

## Bridget Stomberg

Associate Professor  
Kelley School of Business  
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### Academic and Professional Positions Held

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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

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### Education

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

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### Research Interests

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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.

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### Refereed Publications

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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*, forthcoming.

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. Tradeoffs 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**

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### *Papers in the review process*

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. Revising for 2<sup>nd</sup> round review at *Journal of Financial Reporting*.

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

Seidman, J.K, R. Sinha, and B. Stomberg. 2022. The Effect of Tax Enforcement on the Corporate Tax Compliance Process: Insights from Tax Executives. Under 2<sup>nd</sup> round review at *Contemporary Accounting Research*.

#### *Other working papers and works in process*

Hutchens, M., S. Richter, B. Stomberg, and B. Williams. 2022. Taking advantage of employer incentives for workplace diversity.

Koester, A., B. Stomberg, B. Williams and X. Jia. 2022. Auditors' influence on accounting estimates.

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.

Schwab, C., B. Stomberg, and J. Xia. 2023. Tax planning of loss firms.

Schwab, C., B. Stomberg, and J. Xia. 2023. How Did the Tax Cuts and Jobs Act Change Taxes for U.S. Multinationals?

#### **Other Publications**

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- “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**

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University of Kentucky, 2024	Lexington, KY
National University of Singapore (scheduled), 2024	Singapore
Singapore Management University (scheduled), 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	Charlottesville, VA
University of Arizona, 2019	Tucson, AZ
Indiana University, 2016	Bloomington, IN
North Carolina State University, 2016	Raleigh, NC
University of North Carolina, 2015	Chapel Hill, NC
Dartmouth College, 2013	Hanover, NH
Michigan State University, 2013	East Lansing, MI
Ohio State University, 2013	Columbus, OH

University of Florida, 2013	Gainesville, FL
University of Georgia, 2013	Athens, GA
University of Iowa, 2013	Iowa City, IA
University of Michigan, 2013	Ann Arbor, MI
University of Pennsylvania, 2013	Philadelphia, PA
University of Rochester, 2013	Rochester, NY
University of Washington, 2013	Seattle, WA

### Invited Conference Presentations

Penn State University Research Conference, 2024	University Park, PA
ASU Cactus Conference, 2024	Tempe, AZ
ATA Midyear Meeting, 2024 (x2)*	Long Beach, CA
Hawaii Accounting Research Conference, 2024	Honolulu, HI
University of Illinois Tax Symposium, 2023*	Chicago, IL
Berlin-Vallender Tax Conference, 2023	Vallendar, Germany
ATA Midyear Meeting, 2023 (x4)*	Washington D.C.
University of Illinois Chicago Accounting Conference, 2022	Chicago, IL
EIASM Conference on Current Research in Taxation - Keynote, 2022	Virtual
Summer Accounting Research Conference, 2022	Vail, CO
Norwegian Tax Accounting Symposium, 2022 (x2)	Bergen, Norway
University of North Carolina Tax Symposium, 2022*	Chapel Hill, NC
Behavioral Tax Symposium, 2021*	Virtual
University of North Texas Accounting Research Conference, 2021*	Virtual
JATA Conference, 2021*	Virtual
CAR Conference, 2020*	Virtual
Workshop on Corporate Taxation in a Globalized World, 2020	Virtual
ATA Midyear Meeting, 2020	Fort Worth, TX
Auditing Section Midyear Meeting 2020*	Houston, TX
National Tax Association 2019 Annual Conference on Tax	Tampa, FL
University of Illinois Tax Doctoral Consortium III, 2019*	Chicago, IL
AAA Annual Meeting, 2019 (x2)*	San Francisco, CA
Telfer Conference on Accounting and Finance, 2019*	Ontario, Canada
University of North Texas Accounting Conference, 2019*	Dallas, TX
ATA Midyear Meeting, 2019*	Washington, D.C.
JATA Conference, 2019*	Washington, D.C.
AAA Annual Meeting, 2018*	Washington, D.C.
University of North Carolina Tax Symposium, 2018*	Chapel Hill, NC
CAR Conference, 2017	Quebec City, Canada
National Tax Association 2017 Annual Conference on Tax*	Philadelphia, PA
ATA Midyear Meeting, 2017 (x2)*	Phoenix, AZ
National Tax Association 2016 Annual Conference on Tax (x2)*	Baltimore, MD
CAAA Annual Conference, 2016*	St. Johns, Canada
University of North Carolina Tax Symposium, 2016*	Chapel Hill, NC
JATA Conference, 2016*	Orlando, FL
University of Illinois Tax Doctoral Consortium II, 2015*	Chicago, IL
Stanford Summer Camp, 2015	Stanford, CA
Midwest Accounting Research Conference, 2015*	Urbana-Champaign, IL
ATA Midyear Meeting, 2015*	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

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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

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*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; recognized for *Excellence in Reviewing* 2020)

*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

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Glaubinger Chair for Undergraduate Leadership, 2022-Present

Weimer Faculty Fellowship, 2020-2022

Indiana University Summer Instructional Development Fellowship, with Katie Metz and Casey 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**

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Kelley School of Business Service Award, 2024  
Equal Justice Initiative-Kelley Leadership Collaborate, Inaugural Member, 2023-2024  
Accounting Department, DEIB Contributions Award, 2023  
IU Center for Innovative Teaching and Learning Inclusive Teaching Institute, 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  
Kelley DEIB Training & Development Program, 2022  
IU Women in Leadership Series, Strengths Workshop, 2022  
Podcast Host, *Taxes for the Masses*, with Lisa De Simone, 2021-present  
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**

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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**

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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**

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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, 80<sup>th</sup> 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 DEI Committee, 2023-2024  
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  
Mentor, The Tenure Project, 2023-2024

### **Indiana University Service Activities**

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Accounting Advisory Group, Ex-Officio Member of Executive Board, Chair of DEI Taskforce, 2021-2022  
Accounting Department Accounting Leader Scholar Seminar Series Committee, 2018-2019  
Accounting Department DEIB Committee, Chair 2021-2022; Co-Chair 2023-Present  
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 21<sup>st</sup> Century Business Leaders' Summit, Speaker, 2022  
Kelley Academic Council, 2022-Present  
Kelley DEIB in Business Task Force, Founding Member, 2020-2021  
Kelley DEIB in Business, Faculty Fellow, 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

### **Professional Affiliations**

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American Accounting Association  
American Taxation Association