

Hunter Aku (she/her/hers), CPA

Assistant Professor —University of Texas at San Antonio | hunter.aku@utsa.edu

ACADEMIC EMPLOYMENT

University of Texas at San Antonio | 2024 - Present

- Assistant Professor of Accounting

EDUCATION

University of Oklahoma | May 2024

- Ph.D. of Business Administration—Accounting

University of Oklahoma | May 2021

- Master of Accountancy

Drury University | May 2017

- Bachelor of Business Administration
- Major: Accounting

RESEARCH

Research Interests

- Corporate taxation and financial reporting

Dissertation

- “What Happens When a Net Operating Loss Carryforward is Exhausted?”
 - Dissertation Committee: Bradley Blaylock (Chair), Richard Price, Brant Christensen, Jared Stanfield
 - Presented at the University of Texas at Arlington, the University of Texas at San Antonio, the University of Cincinnati

Working Papers

- Aku, H., Blaylock, B., and Price, R. 2024. “The Effect of Research and Development Tax Credits on Financing and Valuation in Mergers and Acquisitions”
 - Presented at the University of Oklahoma (Presenter)
 - Presented at the Brigham Young University Accounting Research Symposium (Presenter)
 - Under review
- Aku, H., Blaylock, B., Crouse, B. 2024. “Tax Planning and the Information Environment”
 - Presented at the University of Oklahoma
 - Presented at the Brigham Young University Accounting Research Symposium
- “Manager Reaction to Analyst Tax Coverage”

- Presented at the University of Oklahoma
- Presented at the 2022 American Accounting Association Southwest Region Meeting

Works in Progress

- Aku, H., Blaylock, B., Crouse, B. 2023. “How do Investors Respond to Regulations from Two Different Governing Bodies that Impose Conflicting Incentives?”
- Aku, H., Blaylock, B., Ghosh, D. Swider, L. 2024. “An Examination of Management’s Intertemporal Tax Decision-Making”

AWARDS AND FELLOWSHIPS

- Outstanding Graduate Research Award—2022
- Nominee for 2022 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium
- Frances L. Ayres Partners in Learning Scholar—2021
- Graduate College Alumni Fellowship—2019, 2020, 2021, 2022, 2023

TEACHING EXPERIENCE

University of Texas at San Antonio

- Instructor for Federal Income Taxation (ACCT 3043), Fall 2024

University of Oklahoma

- Instructor for Income Tax Accounting I (ACCT 3603), 4.47/5, Fall 2021
- Instructor for Intermediate Accounting II (ACCT 3123), 4.42/5, Summer 2020, Summer 2022
- Teaching Assistant for Intermediate Accounting II (ACCT 3123), Spring 2020, Spring 2022
- Teaching Assistant for Income Tax Accounting I (ACCT 3603), Fall 2019, Fall 2020, Spring 2021
- Teaching Assistant for Managerial Accounting (ACCT 3123), Spring 2022

CONFERENCE PARTICIPATION

- Brigham Young University Accounting Research Symposium, presenter —2021
- American Taxation Association Midyear Meeting—2021, 2022, 2023
- Oklahoma State University Ph.D. Alumni Research Conference—2021, 2022
- American Accounting Association Southwest Region Meeting, presenter—2022
- KPMG/ATA Tax Doctoral Consortium—2022, 2023
- American Accounting Association Annual Meeting, moderator—2023

VOLUNTEER WORK

- OU Food Pantry—Spring 2021 to 2023
- Voluntary Income Tax Assistance—Spring 2016, Spring 2017

PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

- Certified Public Accountant (active), State of Missouri
- Forvis Mazar, Tax Associate, January 2018-May 2019
- Grant Thornton, Tax Intern, Summer 2016