

## Professor Penelope Tuck

Professor of Accounting, Public Finance and Policy

The Department of Accounting

### Contact details

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### Qualifications

- PhD (Warwick)
- FCA
- CTA (Fellow)
- BSc (Exeter)

### Biography

Penelope Tuck is Professor of Accounting, Public Finance and Policy at Birmingham Business School. Prior to joining Birmingham Business School, she has held academic positions most recently at Warwick Business School and previously at the Universities of Southampton and Buckingham. She is a Fellow of the Institute of Chartered Accountants in England & Wales and a Chartered Tax Advisor. She was formerly a Senior Tax Manager with Coopers & Lybrand (now PwC). Penelope's research areas are accounting in a public policy context, and taxation policy and practice from a social and institutional perspective.

### Teaching

Penelope currently teaches on the following modules:

- Advanced Accounting Theory and Policy (3rd year, BSc Accounting & Finance)
- Comparative and International Taxation (optional module - 3rd year, BSc Accounting & Finance)
- Financial Accounting Theory and Policy (core module - MSc International Accounting & Finance)
- International Business Taxation (optional module - MSc International Accounting & Finance)

### Postgraduate supervision

Penelope welcomes applications from those considering pursuing a PhD in the fields of taxation and public sector management. Her preference is for PhD students who use qualitative research methods and who take a critical and reflective perspective.

### Research

Penelope's research interests are at the boundary of accounting and organisation studies and are concerned with the interplay of identity, knowledge and power, and governance in a public policy context. One of Penelope's research objectives at the moment is to develop an impact case study from either my talent transition research or my Police Finance research.

Research bids in development:

- ESRC Seminar bid - Oral history of tax policy making with John Snape, University of Warwick, Dominic de Cogan, University of Cambridge and Rodrigo Ormeno Perez (UoB Dept of Accounting).
- CIOT funding application with Rodrigo Ormeno Perez (UoB Dept of Accounting) on investigation practices of HMRC.

### Other activities

- Member of the Central Government Panel of the Chartered Institute of Public Finance and Accountancy
- Member of Chartered Institute of Taxation Education Committee
- UK Tax Research Network- Treasurer and member of the Executive and Steering Group.

Previous external roles have included - external academic advisor to the Audit Commission for their research project entitled Strategic Financial Management Study in Local Government, 2009- 2010.

### Publications

#### Recent Refereed Journal Articles

Morrell, K. and Tuck, P. (2014) 'Governance, Tax and Folk Tales', *Accounting, Organizations and Society (ABS 4\*)*, 39(2): 134-147.

Tuck, P. (2013), The Changing Role of Tax Governance: Remaking the Large Corporate Taxpayer into a Visible Customer Partner. *British Journal of Management*, 24: S116–S131.

Du Gay, Millo, Y. and Tuck, P. (2012) Making government liquid: shifts in governance using financialisation as a political device, *Environment and Planning C: Government and Policy*, 30(6): 1083-1099.

Tuck, P., Lamb, M. and Hoskin, K (2011) Emergence of the Customer Concept in Inland Revenue Discourse and Practices: A Dilemma, *Accounting and Business Research*, 41: 357-374.

Tuck, P. (2010) The Emergence of the Tax Official into a T shaped knowledge expert, *Critical Perspectives on Accounting*, 21: 584-596.

#### Refereed monograph

Oats, L. and Tuck, P. (2009) *The Relationship between HM Revenue & Customs and the Large Corporate Taxpayer: the Changing Role of Accountants*, Research Report for the Centre for Business Performance of the Institute of Chartered Accountants in England and Wales, London.

#### Edited Chapters

P Tuck (2012) A study of the changing relationship between large corporates and the Inland Revenue. In *Taxation: A Fieldwork Research Handbook*. Ed. L Oats. UK: Routledge.

L.Oats and Tuck, P. (2012) The changing role of accountants in HMRC. In *Taxation: A Fieldwork Research Handbook*. Ed. L Oats. UK: Routledge, Chapter 20.

L. Oats and Tuck, P. (2009) The increasing use of financial reporting specialists to secure tax compliance: A UK Study in *Tax Administration: Safe Harbours*, Birmingham: Fiscal Publications,

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