

Victor “Duke” Ferguson II, PhD, CPA

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Academic Experience

University of Kentucky, Gatton College of Business and Economics **Lexington, KY**
Assistant Professor August 2022 – Present

Mississippi State University, Adkerson School of Accountancy **Starkville, MS**
Assistant Professor January 2021 – July 2022

Education

Purdue University **West Lafayette, IN**
Doctor of Philosophy, Management (Accounting) December 2020

Transylvania University **Lexington, KY**
Bachelor of Arts in Accounting, *Magna Cum Laude* May 2014

Research

Research interests: Corporate taxation, individual taxation, tax enforcement, tariffs

Publications and Accepted Papers:

Ferguson, D., T. Krupa, and R. Laux. 2025. Raising the Stakes: How Progressive Tax Rates Affect Risk-Taking by Pass-Through Businesses. *Contemporary Accounting Research*, Vol. 42 (2): 39-69.

Ferguson, D. 2023. Gaming the IRS’ Third-Party Reporting System: Evidence from Pari-Mutuel Wagering. *Journal of Accounting Research*, Vol. 61 (4): 1225-1261.

Current Projects:

“Tax Administration Quality and Foreign Investment in Developing Countries: Evidence from Participation in Tax Inspectors Without Borders” with Trent Krupa (Pennsylvania State University) and Rick Laux (Oklahoma State University)
Revising for second-round submission to *Journal of Accounting and Economics*

“Domestic Product Market Impacts of Politically Motivated Foreign Tariffs” with Carlyle Burd (North Carolina State University)

Revising for second-round submission to *The Accounting Review*

“IRS Monitoring and Corporate Non-Financial Misconduct” with Robert Hills (University of Georgia) and Trent Krupa (Pennsylvania State University)

Featured on Columbia Law School’s [Blue Sky Blog](#)

“Tax Complexity, Tax Collections, and Paid Preparers” with Aaron Roeschley (University of Kentucky) and Rick Laux (Oklahoma State University)

“Auditor Effects of IRS Settlements” with Jessica Filosa (University of Alabama), Tyler Kleppe (University of Kentucky) and Trent Krupa (Pennsylvania State University)

Teaching Experience

Undergraduate Teaching:

University of Kentucky: Intermediate Accounting II Spring 2023 – Present

Average evaluation Spring 2025: 4.4/5.0

Average evaluation Spring 2024: 4.4/5.0

Average evaluation Spring 2023: 4.2/5.0

Mississippi State University: Intermediate Accounting II Spring 2021 – Spring 2022

Average evaluation Spring 2022: 4.4/5.0

Average evaluation Fall 2021: 4.4/5.0

Average evaluation Spring 2021: 4.0/5.0

Mississippi State University: Principles of Accounting I Fall 2021

Average evaluation Fall 2021: 4.1/5.0

Purdue University: Intermediate Accounting I Fall 2019

Average evaluation Fall 2019: 4.3/5.0

Other Teaching:

Becker Professional Education: CPA Exam Review Summer 2019, 2020

Purdue University: Management Accounting I Recitation (T.A.) Fall 2018

Research Presentations

“IRS Monitoring and Corporate Non-Financial Misconduct”	
American Tax Association Midyear Meeting (Presented by co-author)	2025
University of Florida (Presented by co-author)	2024
University of Arkansas (Presented by co-author)	2024
University of Kentucky	2024
“Domestic Product Market Impacts of Politically Motivated Foreign Tariffs”	
IESE Tax Conference (Presented by co-author)	2024
American Tax Association Midyear Meeting (Presented by co-author)	2024
Virginia Tech (Presented by co-author)	2024
North Carolina State University (Presented by co-author)	2023
University of Kentucky	2023
“Tax Enforcement and Foreign Investment by Multinational Corporations: Evidence from Tax Inspectors Without Borders”	
Pennsylvania State University (Presented by co-author)	2024
University of Iowa (Presented by co-author)	2024
Miami University (Ohio)	2024
Waterloo-Austin Biennial Global Taxation Symposium	2022
University of Arkansas (Presented by co-author)	2022
Mississippi State University	2022
Oklahoma State University (Presented by co-author)	2022
EIASM Conference on Current Research in Taxation (Presented by co-author)	2022
Berlin-Vallendar Conference on Tax Research (Presented by co-author)	2022
“Raising the Stakes: How Progressive Tax Rates Affect Risk-Taking by Pass-Through Businesses”	
CAR Conference (Presented by co-author)	2023
University of Kentucky	2022
UNC Tax Symposium (Presented by co-author)	2021
American Tax Association Midyear Meeting	2021
“Gaming the IRS’s Third-Party Reporting System: Evidence from Pari-Mutuel Wagering”	
Waterloo-Austin Biennial Global Taxation Symposium	2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2020
Mississippi State University	2020
Purdue University	2020

Professional Certification

Certified Public Accountant, State of Kentucky #12517

2015 – Present

Professional Experience

Blue and Co., LLC	2014 – 2016
Staff Accountant (Tax)	
Tempur-Pedic North America, LLC	2013 – 2014
Financial Reporting Intern	
Delta Natural Gas Company Inc.	2013
Accounting Intern	

Service

Ad-Hoc Reviewer:	
<i>Contemporary Accounting Research</i>	
University of Kentucky:	
Von Allmen School of Accountancy:	
Undergraduate Studies Committee	2024 – Present
Research Engagement Committee	2022 – Present
PhD Summer Paper Advisor	
Grader, Written Qualifying Exam	
Mississippi State University:	
Adkerson School of Accountancy:	
Assurance of Learning Committee	2021 – 2022
Graduate Admissions Committee	2021 – 2022
Conference Reviewer/Discussant/Moderator	
AAA ATA Midyear Meeting	

Conference Participation

UNC Tax Symposium	2020, 2021, 2025
Arkansas Accounting Research Conference	2025
ATA Midyear Meeting – American Accounting Association	2019 – 2025
CAR Conference	2023
Waterloo-Austin Biennial Global Taxation Symposium	2020, 2022
EIASM Conference on Current Research in Taxation	2022
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2020
FARS Midyear Meeting – American Accounting Association	2020
Midwest Accounting Research Conference	2018, 2019
Purdue Accounting Theory Conference	2019

Awards and Honors

Krannert Certificate for Distinguished Teaching	2019
Krannert Certificate for Outstanding Recitation Teaching	2018
BKD Doctoral Scholar Award	2017 – 2018
Frederick N. Andrews Fellowship Recipient	2016 – 2018