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*Brian Spilker*

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2017 EDITION

### McGraw-Hill's TAXATION *of* INDIVIDUALS AND BUSINESS ENTITIES

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McGraw-Hill's Taxation is designed to provide a unique innovative and engaging learning experience for students studying taxation. The breadth of the topical coverage, the storyline approach to presenting the material, the emphasis on the tax and nontax consequences of multiple parties involved in transactions, and the integration of financial and tax accounting topics make this book ideal for the modern tax curriculum.

**About the Author** Ben Ayers (PhD, University of Texas at Austin, 1996) holds the Earl Davis Chair in Taxation and is the dean of the Terry College of Business at the University of Georgia. He received a PhD from the University of Texas at Austin and an MTA and BS from the University of Alabama. Prior to entering the PhD program at the University of Texas, Ben was a tax manager at KPMG in Tampa, Florida, and a contract manager with Complete Health, Inc., in Birmingham, Alabama. Ben teaches tax planning and research courses in the undergraduate and graduate programs at the University of Georgia. He is the recipient of 11 teaching awards at the school, college, and university levels, including the Richard B. Russell Undergraduate Teaching Award, the highest teaching honor for University of Georgia junior faculty members. His research interests include the effects of taxation on firm structure, mergers and acquisitions, and capital markets and the effects of accounting information on security returns. He has published articles in journals such as the Accounting , Journal of Finance, Journal of Accounting and Economics, Contemporary Accounting Research, of Accounting Studies, Journal of Law and Economics, Journal of the American Taxation Association, and National Tax Journal. Ben was the 1997 recipient of the American Accounting Association's Competitive Manuscript Award and the 2003 and 2008 recipient of the American Taxation Association's Outstanding Manuscript Award. Brian Spilker (PhD, University of Texas at Austin, 1993) is the Robert Call/Deloitte Professor in the School of Accountancy at Brigham Young University. He teaches taxation in the graduate and undergraduate programs at Brigham Young University. He received both BS (Summa Cum Laude) and MAcc (tax emphasis) degrees from Brigham Young University before working as a tax consultant for Arthur Young Co. (now Ernst Young). After his professional work experience, Brian earned his PhD at the University of Texas at Austin. In 1996, he was selected as one of two nationwide recipients of the Price Waterhouse Fellowship in Tax Award. In 1998, he was a winner of the American Taxation Association and Arthur Andersen Teaching Innovation Award for his work in the classroom; he has also been awarded for his use of technology in the classroom at Brigham Young University. Brian researches issues relating to tax information search and professional tax judgment. His research has been published in journals such as The Accounting , Organizational Behavior and Human Decision Processes, Journal of the American Taxation Association, Behavioral Research in Accounting, Journal of Accounting Education, Journal of Corporate Taxation, and Journal of Accountancy.