

# Dr. Akinloye Akundayomi

The University of Texas Rio Grande Valley  
School of Accountancy  
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## EDUCATION

- PhD, University of Calgary, 2006  
Major: Management  
Dissertation Title: An Empirical Investigation on the Impact of Executive Stock
- MS, University of Lagos, 1999  
Major: Accounting  
Dissertation Title: The Impact of Capital Gains Tax on the Revenue Generation in
- BS, Ondo State University, 1997  
Major: Accounting

## EMPLOYMENT

- Associate Professor, The University of Texas Rio Grande Valley (September 2015)
- Associate Professor, The University of Texas Pan American (September 1, 2014 - August 31, 2015)
- Assistant Professor, The University of Texas Pan American (September 1, 2010 - August 31, 2014)
- Assistant Professor, University of Massachusetts Dartmouth (September 1, 2006 - August 31, 2010)
- Lecturer, University of Ado-Ekiti, Nigeria (July 1, 1998 - August 31, 2006)

## PUBLICATIONS

### Conference Proceedings

- Akinloye Akundayomi. *Executive Stock Options and Capital Gains Taxation: Income Conversion Dynamics*. New Orleans, Louisiana: The Allied Academies International Conference. (2013)
- Akinloye Akundayomi. *Capital Gains Taxation and Investors' Response: Empirical Investigation*. New Orleans, Louisiana: The Allied Academies International Conference. (March 2013)
- Akinloye Akundayomi. *The Relationship between Executive Pay and Alternative Earnings Measure*. New Orleans, Louisiana: The Allied Academies International Conference. (April (2nd Quarter/Spring) 2012): 37-42.
- Akinloye Akundayomi and Hussein Warsame. *The Impact Stock Options Compensation on Earnings and Probability of Bankruptcy*. Las Vegas, Nevada: The Allied Academies International Conference. (October (4th Quarter/Autumn) 2010): 1-5.  
<http://ueeb.h.ebscohost.com/ehost/detail?cid=00e21e2a-c44b-4eb5-b70b-889badc3341e%40sessionmgr110&vid=1&bid=124&bddata=InNpdGI9ZWhvc3QhG1Z7SZyY29wZT1zYXRjibmBtb&AN=77978990>
- Akinloye Akundayomi. *Customized Assessment Group: A Different Approach to Students Learning*. Las Vegas, Nevada: The Allied Academies International Conference. (October (4th Quarter/Autumn) 2009): 2.
- Akinloye Akundayomi. *Earnings Management and Banking Crisis of the 1990s: Evidence from Nigeria*. Las Vegas, Nevada: The Allied Academies International Conference. (October (4th Quarter/Autumn) 2009): 1.
- Akinloye Akundayomi and Hussein A. Warsame. *The Relationship between Executive Stock Options Compensation and Firm Value*. Montreal: Canadian Academic Accounting Association Conference. (June 2009): 111. [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1376120](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1376120).
- Akinloye Akundayomi. *Earnings Management and Banking Crisis of the 1990s: Evidence from Nigeria*. Massachusetts: Business Innovation Research Center Seminar Series, Charlton College of Business, University of Massachusetts Dartmouth. (February 2009)
- Akinloye Akundayomi. *Earnings Management and Banking Crisis of the 1990s: Evidence from Nigeria*. New Orleans, Louisiana: Academy of Accounting, Finance and Economics Annual Conference. (December 2008)
- Akinloye Akundayomi and Hussein A. Warsame. *An Empirical Investigation on the Impact of Executive Stock Options on Firm Valuation*. Philadelphia, Pennsylvania: Mid-Atlantic Regional Meeting. (April (2nd Quarter/Spring) 2008)
- Akinloye Akundayomi and Hussein A. Warsame. *An Empirical Investigation on the Impact of Executive Stock Options on Firm Valuation*. Birmingham, Alabama: SE Regional Conference of the American Accounting Association. (April (2nd Quarter/Spring) 2008)
- Dean Neu, Jeff Everett, Abu Rahaman, and Akinloye Akundayomi. *The Sign Value of Accounting: IMF Structural Adjustment Programs and African Banking Reform*. Accounting and Subalternity Conference, Schulich School of Business, York University. (August 2007)  
<http://ssrn.com/abstract=11420>
- Dean Neu, Abu Shiraz Rahaman, Jeff Everett, and Akinloye Akundayomi. *The Sign Value of Accounting: IMF Structural Adjustment Programs and African Banking Reform*. Interdisciplinary Perspectives on Accounting Conference, University of Cardiff, Wales UK. (July (3rd Quarter/Summer) 2006)
- Akinloye Akundayomi and Hussein Warsame. *Impact of Capital Gains Taxes on Firm Valuation: Evidence from the February 28, 2000 Canadian Capital Gains Inclusion Rate*. Vancouver: Canadian Academic Accounting Association Conference. (May 2004)
- Akinloye Akundayomi, Dean Neu, and Abu Shiraz Rahaman. *Accounting for Structural Adjustment Programs: The IMF and The African Banking Crisis*. Centre for Public Interest Accounting. (March 2004)

### Journal Articles

- Oliver Okafor, Akinloye Akundayomi, and Hussein Warsame. Does IFRS Affect Corporate Tax Avoidance? . *Canadian Tax Journal*. 67, no. 4 (August 2019): 947-979.
- Akinloye Akundayomi, Gideon Akinloye, and Adeduro Ogunmakin. Empirical Evidence on the Relationship between Audit Probability and Internal Revenue Service Budget Levels. *NO. Accounting & Taxation*. (January (1st Quarter/Winter) 2018)
- Akinloye Akundayomi and Adesola Ogunmakin. Employee Compensation: Do Taxes Play Any Role? Evidence from the compensation-taxation literature. *Journal of Accounting and Taxation*. 7, no. 5 (May 2015): 80-87.
- Akinloye Akundayomi. Customized Assessment Group Initiative: A Complementary Approach to Students Learning. *Accounting Education: an International Journal*. 24, no. 2 (April (2nd Quarter/Spring) 2015): 102-122.
- Akinloye Akundayomi and Sergio Garcia. Drug violence in Mexico and its impact on the fiscal realities of border cities in Texas: evidence from Rio Grande Valley counties. *Public and Municipal Finance*. (January (1st Quarter/Winter) 2014)
- Akinloye Akundayomi. Capital Gains Taxation and Stock Market Investments: Empirical Evidence. Robert J. Boldin, Ph.D., Indiana University of Pennsylvania (Ed.) HILO, Hawaii: *Accounting & Taxation*. 5, no. 2 (July (3rd Quarter/Summer) 2013): 1-12.  
<http://ueeb.h.ebscohost.com/ehost/detail?cid=40608d4d-99b5-4ac6-a9ee-d4e40068a21e%40sessionmgr4004&vid=1&bid=1114&bddata=InNpdGI9ZWhvc3QhG1Z7SZyY29wZT1zYXRjibmBtb&AN=90138830>
- Akinloye Akundayomi. The Relationship between Executive Pay and Alternative Earnings Measure. Arden, NC 28704: *Academy of Accounting and Financial Studies Journal*. no. 16(4) (October (4th Quarter/Autumn) 2012): 41 - 58.
- Akinloye Akundayomi. Earnings Management and the Banking Crisis of the 1990s: Evidence from Nigeria. North Carolina: *Academy of Accounting and Financial Studies Journal*. 16, no. 3 (July (3rd Quarter/Summer) 2012): 119 - 136.
- Akinloye Akundayomi. The Impact of Stock Options Compensation on Earnings and Probability of Bankruptcy. North Carolina: *Academy of Accounting and Financial Studies Journal*. 16, no. 1 (January (1st Quarter/Winter) 2012): 35 - 76.
- Akinloye Akundayomi. Executive stock options and firm valuation: a literature review and research framework. *International Journal of Business Excellence*. 3, no. 4 (August 2010): 470-493.

Dean Neu, Abu Rahaman, Jeff Everett, and Akinloye Akindayomi. The Sign Value of Accounting: IMF Structural Adjustment Programs and African Banking Reform. *Critical Perspectives on Accounting* 21, no. 5 (July (3rd Quarter/Summer) 2010): 402-419.

Akinloye Akindayomi and Temitope Aluko. From Global to Metanational: How Companies Win in the Knowledge Economy - Viewing the Victory with Transaction Cost Economics Theory Lens. *International Journal of Business Innovation and Research*. 3, no. 1 (January (1st Quarter/Winter) 2009): 90-107.

Akinloye Akindayomi and Hussein Warsame. Effects of Capital Gains Taxation Changes on Stock Prices: Evidence from the February 2000 Canadian Budget. *Accounting Perspectives*. 6, no. 4 (November 2007): 369-387.

#### Other

Akinloye Akindayomi. The Dynamics of the Informational Contents of Accounting Numbers. Gunasekaran G. & Sandhu M. (Ed.) Handbook on Business Information Systems. Toh Tuck Link: *World Scientific*. (2010): 639-652. . [www.worldscientific.com](http://www.worldscientific.com)

Akinloye Akindayomi and Jamal Nazari. Internal Audit, Risk and Corporate Governance: Reflection on Institute of Internal Audit Workshop. Calgary, Alberta, Canada: *Calgary Audit Trail*. (October (4th Quarter/Autumn) 2004)

#### PRESENTATIONS

Akinloye Akindayomi and MD Ruhl Amin. "Does business strategy affect dividend payout policies?," Financial Management Association, Financial Management Association, Denver. (October 23, 2021)

Akinloye Akindayomi, Oliver Okafor, and Hussein Warsame. "Did IFRS Affect Corporate Tax Avoidance," The Seventh International Conference of the Journal of International Accounting Research (JIAR) , Regional American Accounting Association, Saguenay, Quebec, Canada. (June 27, 2019)

Akinloye Akindayomi. "Educational Research Report ," Research report panel at NASBA's 2019 Western Regional Meeting, National Association of State Boards of Accountancy (NASBA), Salt Lake City, UT. . (June 20, 2019)

Akinloye Akindayomi "The differential consequences of IRS enforcement on annual and interim financial reporting," European Accounting Association, European Accounting Association, Milan, Italy. (June 1, 2018)

Akinloye Akindayomi and Hussein Warsame. "IRS Enforcement and Corporate Tax Avoidance: Additional Empirical Evidence," American Accounting Association Annual Meeting, American Accounting Association , New York. (August 9, 2016)

Akinloye Akindayomi and Hussein Warsame. "IRS Enforcement and Corporate Tax Avoidance: Additional Empirical Evidence," 2016 Asian Review of Accounting Research Conference, Asian Review of Accounting, Zhengzhou, China. (June 25, 2016)

Akinloye Akindayomi. "Relationship between collaborative learning and academic performance: Empirical evidence from alternative peer evaluation technique," American Accounting Association Annual Meeting, American Accounting Association , Chicago. (August 10, 2015)

Akinloye Akindayomi. "Customized Assessment Group Initiative: A Different Approach to Students Learning," American Accounting Association Annual Meeting, American Accounting Association , Atlanta. (August 4, 2014)

Akinloye Akindayomi. "Capital Gains Taxation and Investors' Response: Empirical Investigation," The Allied Academies International Conference, The Allied Academies International Conference, New Orleans. (March 28, 2013)

Akinloye Akindayomi. "The Relationship between Executive Pay and Alternative Earnings Measure," The Allied Academies International Conference, The Allied Academies International Conference, New Orleans. (April 5, 2012)

Akinloye Akindayomi and Hussein Warsame. "The Impact Stock Options Compensation on Earnings and Probability of Bankruptcy," The Allied Academies International Conference, The Allied Academies International Conference, Las Vegas. (October 14, 2010)

Akinloye Akindayomi. "Earnings Management and Banking Crisis of the 1990s: Evidence from Nigeria," The Allied Academies International Conference, The Allied Academies International Conference, Las Vegas. (October 13, 2009)

Akinloye Akindayomi and Hussein Warsame. "The Relationship between Executive Stock Options Compensation and Firm Value," Canadian Academic Accounting Association , Canadian Academic Accounting Association , Montreal. (June 5, 2009)

Akinloye Akindayomi. "Earnings Management and Banking Crisis of the 1990s: Evidence from Nigeria ," Business Innovation Research Center Seminar Series, Charlton College of Business, University of Massachusetts Dartmouth , North Dartmouth Massachusetts. (February 19, 2009)

Akinloye Akindayomi. "Earnings Management and Banking Crisis of the 1990s: Evidence from Nigeria," The Allied Academies International Conference, The Allied Academies International Conference, New Orleans. (December 12, 2008)

Akinloye Akindayomi and Hussein Warsame. "An Empirical Investigation on the Impact of Executive Stock Options on Firm Valuation," American Accounting Association , American Accounting Association , Philadelphia. (April 25, 2008)

Akinloye Akindayomi and Hussein Warsame. "An Empirical Investigation on the Impact of Executive Stock Options on Firm Valuation," American Accounting Association , American Accounting Association , Birmingham Alabama. (April 4, 2008)

Akinloye Akindayomi, Dean Neu, Abu Rahaman, and Jeff Everett. "The Sign Value of Accounting: IMF Structural Adjustment Programs and African Banking Reform," Accounting and Subalternity Conference, Schulich School of Business, York University, York Canada. (August 14, 2007)

Akinloye Akindayomi and Hussein Warsame. "Impact of Capital Gains Taxes on Firm Valuation: Evidence from the February 28, 2000 Canadian Capital Gains Inclusion Rate," Canadian Academic Accounting Association , Canadian Academic Accounting Association , Vancouver Canada. (May 28, 2004)

Akinloye Akindayomi, Dean Neu, and Abu Rahaman. "Accounting for Structural Adjustment Programs: The IMF and The African Banking Crisis," Centre for Public Interest Accounting, Calgary , University of Calgary, Calgary Canada. (March 5, 2004)

#### TEACHING

##### Courses Taught

Accounting for Managers  
Acct & Fin Analysis  
Acct Mgmt Plan & Ctrl  
Adv Accounting I  
Comps Independent Study  
Con Issues in Accg Rsch  
Corp and Partnership Tax  
Fina & Managerial Acct  
Financial Statement Analysis  
Health Care Accounting  
Healthcare Accounting  
Independent Study  
Individual Income Tax  
Inter Accounting II  
International Accounting  
International Acct and Tax  
International Taxation  
Internship  
Managerial Accounting  
Principles of Intl Tax  
Special Topics in Acctng  
Tax Research  
Tax Research & Comm

Tax Research Methodology  
Tax Topics  
Thesis I

#### **Directed Student Learning**

Master's Thesis Committee Chair. Issack Guyo, "Tax Evasion and IRS Audit Rate Probability -Empirical Evidence from RGV Region" (January 2021)  
Master's Thesis Committee Chair. Daniella Rodriguez, "Does the Affordable Care Act impact the financial dynamics of Healthcare Industry" (September 2, 2018 - May 5, 2019)  
Doctoral Advisory Committee Member. Jorge Maldonado, Economics and Finance (UTPA). (November 24, 2015 - May 1, 2017)  
• Independent Study, Other (within UTRGV). (September 1, 2016 - December 1, 2016)  
Dissertation Committee Member. Sergio Garcia, "Ethanol Energy Futures: Identifying Hedge Ratios, Cointegration Equations and Price Bubbles", Economics and Finance (UTPA). (May 2015)  
Undergraduate Honors Thesis. Patrick Mayhew, "Integrating International Financial Reporting Standards in Business Education", Other (outside UTRGV). (August 30, 2010)

#### **SERVICE**

##### **Department Service**

Committee Chair, Committee on Review of Departmental Journal List. (January 2020)  
Committee Member, School of Accountancy Ph.D. Committee. (September 2019)  
Committee Member, MACC Committee. (September 2016)  
Committee Member, School of Accountancy Personnel Committee. (September 2014)  
Committee Member, Search and Screen Committee. (September 1, 2017 - September 30, 2019)  
Committee Chair, Search and Screen Committee. (January 2018 - August 2018)  
Committee Chair, Search & Screen Committee. (January 2016 - August 2017)  
Other, Assessment and Assurance of Learning Committee. (September 1, 2015 - August 1, 2017)  
Faculty Mentor, School of Accountancy New Faculty Mentoring Program. (September 1, 2015 - December 1, 2016)  
Other, Undergraduate Accounting Program. (September 2012 - August 2015)  
Committee Member, Temporary Part-Time Lecturer Search Committee. (September 2014 - February 2015)  
Committee Chair, Tenure, and Promotion Standards Review Committee. (January 2014 - December 2014)  
Committee Member, Faculty Search and Screen Committee. (September 2011 - May 2012)  
Committee Member, Merit Committee. (September 2011 - May 2012)  
Committee Member, Committee on International Accounting Curriculum Review. (November 2010 - August 2011)

##### **College Service**

Other, COBE Masters Committee. (September 2017)  
Other, MBA Program Director. (September 2017)  
Committee Member, COBE Strategic Planning Committee. (January 1, 2015 - January 1, 2019)  
Committee Member, MBA Committee. (September 2016 - August 2017)  
Committee Member, COBE Undergraduate Envisioning Committee. (September 1, 2015 - May 1, 2016)  
Other, Department of Management Search & Screen Committee. (June 2015 - August 2015)  
Committee Member, COBA Ph.D. Committee. (January 2014 - August 2015)  
Committee Member, COBA Assessment Committee. (January 2012 - August 2015)  
Committee Member, COBA Branding Project. (November 2010 - December 2011)

##### **University Service**

Committee Member, Graduate Online Program Coordinators. (2019)  
Committee Member, Faculty Workload Committee. (June 2018)  
Committee Member, University Graduate Committee. (May 2019 - August 2019)  
Committee Chair, Honors Council. (September 2014 - August 2015)

##### **Professional Service**

Editorial Review Board Member, African J. of Accounting, Auditing and Finance, New York, (August 2015)  
Reviewer, Journal Article, Asian Review for Accounting (March 1, 2014 - March 31, 2019)  
Other, American Accounting Association, New York, (August 9, 2016)  
Reviewer, Conference Paper, American Accounting Association, Sarasota, (February 10, 2016 - April 1, 2016)  
Other, American Accounting Association, Chicago, (August 8, 2015)  
Reviewer, Conference Paper, American Accounting Association, Sarasota, (February 10, 2015 - April 5, 2015)  
Other, American Accounting Association, Atlanta, (August 5, 2014)  
Reviewer, Conference Paper, American Accounting Association, Sarasota, (January 30, 2014 - April 10, 2014)  
Session Chair, Allied Academies Conference, New Orleans, (October 10, 2012 - October 12, 2012)  
Reviewer, Conference Paper, American Accounting Association (2008 - 2008)

##### **Professional Memberships**

American Institute of Certified Public Accountants (AICPA) (September 2013)  
Canadian Academic Accounting Association (CAAA) (September 2013)  
American Accounting Association (AAA) (September 2004)  
Council on Undergraduate Research (CUR) (September 1, 2014 - August 1, 2015)

##### **Public Service**

- Chairperson, Nigerian Association in the Rio Grande Valley, Rio Grande Valley, (October 2017 - August 2018)
- Board Member, Parent Teacher Organization (PTO) – Leonelo H. Gonzalez Elementary School McAllen, McAllen, (January 30, 2015 - May 30, 2018)
- Other, Edinburg Youth Soccer Club (EYSC), Edinburg, (January 30, 2014 - June 30, 2016)