor at the entire university – so caring and a wonderful and engaging professor. Exams are difficult, but so fair given how thoroughly she teaches, and she truly cares about the student success and wellbeing.

Professor Vermeer is an awesome instructor, but also an awesome person. She genuinely cares and wants to see her students do well, but she also makes you work for it. The class is challenging but if the work is put in, the results come. She has the perfect balance of a tough curriculum and a generous attitude/style of teaching. Very fair class.

Probably the fairest professor I have ever had at UD. Her class definitely wasn’t the easiest, but I thought she did a really good job preparing her students. In addition, she was always friendly and willing to help. Definitely one of my favorite professors at UD!

This is my second course and second year with Professor Vermeer. Her ability to teach accounting principles and concepts is exceptional and her willingness to help her students is admirable. She made a boring, conceptual course very interactive and fun. She also used her experiences in helping students make decisions regarding accepting internship/full-time positions, something I found very helpful. I would recommend her to any student at UD.

Dr. Vermeer is one of the best professors I’ve had throughout my college career. She is not only very helpful but is personally invested in encouraging her students. She made a relatively difficult course easy to understand and follow. She is always willing to help her students.
Incredible professor. Put a great amount of time and effort into making the course as valuable as possible for the students. Always available out of class, and always gave prompt email responses with lengthy and helpful responses. Not only did Dr. Vermeer provide great assistance in the class, but also provided additional guidance to students about the profession. Hands down one of my favorite professors at the University.

Beth was hands down the best accounting professor that I had at this University. This is the second time that I have taken her. I didn’t get an A in her class the first time that I took her (I got a B), however, she was just such an amazing teacher that I wanted to take her again. The classes that she teaches are hard to get a good grade in so, while I didn’t get an A, I learned soooo much. Great job.

LOVE Dr. Vermeer! She seems to be a master at everything tax and is clearly passionate about the topic. She made me fall in love with tax and inspired me to pursue it as a career path. So helpful and kind to her students.

Professor Vermeer is fantastic! She provided case studies, which allowed her students to think in more creative and analytical ways. She presented course material very clearly and demonstrated extensive knowledge on the topic. I hope that I could possibly take another course with her in the future!

I would highly recommend Dr. Vermeer to any students planning on taking Intermediate accounting. She did a wonderful job delivering the difficult material in a way students could understand. She challenged her students and encouraged connection with real world events and situations...

I loved having professor Vermeer. She is such a great teacher and person and was personally involved with her students’ lives pertaining to their future in accounting. I would recommend her to everyone having to take this course.

Incredible professor. Taught very well, gave relevant helpful homework and sincerely cared about the well being of her students. Anytime a question was asked Dr. Vermeer would give thorough help. One of the best professors I have had at UD!

Amazing. Hands down best accounting professor I’ve had.

Dr. Vermeer was very interested and helpful in making sure her students succeeded both in the classroom and out. She truly cares about the success of each student and is one of the best professors I've had in the past three years at UD.

She was by far the best I’ve had at the university. She knows how to relate and teach. She is there for the students and I think that is important.

Second time taking Vermeer, and I would take her again if I could. Her course outlines for each chapter are insanely helpful when trying to comprehend and study the material. Missing her class is something I avoid at all costs because I truly learn so much every time that I attend. Vermeer is super clear, very willing to help, actually makes class fun and interesting, and gives very fair exams that actually test us on our knowledge and do not try to trick us at all. Such a great professor who is kind, interesting, and knows her material so well.