

Brian P. Miller

Sam Frumer Professor
Kelley School of Business, Indiana University
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EDUCATION AND PROFESSIONAL CERTIFICATION

Ph.D.	Accounting, Pennsylvania State University	December 2008
M.B.A.	Finance & International Business, University of Cincinnati	June 1998
B.A.	Finance & Accounting, Cedarville University	June 1994

Certified Public Accountant, Ohio

ACADEMIC POSITIONS

Indiana University, Kelley School of Business

Professor and Sam Frumer Professor of Accounting (July 2020 – Present)
Associate Professor and PwC Faculty Fellow (July 2017 – June 2020)
Associate Professor and Weimer Faculty Fellow (July 2015 – June 2017)
Assistant Professor and Weimer Faculty Fellow (July 2011 – June 2015)
Assistant Professor (August 2008 – June 2011)

The Pennsylvania State University

Instructor (2004-2007)

Cedarville University

Lecturer (2001-2003)

Masters University

Lecturer (2000-2001)

TEACHING RESPONSIBILITIES

Indiana University, Kelley School of Business:

Capital Markets Doctoral Seminar (2019 - Present)
MBA CORE Financial Accounting (2019-Present)
On-line MBA (KD) Managing Accounting Information for Decision-Making (2020-Present)
On-line MSA Managerial Accounting (2019-Present)
MBA Global Business and Social Enterprise Consulting Course - Indonesia (2020-Present)
MBA Global Business and Social Enterprise Consulting Course - Guatemala (2016-2020)
IU / SKKU Executive MBA Managerial Accounting Course (Seoul Korea 2017)
IU / SKKU Executive MBA Financial Accounting Course (Seoul Korea 2021)
Honors Managerial Accounting (2016 - 2019)
Intermediate Cost Accounting (2009-2015)

The Pennsylvania State University:

M.B.A. Pre-Term Financial Accounting (2004-2007),
Managerial Accounting (2006)

PROFESSIONAL EXPERIENCE

Procter and Gamble (1998-2000)

Manager Cost Forecast – Fabric Care: Responsible for \$2.5 billion forecast

Cost Analyst – New Business Development: Provided financial analysis including pricing, competitive response, capital budgeting, and project financial models to significantly improve the success on five new global brands. Recipient of Outstanding Achievements in Fabric Care Award

Financial Analyst – N.A. Fabric Care: Analyzed Fabric Care's promotional spending budget and researched and developed methods for measuring Fabric Care cannibalization

B.K.D., LLP (1994-1997)

Assurance Services – Top 15 largest CPA and Advisory Service Firm

Pepsi Cola Bottling Co. (1993)

Sales Tax Project Coordinator – Internship

JOURNAL EDITORIAL AND REVIEWING ACTIVITIES

Associate Editor, *Management Science* (2018-Present)

Editorial Board, *Accounting Horizons* (2015-Present)

Editorial Board, *The Accounting Review* (2017-Present)

Editorial Board, *Review of Accounting Studies* (2017-Present)

Ad hoc reviewer, *Accounting Organizations and Society*

Ad hoc reviewer, *Contemporary Accounting Research*

Ad hoc reviewer, *European Accounting Review*

Ad hoc reviewer, *Journal of Accounting and Public Policy*

Ad hoc reviewer, *Journal of Accounting and Economics*

Ad hoc reviewer, *Journal of Accounting Research*

Ad hoc reviewer, *Journal of Financial and Quantitative Analysis*

Ad hoc reviewer, *Management Science*

Ad hoc reviewer, *Review of Financial Studies*

Ad hoc reviewer, *Strategic Management Journal*

RESEARCH

Interests

My research focuses on decision making by various capital market participants involved in reporting and using financial statement information – including managers, board members, regulators, and investors. I explore decision making through two primary lenses: (1) monitoring and (2) disclosure effectiveness. My research on monitoring examines the determinants of decision-making by directors and regulators, while my work on disclosure effectiveness examines the role of various disclosure characteristics (e.g., textual readability, reporting frequency, etc.) on investors' trading decisions and price formation.

Published and Accepted Papers

- The Importance of Distinguishing Errors from Irregularities in Restatement Research: The Case of Restatements and CEO/CFO Turnover [2008] (with K. Hennes and A. Leone) *The Accounting Review* 83 (6): 1487-1519.
 - *American Accounting Association* Notable Contribution to the Accounting Literature Award, 2013
 - *Emerald Management Reviews Citations of Excellence Award*, 2012 (awarded to top 50 peer-reviewed management research papers, out of 15,000 papers evaluated)
- Investor Perceptions of Board Performance: Evidence from Uncontested Director Elections [2009] (with P. Fischer, J. Gramlich, and H. White) *Journal of Accounting and Economics*. 48 (2-3): 172-189.
- The Effects of Reporting Complexity on Small and Large Investor Trading [2010] *The Accounting Review* 85 (6): 2107-2143.
- Determinants and Market Consequences of Auditor Dismissals after Accounting Restatements [2014] (with K. Hennes and A. Leone) *The Accounting Review* 89 (3):1051-1082.
- Initial Evidence on the Market Impact of the XBRL Mandate [2014] (with E. Blankespoor and H. White), *The Review of Accounting Studies* 19 (4):1468-1503.
- Macroeconomic evidence on the impact of mandatory IFRS adoption on equity and debt markets [2015]. (with D. Beneish and T. L. Yohn), *Journal of Accounting and Public Policy* 34 (1): 1-27.
- The Impact of Narrative Disclosure Readability on Bond Ratings and the Cost of Debt Capital [2017] (with S. Bonsall). *The Review of Accounting Studies* 22 (2): 608-643.
- Managerial Ability and Credit Risk Assessment [2017] (with S. Bonsall, and E. Holzman), *Management Science* 63 (5): 1425-1449.
- A Plain English Measure of Financial Reporting Readability [2017] (with S. Bonsall, A. Leone and K. Rennekamp). *Journal of Accounting and Economics* 63 (2-3): 329-357.
- Increased Mandated Disclosure Frequency and Price Formation: Evidence from the 8-K Expansion Regulation. [2019] (with J. McMullin and B. Twedt). *The Review of Accounting Studies* 24 (1): 1-33.
- Disentangling the Influence of Top Actor Performance on Outcomes Following a Violation: The Role of Perceived Violation Severity [2019] (with J. Busenbark, N. Marshall, and M. Pfarrer). *Strategic Management Journal* 40 (12): 2078-2104.
- Does FOIA Foil the SEC's Intent to Keep Investigations Private? [2020] (with B. Coleman, K. Merkley, and J. Pacelli). *Management Science* (Forthcoming).
- The Local Spillover Effect of Corporate Fraud: Evidence from City Crime Rates [2020] (with E. Holzman and B. Williams). *Contemporary Accounting Research* (Forthcoming).

Working Papers

- The Role of Control Systems in Corporate Innovation [2021] (with A. Sheneman and B. Williams). Revising for 4th round submission to *Contemporary Accounting Research* (Revise and Resubmit).
- Separating the Probability of Committing and Detecting Restatements: Evidence from Auditor Attributes and Accounting Quality [2021] (with J. Barton, B. Burnett, and K. Gunny). Revising for 3rd round submission to *Management Science*.
- Curbing Enthusiasm: Media Sentiment and the Correcting Role of Quarterly Earnings Announcements [2021] (with E. Holzman and B. Twedt). Under 2nd round submission to *The Accounting Review*.

- Wearing Out the Watchdog: SEC Case Backlog and Investigation Likelihood [2021] (with S. Bonsall, and E. Holzman). Revising for 2nd round submission to *The Accounting Review*.
- The Impact of an SEC-Induced Increase to Stock Liquidity on Voluntary Disclosure [2021] (with A. Sharma, T. Hagenberg, and T. Yohn). Revising for 2nd round submission to *Journal of Accounting and Economics*.
- Does Accounting Matter for (Start-Up) Business Profitability? [2020] (with E. Holzman, B. Williams and T. Yohn). Revising for 2nd round submission to *Accounting Organizations and Society*.

OTHER PUBLICATIONS (CASES)

- Pop’s, Inc. – Managerial Accounting as a Strategic Decision Tool (with J. Austin and K. Schappell), AICPA Professor Practitioner Case Development Program (2004).
- Reprinted: Cost Management - Cases and Readings Manual 5 ed. Blocher, Stout, and Collins McGraw-Hill Companies, Inc. (2010).

MEDIA MENTIONS

Does FOIA Foil the SEC’s Intent to Keep Investigations Confidential? – *The FinReg Blog Duke Law Global Financial Markets Center* – March 2020

Corporate Contagion – *Harvard Business Review* – September/October 2019.

The Local Spillover Effect of Corporate Accounting Misconduct – *Columbia Law School’s Blog on Corporations and the Capital Markets* – October 2018

Tesla, Papa John’s Gaffes Boost Odds of Accounting Miscues *Bloomberg* – July 2018

How Investors React to Complex Reports *On Analytics*– 2016.

Disclosure Overload and Complexity: Hidden in Plain Sight. *KPMG and Financial Executives Research Foundation* – 2011.

Study Finds Link Between Withhold Votes and CEO Turnover. *RiskMetrics Group - Risk and Governance Weekly* – January 29, 2010.

Reprinted: *Thecorporatocounsel.net* – March 11, 2010

Study Shows Lack of Enthusiasm for Slated Directors in Uncontested Elections can lead to Ousted CEOs. *BoardMember.com* – February 8th, 2010.

A Trio of Academic Papers for the Real World. *Compliance Week* – October 13, 2009.

Investor Perceptions of Board Performance. *The Harvard Law School Forum on Corporate Governance and Financial Regulation* – October 7, 2009.

CONFERENCE REVIEWING ACTIVITIES

Ad hoc reviewer, multiple AAA annual meetings

Ad hoc reviewer, multiple FARS mid-year meetings

Ad hoc reviewer, Conference on Financial Economics and Accounting

INVITED PANELIST / DISCUSSANT

Discussant, Hawaii Accounting Research Conference, Hilo, HI	2020
Discussant, Brazilian Accounting Conference – Buzios, Brazil	2018
Discussant, Hawaii Accounting Research Conference, Manoa, HI	2018
Panelist (Readability of Textual Disclosures), AAA Annual Meeting – New York, NY	2016

Discussant, HKUST Accounting Symposium – Clear Water Bay, Hong Kong	2016
Discussant, University of Colorado Summer Accounting Research Conference – Aspen, CO	2016
Discussant, Washington University Nick Dopuch Conference – St. Louis, MO	2014
Discussant, AAA Annual Meeting – Atlanta, GA	2014
Discussant, FARS Mid-Year Meeting – Houston, TX	2014
Discussant, AAA Annual Meeting – Anaheim, CA	2013
Discussant, Conference on Financial Economics and Accounting (CFEA) – Bloomington, IN	2011
Discussant, AAA Annual Meeting – San Francisco, CA	2010
Discussant, AAA Annual Meeting – New York, NY	2009

INVITED PRESENTATIONS

Clemson University – Clemson, SC	2022
Florida Atlantic University – Boca Raton, FL	2020
Hawaii Accounting Research Conference – Manoa, HI	2020
Maastricht University – Maastricht, Netherlands	2020
University of Amsterdam – Amsterdam, Netherlands	2020
Monash University – Melbourne, Australia	2019
University of Cincinnati (Lindner) – Cincinnati, OH	2019
University of Illinois (Gies) – Champaign, IL	2019
University of Florida (Warrington/Fisher) – Gainesville, FL	2019
University of Oregon (Lundquist) – Eugene, OR	2019
University of North Carolina-Charlotte (Belk) – Charlotte, NC	2019
Concordia University (Molson) – Montreal, Canada	2018
European Accounting Association, Annual Meeting – Milan, Italy	2018
Frankfurt School of Finance and Management – Frankfurt, Germany	2018
Hawaii Accounting Research Conference – Manoa, HI	2018
Northwestern University (Kellogg) – Evanston, IL	2018
Simon Fraser University (Beedie) – Burnaby, Canada	2018
University of Arizona (Telfer) – Tucson, AZ	2018
University of Colorado (Leeds) – Boulder, CO	2018
University of Ottawa (Telfer) Accounting and Finance Conference – Montreal Canada	2018
Washington State University – Pullman, WA	2018
American Accounting Association, FARS Meeting – Charlotte, NC	2017
Chinese University of Hong Kong – Shatin, Hong Kong	2017
European Accounting Association, Annual Meeting – Valencia, Spain	2017
Hong Kong University of Science and Technology – Clear Water Bay, Hong Kong	2017
Midwest Finance Association – Chicago, IL	2017
Pennsylvania State University (Smeal) – State College, PA	2017
Seoul National University – Seoul, South Korea	2017
Syracuse University (Whitman) – Syracuse, NY	2017
University of Adelaide – Adelaide, Australia	2017
University of Georgia – Athens, Georgia	2017
Annual Conference on Empirical Legal Studies – Durham, NC	2016
University of Missouri – Columbia, MO	2016

Columbia University – Manhattan, NY	2015
Hong Kong Polytechnic University – Kowloon, Hong Kong	2015
State University of New York – Buffalo, NY	2015
Brigham Young University (Marriott) – Provo, UT	2014
Ohio State University (Fisher) – Columbus, OH	2014
Pennsylvania State University (Smeal) – State College, PA	2014
Singapore Management University – Singapore	2014
Florida State University – Tallahassee, FL	2013
Massachusetts Institute of Technology (Sloan) – Cambridge, MA	2013
University of Connecticut – Storrs, CT	2013
University of Miami – Coral Gables, FL	2013
Dartmouth College (Tuck) – Hanover, NH	2012
University of Alberta – Edmonton, AB	2012
University of Minnesota (Carlson) – Minneapolis, MN	2012
University of Texas (McCombs) – Austin, TX	2012
University of Washington (Foster) – Seattle, WA	2012
Indiana University (Kelley) – Bloomington, IN	2011
Stanford University Summer Accounting Conference – Stanford, CA	2011
University of Pennsylvania (Wharton) – Philadelphia, PA	2011
University of Florida (Warrington/Fisher) – Gainesville, FL	2011
University of Miami – Coral Gables, FL	2011
University of Alberta Accounting Research Conference – Banff, AB	2010
Carnegie Mellon University (Tepper) – Pittsburgh, PA	2008
Duke University (Fuqua) – Durham, NC	2008
Indiana University (Kelley) – Bloomington, IN	2008
Michigan State University (Broad) – East Lansing, MI	2008
Ohio State University (Fisher) – Columbus, OH	2008
Purdue University (Krannert) – West Lafayette, IN	2008
Southern Methodist University (Cox) – Dallas, TX	2008
University of Michigan (Ross) – Ann Arbor, MI	2008
University of North Carolina (Kenan-Flagler) – Chapel Hill, NC	2008
University of Notre Dame (Mendoza) – Notre Dame, IN	2008
University of Rochester (Simon) – Rochester, NY	2008
University of Toronto (Rotman) – Toronto, ON	2008
Washington University (Olin) – St. Louis, MO	2008
American Accounting Association, Annual Meeting - Chicago, IL	2007

INVITED CONFERENCES ATTENDED

Contemporary Accounting Research Conference – Virtual	2020
Journal of Accounting and Economics – Virtual	2020
PCAOB/TAR Conference – Virtual	2020
Review of Accounting Studies Conference – Virtual	2020
Utah Winter Accounting Conference – Salt Lake City, UT	2020
PCAOB/TAR Conference – Washington DC	2019

Review of Accounting Studies Conference – Singapore	2019
University of Alberta Accounting Research Conference – Banff, AB	2019
University of Colorado Summer Accounting Research Conference – Aspen, CO	2019
University of Michigan Kapnick Accounting Conference – Ann Arbor, MI	2019
Brazilian Accounting Conference – Buzios, Brazil	2018
Review of Accounting Studies Conference – South Bend, IN	2018
Utah Winter Accounting Conference – Salt Lake City, UT	2018
University of Ottawa (Telfer) Accounting and Finance Conference – Ottawa, ON	2018
University of Colorado Summer Accounting Research Conference – Aspen, CO	2018
Review of Accounting Studies Conference – Barcelona, Spain	2017
University of Colorado Summer Accounting Research Conference – Beaver Creek, CO	2017
Washington University Nick Dopuch Conference – St. Louis, MO	2016
Penn State Accounting Research Conference – University Park, PA	2016
University of Alberta Accounting Research Conference – Banff, AB	2016
University of Colorado Summer Accounting Research Conference – Aspen, CO	2016
Penn State Accounting Research Conference – University Park, PA	2015
Review of Accounting Studies Conference – London, UK	2015
University of Alberta Accounting Research Conference – Banff, AB	2015
University of Colorado Summer Accounting Research Conference – Jackson Hole, WY	2015
Penn State Accounting Research Conference – University Park, PA	2014
University of Colorado Summer Accounting Research Conference – Telluride, CO	2014
Washington University Nick Dopuch Conference – St. Louis, MO	2014
University of Texas Accounting Conference – Austin, TX	2014
Center for Accounting Research and Education (CARE) Conference – Washington, D.C.	2013
Review of Accounting Studies Conference – Beijing, China	2013
University of Colorado Summer Accounting Research Conference – Aspen, CO	2013
Center for Accounting Research and Education (CARE) Conference – London, UK	2012
Penn State Accounting Research Conference – University Park, PA	2012
University of Colorado Summer Accounting Research Conference – Aspen, CO	2012
University of Alberta Accounting Research Conference – Banff, AB	2012
Center for Accounting Research and Education (CARE) Conference – Palisades, NY	2011
Penn State Accounting Research Conference – University Park, PA	2011
Stanford Summer Accounting Camp – Stanford, CA	2011
University of Alberta Accounting Research Conference – Banff, AB	2011
University of Colorado Summer Accounting Research Conference – Estes Park, CO	2011
Center for Accounting Research and Education (CARE) Conference – Miami, FL	2010
University of Alberta Accounting Research Conference – Banff, AB	2010
Penn State Accounting Research Conference – University Park, PA	2008
Penn State Accounting Research Conference – University Park, PA	2007
University of Texas Accounting Conference – Austin, TX	2007
Penn State Accounting Research Conference – University Park, PA	2006

OTHER SERVICE ACTIVITIES

Academic Community Service

Member – AAA Doctoral Consortium Organizing Committee	2018-2022
Member – Financial Accounting and Reporting Section Steering Committee	2019-2021
Member – Financial Accounting and Reporting Section Best Paper Committee	2019-2020

Member - FARS Doctoral Consortium Discussion Leader	2019
Member - AAA Notable Contributions to Accounting Literature Selection Committee	2018-2019
External Reviewer - Research Grants Council (RGC) of Hong Kong	2015-2021
Chair - AAA Notable Contributions to Accounting Literature Selection Committee	2014-2015
Section Liaison - AAA Annual Meeting - Impact of Regulatory Reforms	2014

School Level Service

Chair Capital Markets Recruiting	2020-2021
MBA Design Sprint Sub-Committee	2019-2020
MBA Policy Committee	2019-2020
MBA CORE Program Committee	2019-2020
Doctoral Program Committee	2016-2019
Honors Program Committee	2015-2017 and 2018-2019
Capital Markets Recruiting Committee	2018-2019
Chair Tenure-Track Trustees Teaching Awards Subcommittee	2017-2018
Member Teaching & Service Excellence Committee	2014-2015 and 2017-2018
Faculty Athletic Sponsor	2015-2016 and 2018-2020
Co-Chair Alumni Recognition Ceremony	2016-2019
Curriculum Quality Committee Member	2014-2015
Mentor, Cox Research Scholar	2011-2013
Workshop Coordinator	2010-2011

Research Advising Activities

Dissertation Chair – Braiden Coleman (Accounting)	(Expected) 2022
Dissertation committee member – Tom Hagenberg (Accounting)	(Expected) 2020
Dissertation committee member – Junwei Xia (Accounting) Texas A&M	2020
Dissertation committee member – Yoon Hoo Kim (Accounting) Hong Kong Baptist	2019
Dissertation committee member – Eric Holzman (Accounting) Ohio State University	2017
Dissertation committee member – Barrett Wheeler (Accounting) Tulane University	2017
Dissertation committee member – Michelle Hutchins (Accounting) University of Illinois	2016
Dissertation committee member – Nathan Marshall (Accounting) University of Colorado	2015
Dissertation committee member – Stacey Jacobsen (Finance) Southern Methodist Univ.	2011
Summer Paper Advisor (2 nd Year Paper) – Yoo Hoon Kim (Accounting)	2015
Dissertation examination committee (Member) – Suyun Mah (Marketing)	2020
Dissertation examination committee (Chair) – Ziwei Zhao (Finance)	2019
Dissertation examination committee (Member) – Kayla Freeman (Finance)	2018
Dissertation examination committee (Chair) – Fangzhou Liu (Finance)	2018
Dissertation examination committee (Member) – Susan Keyser (Bus. Econ. and Pub. Policy)	2014
Dissertation examination committee (Member) – Bader Alhashel (Finance)	2012
Dissertation examination committee (Member) – Jung Hoon Lee (Finance)	2011
Honors Thesis Chair – Joely Pinkston	2020

HONORS, AWARDS, AND ACTIVITIES

Indiana University:

Recipient, Indiana University PhD Exceptional Inspiration and Guidance Mentor Award (2021)
Recipient, Walt Blacconiere MBA Teaching Award (2021)
Recipient, MBA Teaching Excellence Award (2021)
Recipient, Indiana University Trustees Teaching Award (2012, 2014, 2020)
Sam Frumer Professorship (2020 - Present)
Distinguished Doctoral Program Teaching Award Nominee (2019)
PwC Faculty Fellow (2017 - 2020)
Financial Accounting and Reporting Section - Excellence in Reviewing Award (2018)
Weimer Faculty Fellow (2011 - 2017)
Recipient, AAA Notable Contribution to the Accounting Literature Award, (2013)
Recipient, Emerald Management Reviews Citations of Excellence Award, (2012)
Finalist, Indiana University Trustees Teaching Award (2010, 2011, 2019)
Nominee, Indiana University Sauvain Teaching Award (2012, 2013, 2014)
Nominee, Student Choice Award for Outstanding Faculty Member (2010 & 2012)

Pennsylvania State University:

Ossian R. MacKenzie Teaching Award nominee (2007)
American Accounting Association Doctoral Consortium Fellow (2007)
Smeal Dissertation Research Award (2006 & 2008)
G. Kenneth Nelson Scholarship (2005-2008)
J. Kenneth and Nancy N. Jones Graduate Scholarship (2006-2007)
Jane O. Burns Graduate Scholarship (2005-2006)
Donald and Regina Harrison Graduate Scholarship (2004-2005)
Robert B. Graham Graduate Scholarship (2003-2005)

University of Cincinnati:

University Scholarship - Full scholarship for graduate studies

Cedarville University:

D. Wood Scholarship - excellence in academics, leadership, and athletics.