

Bridget Stomberg

Associate Professor
Kelley School of Business
1309 E. Tenth Street, HH 5113
Bloomington, IN

(812) 855-7826
bstomber@iu.edu

Academic and Professional Positions Held

Professor, 2023 – Present, Indiana University
Associate Professor, 2019 – 2023, Indiana University
Assistant Professor, 2017 – 2019, Indiana University
Assistant Professor, 2013 – 2017, University of Georgia
Graduate Research Assistant, 2009 – 2013, University of Texas at Austin
Tax Director, 2008 – 2009, Insight Enterprises
Tax Senior Manager, Tax Director, 2008 – 2009, P.F. Chang's China Bistro
Tax Associate, Senior Associate, Manager, 2002 – 2007, PWC

Education

University of Texas at Austin, Accounting, Ph.D., 2013.
University of Florida, Tax Concentration, M.Acc., 2002.
University of Florida, Accounting, B.S., 2000.

Research Interests

My research focuses on how tax laws and enforcement affect corporate decisions, the interplay between tax and financial reporting, the informativeness of tax disclosures in financial statements, and accounting for income taxes.

Refereed Publications

King, Z., D. Lynch, B. Stomberg, and S. Utke. 2022. Does the financial reporting for income tax expense affect financial reporting quality? Evidence from the timeliness of goodwill impairments. 2022. *Journal of Financial Reporting*, forthcoming.

Ehinger, A.C., J.A. Lee, B. Stomberg, and E. Towery. 2024. IRS Enforcement and Voluntary Tax Disclosure. *Journal of the American Taxation Association*, forthcoming.

Hutchens, M., D. Lynch, and B. Stomberg. 2024. Sharing the wealth: The effects of TCJA bonuses on employee pay satisfaction. *Journal of the American Taxation Association*, 46 (2): 81-109.

De Simone, L., B. Stomberg, and B. Williams. 2023. Does tax enforcement disparately affect domestic versus multinational corporations around the world? *Contemporary Accounting Research*, 40(4): 2816-2845.

De Simone, L., and B. Stomberg. 2023. Has FATCA Succeeded in Reducing Tax Evasion through Foreign Accounts? 2023 *Oxford Review of Economic Policy*, 39, 550-564.

Chen, S., M. Erickson, M. Harding, and J. Xia. 2022. Companies' initial estimates and disclosures of the one-time transition tax imposed by the Tax Cuts and Jobs Act. *Journal of the American Taxation Association*, 45(2): 1-26.

- De Simone, L., C. McClure, and B. Stomberg. 2022. Examining the immediate effects of recent tax law changes on the structure of executive compensation. *Contemporary Accounting Research* 39(4): 2376-2408
- Schwab, C., B. Stomberg, and B. Williams. 2022. Effective tax planning. *The Accounting Review*, 97(1): 413-437.
- Schwab, C., B. Stomberg, and J. Xia. 2022. What determines effective tax rates? The relative influence of tax and other factors, with Casey Schwab and Junwei Xia. *Contemporary Accounting Research* 39(1): 459-497.
- De Simone, L., J. Nickerson, J. Seidman, and B. Stomberg. 2020. How reliably do empirical tests identify tax avoidance? *Contemporary Accounting Research* 37(3): 1536-1561.
- Nessa, M. C. Schwab, B. Stomberg, and E. Towery. 2020. How do IRS resources affect the corporate audit process. *The Accounting Review* 95 (2): 311-338.
- Chen, S., K. Schuchard, and B. Stomberg. 2019. Media coverage of corporate taxes. *The Accounting Review* 94(5); 83-116.
- De Simone, L., L. Mills, and B. Stomberg. 2019. Using IRS data to identify income shifting to foreign affiliates. *Review of Accounting Studies* 24(2): 694-730.
- Lynch, D., M. Romney, B. Stomberg, and D. Wangerin. 2019. Trade-offs between tax and financial reporting benefits: Evidence from purchase price allocations in taxable acquisitions. *Contemporary Accounting Research* 36(3): 1223-1262.
- Seidman, J. and B. Stomberg. 2017. Equity compensation and tax avoidance: Disentangling managerial incentives from tax benefits and reexamining the effects of shareholder rights. *Journal of the American Taxation Association* 39(2): 21-41.
- Powers, K., J. Robinson, and B. Stomberg. 2016. How do CEO incentives affect corporate tax planning and financial reporting of income taxes? *Review of Accounting Studies* 21(2): 672-710.
- Robinson, L., B. Stomberg and E. Towery. 2016. One size does not fit all: How the uniform rules of FIN 48 affect the relevance of income tax accounting. *The Accounting Review* 91(4): 1195-1217.
- De Simone, L., M. Ege., and B. Stomberg. 2015. Internal control quality: The role of auditor-provided tax services. *The Accounting Review* 90(4): 1469-1496.
- De Simone, L., J. Robinson, and B. Stomberg. 2014. Distilling the reserve for uncertain tax positions: The revealing case of Black Liquor. *Review of Accounting Studies* 19(1): 456-472.

Working Papers and Works in Process

Papers in the review process

- Manlove, A., B. Stomberg, and C. Schwab. 2024. The effect of statutory tax rates on the CEO performance-turnover relation. Revising for 2nd round review at *The Accounting Review*.

Mullaney, M., B. Stomberg, and B. Williams. 2023. Spillover Benefits of Financial Statement Audits: Evidence from IRS Enforcement Outcomes. Revising for 2nd round review at *The Accounting Review*.

Seidman, J.K, R. Sinha, and B. Stomberg. 2022. Tax Audits and the Policing of Corporate Taxes: Insights from Tax Executives. Under 3rd round review at *Contemporary Accounting Research*.

Other working papers and works in process

De Simone, L., B. Grant, S. Richter, and B. Stomberg. 2024. Do Publicly Available Licensing Agreements Affect Tax-Motivated Income Shifting?

De Simone, L., K. Kroeger, B. Stomberg, and B. William. 2024. Political Advertisements and Personal Income Tax Compliance.

Hutchens, M., S. Richter, B. Stomberg, and B. Williams. 2024. State-Level Administration and the Effectiveness of the Work Opportunity Tax Credit.

Richter, S., J.K. Seidman, R. Sinha, and B. Stomberg. 2024. How Tax Authorities' Interest in Information Outside of Tax Returns Affects Corporate Communication: Insights from Tax Executives.

Sapkota, P., C. Schwab, and B. Stomberg. 2024. Winners and Losers of the Revised Income Tx Credit for New Electric Vehicle Purchases.

Schwab, C., B. Stomberg, and J. Xia. 2023. Tax Planning of Loss Firms.

Schwab, C., B. Stomberg, and J. Xia. 2024. How Did the Tax Cuts and Jobs Act Change Taxes for U.S. Multinationals?

Other Publications

- “Information exchange and tax havens,” with Lisa De Simone. Chapter in *Research Handbook on the Economics of Tax Havens*, Ed. A. Lejour and D. Schindler (Edward Elger Publishing).
- Bieg, Bernie, Judith Toland, and Bridget Stomberg. *Payroll Accounting*. Cengage, 2024.
- “How the corporate rate cut will affect profits,” with Jeri K. Seidman. February 5, 2018. *Tax Notes*.
- “How will ARPA affect nondeductible compensation,” with Adam Manlove. November 20, 2023. *Tax Notes*.

Invited Seminar Presentations

Michigan State University, 2024 (postponed)	East Lansing, MI
University of Texas, 2024 (scheduled)	Austin, TX
University of Kentucky, 2024	Lexington, KY
National University of Singapore, 2024	Singapore
Singapore Management University, 2024	Singapore
University of Waterloo, 2023	Waterloo, Canada
Virginia Tech University, 2023	Blacksburg, VA
Northwestern University, 2022	Evanston, IL
Hong Kong University Business School, 2022	Virtual
University of Tennessee, 2022	Virtual
Norwegian School of Economics, 2021	Virtual
Texas A&M University, 2021	Virtual
Florida State University, 2019	Tallahassee, FL
Purdue University, 2019	Lafayette, IN

University of Virginia, 2019
University of Arizona, 2019
Indiana University, 2016
North Carolina State University, 2016
University of North Carolina, 2015
Dartmouth College, 2013
Michigan State University, 2013
Ohio State University, 2013
University of Florida, 2013
University of Georgia, 2013
University of Iowa, 2013
University of Michigan, 2013
University of Pennsylvania, 2013
University of Rochester, 2013
University of Washington, 2013

Charlottesville, VA
Tucson, AZ
Bloomington, IN
Raleigh, NC
Chapel Hill, NC
Hanover, NH
East Lansing, MI
Columbus, OH
Gainesville, FL
Athens, GA
Iowa City, IA
Ann Arbor, MI
Philadelphia, PA
Rochester, NY
Seattle, WA

Invited Conference Presentations

Penn State University Research Conference, 2024
ASU Cactus Conference, 2024
ATA Midyear Meeting, 2024 (x2)*
Hawaii Accounting Research Conference, 2024
University of Illinois Tax Symposium, 2023*
Berlin-Vallender Tax Conference, 2023
ATA Midyear Meeting, 2023 (x4)*
University of Illinois Chicago Accounting Conference, 2022
EIASM Conference on Current Research in Taxation - Keynote, 2022
Summer Accounting Research Conference, 2022
Norwegian Tax Accounting Symposium, 2022 (x2)
University of North Carolina Tax Symposium, 2022*
Behavioral Tax Symposium, 2021*
University of North Texas Accounting Research Conference, 2021*
JATA Conference, 2021*
CAR Conference, 2020*
Workshop on Corporate Taxation in a Globalized World, 2020
ATA Midyear Meeting, 2020
Auditing Section Midyear Meeting 2020*
National Tax Association 2019 Annual Conference on Tax
University of Illinois Tax Doctoral Consortium III, 2019*
AAA Annual Meeting, 2019 (x2)*
Telfer Conference on Accounting and Finance, 2019*
University of North Texas Accounting Conference, 2019*
ATA Midyear Meeting, 2019*
JATA Conference, 2019*
AAA Annual Meeting, 2018*
University of North Carolina Tax Symposium, 2018*
CAR Conference, 2017
National Tax Association 2017 Annual Conference on Tax*
ATA Midyear Meeting, 2017 (x2)*
National Tax Association 2016 Annual Conference on Tax (x2)*
CAAA Annual Conference, 2016*
University of North Carolina Tax Symposium, 2016*
JATA Conference, 2016*
University of Illinois Tax Doctoral Consortium II, 2015*
Stanford Summer Camp, 2015
Midwest Accounting Research Conference, 2015*
ATA Midyear Meeting, 2015*

University Park, PA
Tempe, AZ
Long Beach, CA
Honolulu, HI
Chicago, IL
Vallendar, Germany
Washington D.C.
Chicago, IL
Virtual
Vail, CO
Bergen, Norway
Chapel Hill, NC
Virtual
Virtual
Virtual
Virtual
Fort Worth, TX
Houston, TX
Tampa, FL
Chicago, IL
San Francisco, CA
Ontario, Canada
Dallas, TX
Washington, D.C.
Washington, D.C.
Washington, D.C.
Chapel Hill, NC
Quebec City, Canada
Philadelphia, PA
Phoenix, AZ
Baltimore, MD
St. Johns, Canada
Chapel Hill, NC
Orlando, FL
Chicago, IL
Stanford, CA
Urbana-Champaign, IL
Washington, D.C.

National Tax Association Annual Conference on Tax, 2014	Santa Fe, NM
BYU Accounting Research Symposium, 2014*	Provo, UT
AAA Annual Meeting, 2014*	Atlanta, GA
Southeastern Accounting Research Conference, 2014*	Atlanta, GA
Summer Accounting Research Conference, 2014*	Telluride, CO
ATA Midyear Meeting, 2014*	San Antonio, TX
National Tax Association 2013 Annual Conference on Tax	Tampa, FL
Yale University School of Management Spring Research Conference, 2013	New Haven, CT
Workshop on Current Research in Taxation, 2013*	Muenster, Germany
AAA Annual Meeting, 2013*	Anaheim, CA
ATA Midyear Meeting, 2013*	San Diego, CA
Workshop on Current Research in Taxation, 2012	Muenster, Germany
Oxford Centre for Business Taxation Doctoral Meeting, 2012*	Oxford, U.K.
University of Illinois Audit Symposium, 2012*	Champaign, IL
AAA Annual Meeting, 2012 (x2)	Washington, D.C.
AAA Annual Meeting, 2011 (x2)	Denver, CO
ATA Midyear Meeting, 2011	Washington, D.C.
Lone Star Conference, 2011*	Dallas, TX
<i>*Paper presented by co-author</i>	

Invited Research Discussions

Hawaii Accounting Research Conference, 2024	Honolulu, HI
Berlin-Vallender Tax Conference, 2022	Virtual
EIASM Conference on Current Research in Taxation, 2021	Virtual
Stanford Summer Camp, 2020	Virtual
NTA Annual Conference on Tax, 2019	Tampa, FL
FARS Midyear Meeting, 2018	Austin, TX
NTA Annual Conference on Tax, 2017	Philadelphia, PA
NTA Annual Conference on Tax, 2016	Baltimore, MD
ATA Midyear Meeting, 2016	Orlando, FL
University of North Carolina Tax Symposium, 2015	Chapel Hill, NC
FARS Midyear Meeting, 2015	Nashville, TN
AAA Annual Meeting, 2014	Atlanta, GA
AAA Annual Meeting, 2012	Washington, D.C.

Reviewer Activities

The Accounting Review (Editorial board, 2017 – Present; ad hoc reviewer; recognized as an *Outstanding Reviewer*, 2023)

Contemporary Accounting Research (ad hoc reviewer)

European Accounting Review (ad hoc reviewer)

Journal of Accounting, Auditing and Finance (ad hoc reviewer)

Journal of Accounting and Economics (ad hoc reviewer)

Journal of Accounting and Public Policy (ad hoc reviewer)

Journal of Accounting Research (ad hoc reviewer)

Journal of the American Taxation Association (Editorial board, 2017 – 2020; ad hoc reviewer)

Journal of Business Finance and Accounting (ad hoc reviewer)

Journal of Management Accounting Research (ad hoc reviewer)

Journal of Public Economics (ad hoc reviewer)

Management Science (ad hoc reviewer)

National Tax Journal (ad hoc reviewer)

Review of Accounting Studies (ad hoc reviewer)

Research Professorships, Fellowships, and Grants

Glaubinger Chair for Undergraduate Leadership, 2022-Present
Weimer Faculty Fellowship, 2020-2022
Indiana University Summer Instructional Development Fellowship, with K. Metz and C. Schwab, 2019
Lilly Teaching Fellow, University of Georgia, 2016-2017
Deloitte Doctoral Fellowship, 2012
McCombs Research Excellence Grant, with John R. Robinson and Kathleen Powers, 2012
University of Texas Graduate Fellowship, 2009-2010
Accounting Doctoral Scholar, AICPA Foundation, 2009-2013

Awards, Honors, and Other Activities

Kelley School of Business Service Award, 2024
Equal Justice Initiative-Kelley Leadership Collaborate, Inaugural Member, 2023-2024
Accounting Department, Contributions Award, 2023
The Accounting Review, Outstanding Reviewer, 2023
Kelley School of Business Graduate Accounting Program Outstanding Faculty, 2023
Finalist, Kelley School of Business Service Award, 2023
Speaker, RSM National Speaker Series, University of Iowa, 2022
IU Women in Leadership Series, Strengths Workshop, 2022
Podcast Host, *Taxes for the Masses*, with Lisa De Simone, 2021-present
European Accounting Review, Excellence in Reviewing, 2020
Kelley School of Business Outstanding Researcher, Associate Professor, 2020
Kelley School of Business Innovative Teaching Award, 2020
Indiana University Trustees Teaching Award, 2018
Finalist, Indiana University Trustees Teaching Award, 2017
Outstanding Young Alumni, University of Florida, 2014

Doctoral Dissertation Committees and Faculty Advising

Dissertation Committee, Katie Daugherty, Chair
Dissertation Committee, Brian Grant, Co-Chair
Dissertation Committee, Adam Manlove, Co-Chair
Dissertation Committee, Stefan Richter, Co-Chair
Dissertation Committee, Junwei Xia, Member
Summer Paper Advisor, Katie Daugherty, 2022, 2023
Summer Paper Advisor, Brian Grant, 2020, 2021
Summer Paper Advisor, Stefan Richter, 2020
Summer Paper Advisor, Adam Manlove, 2018, 2019

Courses Taught

Special Topics in Accounting, Indiana University (PhD)
Taxes and Financial Statements, Indiana University (graduate)
Corporate Taxation, Indiana University (graduate)
Taxes and Decision Making, Indiana University (undergraduate)
Cross-jurisdictional Taxation, University of Georgia (graduate)
Corporate Tax I, University of Georgia (graduate)
Intermediate Accounting III, University of Georgia (undergraduate)

National Service Activities

Chair, ATA Doctoral Consortium, 2020-2021
Vice Chair for Student Logistics, ATA Doctoral Consortium, 2019-2020

Co-Chair, ATA Research Resources and Methodologies Committee, 2017-18, 2018-19 (with Erin Towery)
Co-Organizer, NTA Annual Conference 2023 (with Irem Gucceri)
Co-Organizer, NTA Annual Conference 2021 (with Ed Fox and Elena Patel)
Scientific Committee, 80th Annual Congress of the International Institute of Public Finance, 2024
Trustee, ATA, 2018-2020
Member, AAA Rookie Camp Committee, 2023-2024
Member, ATA Annual Meeting Program Committee, 2021-2022
Member, ATA Awards Committee, 2021-2022
Member, ATA Early Career Development Committee, 2023-2024
Member, ATA Midyear Program Committee, 2021-2022
Member, ATA Nominations Committee, 2015 – 2016
Member, ATA Publications Committee, 2021-2023
Member, ATA Research Resources and Methodologies Committee, 2019-2020
Member, ATA Tax Manuscript Award Committee, 2013 – 2014
Member, JATA Conference Committee, 2011-2012, 2012-2013, 2015-2016, 2016-2017, 2023-2024
Presenter, ATA/KMPG Doctoral Consortium, 2019, 2020, 2022
Reviewer, AAA Annual Meeting
Reviewer, FARS Annual Meeting
Reviewer, NTA Annual Conference
Reviewer, JAAF Conference

Indiana University Service Activities

Accounting Advisory Group, Ex-Officio Member of Executive Board, 2021-2022
Accounting Department Accounting Leader Scholar Seminar Series Committee, 2018-2019
Accounting Department Hoosier Accounting Research Conference Committee, 2018-2019
Accounting Department Large Conference Committee, 2020-2021
Accounting Doctoral Policy Committee, Co-Chair 2020-2022
Accounting Doctoral Policy Committee, Member 2019-2020
Accounting Department GAP Tax Curriculum Committee, Chair 2020-2021
Accounting Department Tax Faculty Recruiting Committee, 2017-2021
Accounting Department Workshop Co-Coordinator 2018-2019
Accounting Department Workshops Proposal Committee, Ad Hoc Member, 2020-2021

Create Your Kelley, Speaker 2023

Fall for Kelley, Speaker 2022

Kelley 21st Century Business Leaders' Summit, Speaker, 2022

Kelley Academic Council, 2022-Present

Kelley I-Core Working Group, 2024

Kelley Ethics Case Competition, Judge, 2023

Kelley Ethics Case Competition, Team Coach, 2024

Kelley Non-Tenure Track Faculty Review Committee, Member 2021-2022

Kelley Teaching Service and Excellence Committee, Member 2018-2020

- *Tenure-Track Trustees Teaching Award Subcommittee, Chair, 2019-2020*

- *Non-Tenure Track Trustees Teaching Award Subcommittee, Member 2018-2019*

Kelley Undergraduate Policy Committee, Chair, 2022-Present

Kelley Young Women's Leadership Institute, Speaker 2023

Kelley Young Women's Institute, Speaker 2021

Indiana University, 2030 Strategic Plan Academic Advising Workgroup

Indiana University, 2030 Strategic Plan Executive Leadership Team

Indiana University, Vice Provost of Student Life Search Committee, 2023

Indiana University, 2030 Strategic Plan: Student Success – Experience & Belonging Subcommittee, 2023
Indiana University, General Education Committee, 2022-present
Indiana University, Office of Study Abroad, Program Review Subcommittee, 2022-present
Indiana University, Search Committee, Vice Provost of Student Affairs, 2023
Indiana University, Shared Goals Subcommittee, 2022-present
Indiana University, Undergraduate Academic Council, 2022-present