

Brian Williams – October 2025

Indiana University – Kelley School of Business
5143 Hodge Hall, Bloomington IN 47403

Email: bw63@iu.edu

Administrative Leadership Experience

2024 – Present: **Inaugural Faculty Chair: virtual Advanced Business Technologies Department**, Kelley School of Business, Indiana University

Key Accomplishments and Responsibilities:

- **Founder and Faculty Chair of the virtual Advanced Business Technologies Department (vABT), an interdisciplinary unit that has grown to have 70+ Kelley School faculty across 10 academic areas, driving innovation and collaboration in generative AI and advanced business technologies across all programs and departments.**
- **Developer and lead Instructor of GenAI 101, IU's skills-based Generative AI Course for current students, faculty, and staff at all IU Campuses.** The course has received national recognition for its innovative skills-based curriculum and approach focusing on foundational prompt engineering, GenAI as a thought partner, and GenAI as a productivity amplifier.
- **Spearheaded the creation and implementation of Kelley-GPT, one of the first business-school specific LLMs in higher education.** Kelley-GPT enables innovative faculty research with protected data and customizable model parameters, also serving to empower faculty to conduct hands-on teaching with generative AI, and in streamlining administrative activities.
- **Launched the inaugural Kelley Prompt-a-Thon, the first skills-based generative AI competition of its kind in business education.** The April 2025 event featured student teams across the undergraduate, graduate, and doctoral levels, establishing a blueprint for experiential generative AI learning at scale.
- **Pioneered and developed the Kelley School's first four generative AI focused courses.** My roles ranged from sole course creation and instruction to leading collaborative development and teaching teams of up to 10 faculty across multiple academic areas. These courses received overwhelmingly positive participant feedback and established a scalable model for skills-based, hands-on generative AI instruction in business education.

Honors and Awards

- **Named as one of the Top 50 Undergraduate Business School Professors by Poets and Quants (2024)**
- **American Taxation Association Manuscript Award for Significant Contribution to the Tax Literature**, for "Is Tax Avoidance Related to Firm Risk?", published with David Guenther and Steve Matsunaga (2019)
- **Journal of the American Taxation Association Outstanding Manuscript Award** for "Why Pay Our Fair Share? How Perceived Influence Over Laws Affects Tax Evasion?", published with Paul Mason and Steve Utke (2020)
- **Recipient – Indiana University Innovative Teaching Award (2022)**
 - Received jointly with Jeff McMullin for developing a new accounting analytics course and implementing analytics throughout the IU accounting curriculum
- **Recipient – Indiana University Sauvain Undergraduate Teaching Award (2021)**
- **Recipient – Indiana University Trustees Teaching Award (2022, 2017)**
- **Nominee – Indiana University Sauvain Undergraduate Teaching Award (2020, 2019)**

Teaching

Teaching Awards:

- Named one of the Top 50 Undergraduate Business School Professors (Worldwide) by Poets and Quants (2024)
- Sauvian Undergraduate Teaching Award (2020-2021)
- Innovative Teaching Award (2021-2022)
 - Received jointly with Jeff McMullin for our work in developing a new accounting analytics course and implementing analytics into the accounting curriculum
- Trustees Teaching Award Recipient (2022, 2017)

Selected Classes Taught:

- Basic Accounting Skills (A-100)
- Communicating Accounting Analytics (A-355, A-314)
- Introduction to Financial Accounting (A-229)
- Taxes and Decision Making (A-329)
- Introduction to Generative AI in Business (X-155 – Undergraduate, Course Coordinator)
- Introduction to Generative AI for Business Leaders (X-575 – Online MBA)
- Introduction to Generative AI for Business Leaders (X-507 – FTMBA Intensive)
- Generative AI for Business Leaders (Kelley Direct MBA Alumni Course)
- GenAI 101 (Institution Wide Course for all IU Campuses: All IU Students automatically enrolled, Faculty and Staff can voluntarily enroll)

Selected Panels and Seminars:

- Artificial Intelligence – Opportunities and Challenges in Research and Teaching (American Taxation Association Doctoral Consortium 2024)
- Responsible Use of AI (Kelley School of Business 2024)
- Generative AI in Accounting (Kelley School of Business 2024)

Publications

Please Note – In accounting it is standard to order co-authors alphabetically.

Merkley, Ken., Pacelli, Joseph., Piorkowski, Mark., and Williams Brian. 2024. Crypto-Influencers. *Review of Accounting Studies*. Forthcoming. [Review of Accounting Studies Conference Paper]

Hutchens, Michelle., Rego, Sonja., and Williams, Brian. 2024. Tax Avoidance and Firm Risk: New Insights from a Latent Class Mixture Model. *The Accounting Review*. 99 (1). 285-313.

Hutchens, Michelle., Rego, Sonja., and Williams, Brian. 2024. The Impact of Standard Setting on Individual Investors: Evidence from SFAS 109. *Review of Accounting Studies*.

Guenther, Dave. Peterson, Kyle, Searcy, Jake, and Williams, Brian. 2023. How Useful are Tax Disclosures in Predicting Effective Tax Rates? A Machine Learning Approach. *The Accounting Review*. 98 (5). 297-322.

De Simone, L. Stomberg, B., and Williams, B. 2023. Does Tax Enforcement Disparately Affect Domestic versus Multinational Corporations around the World? *Contemporary Accounting Research*. 40 (4). 2816-2845

Miller, Brian., Sheneman, Amy., and Williams, Brian. 2022. The Impact of Control Systems On Corporate Innovation. *Contemporary Accounting Research*. 39 (2). 1425-1454.

Schwab, Casey., Stomberg, Bridget., and Williams, Brian. 2022. Effective Tax Planning [A Data Envelopment Analysis Approach]. *The Accounting Review*. 97 (1) 413-437

Mason, Paul., and Williams, Brian. 2022. Does IRS Monitoring Deter Managers From Committing Accounting Fraud? *Journal of the Accounting, Auditing, and Finance*. 37 (3). 700-722.

Williams, Brady., and Williams, Brian. 2021. Real effects of financial reporting on innovation: Evidence from tax law and accounting standards. *The Accounting Review*. 96 (6). 397-425.

Holzman, Eric., Miller, Brian., and Williams, Brian. 2021. The Local Spillover Effect of Corporate Accounting Misconduct: Evidence from City Crime Rates. *Contemporary Accounting Research*. 38 (3). 1542-1580.

Guenther, Dave., Krull, Linda, and Williams, Brian. 2021. Identifying Various Types of Tax Avoidance: Implications for Empirical Research. *Journal of the American Taxation Association*. 43 (1) 27-50.

Guenther, Dave., Njoroge, Ken., and Williams, Brian. 2020. Allocation of Internal Cash Flow When Firms Pay Less Tax. *The Accounting Review*. 95 (5): 185-210.

Mason, Paul., Utke, Steve., and Williams, Brian. 2020. Why Pay Our Fair Share? How Perceived Influence Over Laws Affects Tax Evasion? *Journal of the American Taxation Association* 42 (1): 133-156.

- Recipient of the 2020 JATA Outstanding Manuscript Award

Guenther, Dave., Matsunaga, Steve., and Williams, Brian. 2017. Is Tax Avoidance Related to Firm Risk?, *The Accounting Review*. 92 (1): 115-136.

- Recipient of the 2019 American Taxation Association Manuscript Award for Significant Contribution to the Tax Literature

Davis, Angela., Guenther, Dave., Krull, Linda., and Williams, Brian. 2016. Do Socially Responsible Firms Pay More Tax?, *The Accounting Review*. 91 (1): 47-68.

Working Papers

Rosanzski, Abigail., Williams, Brian., and Wilson, Ryan. 2025. Beyond Havens: The Association between U.S. Multinationals' Tax Burdens and their Network of Global Operations

Rego, Sonja., Xia, Junwei., Williams, Brian., and Wilson, Ryan. 2025. Types of Tax Avoiders: An Unsupervised Machine Learning Approach

Liu, Betty., Moss, Austin., Volant, D., and Williams, Brian 2025. Virtual Economies and Transaction Taxes

Harré, Simon; Merkley, Kenneth; Miller, Brian; Williams, Brian. 2025. Fundamentals in Cryptocurrency valuation: Evidence from DeFi Markets

Kartapanis, Antonis., Merkley, Ken., and Williams, Brian. 2025. Crypto Asset Markets and SEC Enforcement Actions.

De Simon, Lisa., Kroeger, Kaitlyn, Stomberg, Bridget., and Williams, Brian. 2025. Political Advertisements and Personal Income Tax Compliance.

De Simone, Lisa., Stomberg, Bridget., and Williams, Brian. 2025. How Does Tax Enforcement Impact Tax Rates Globally? An Explainable AI Approach.

Daugherty, Katie., Stomberg, Bridget, and Williams, Brian. 2025. Do tax regulations reduce uncertainty?

Evidence from Transfer Pricing Regulations.

Beardsley, Erik., Huang, Youkun., Richter, Stefan., and Williams, Brian. 2025 Voluntary Tax Forecasts as a Signal of Firm Performance.

Mullaney, Michele., Stomberg, Bridget., and Williams, Brian. 2025. Spillover Benefits of Financial Statement Audits: Evidence from IRS Enforcement Outcomes

Selected National Service Activities

Ad-hoc Editor, Contemporary Accounting Research, 2024-Present

Editorial Board, The Accounting Review 2021-Present

Editorial Board, Contemporary Accounting Research, 2023-Present

Board of Trustees, American Taxation Association, 2025-Present

Editorial Board, Journal of the American Taxation Association 2020-2023

Member, 2024-2025 American Taxation Association Publications Committee 2024-2025

Chair, ATA Research Resources and Methodologies Committee 2021-2022

Vice Chair, ATA Research Resources and Methodologies Committee 2020-2021

Selected University Service Activities

Chair, Virtual Advanced Business Technologies Department, Kelley School of Business 2024-Present

Member, Kelley School of Business Teaching and Service Awards Steering Committee 2024-Present

Chair, Kelley School of Business Teaching and Service Excellence Committee, 2022-2023

Co-Chair and Member, Data Analytics Task Force, Indiana University Accounting Department, 2020-2023

Member, Kelley School of Business Jellison Studios Steering Committee, 2022-2023

Doctoral Dissertation Committees

Katie Daugherty, Indiana University, In Progress, Committee Member

Simon Harré, Indiana University, In Progress, Committee Member

Abigail Rozanski, Texas A&M University, In Progress, Committee Member

Brian Grant, Indiana University, 2024, Committee Member

Stefan Richter, Indiana University, 2023, Committee Member

Academic and Professional Positions Held

2024 – Present: Inaugural Faculty Chair: Virtual Advanced Business Technologies Department, Kelley School of Business, Indiana University

2025 – Present: Sam Frumer Professor of Accounting, Kelley School of Business, Indiana University

2024 – Present: Professor, Kelley School of Business, Indiana University

2024 – 2025: Fettig/Whirlpool Faculty Fellow, Kelley School of Business, Indiana University

2023 – 2024: Professor, Mays Business School, Texas A&M University

2015 – 2023: Assistant Professor [2015-2022] and Associate Professor [2022-2023], Kelley School of Business, Indiana University

2010 – 2015: Instructor and Research Assistant, Lundquist College of Business, University of Oregon

2009: Deloitte and Touche, Tax Staff (Intern)

Education

University of Oregon, Accounting, Ph.D., 2015

Texas A&M University, Accounting, M.S., 2010

Texas A&M University, Accounting, B.B.A, 2010

Invited Research Presentations and Discussions (P = Presentation, D = Discussant)

- 2024, Central Texas Tax Symposium – (P)
- 2024, American Taxation Association Midyear Meeting – (P)
- 2024, American Taxation Association Doctoral Consortium – (P) “Artificial Intelligence – Opportunities and Challenges in Research and the Classroom”
- 2023, University of Notre Dame (P)
- 2023, Texas A&M University (P)
- 2021, University of North Texas (P)
- 2021, University of Texas – San Antonio (P – Virtual)
- 2020, American Taxation Association Midyear Meeting (D)
- 2020, Swiss Accounting Research Alpine Camp (P)
- 2020, Auditing Midyear Meeting (P)
- 2019, Duke University (P)
- 2019, Baylor University (P)
- 2019, Virginia Tech University (P)
- 2019, ATA Midyear Meeting – JATA Conference (P)
- 2018, University of North Carolina Tax Symposium (P)
- 2018, ATA Midyear Meeting (P)
- 2017, Indiana University (P)
- 2017, AAA Annual Meeting (P)
- 2017, European Institute for Advanced Studies in Management Conference on Current Research in Taxation (P, D)
- 2017, ATA Midyear Meeting (D)
- 2016, ATA Midyear Meeting (D)
- 2015, University of Notre Dame (P)
- 2015, Indiana University (P)
- 2015, Florida State University (P)
- 2015, University of Kansas (P)
- 2015, Baylor University (P)
- 2015, University of Connecticut (P)
- 2015, University of Oregon (P)
- 2014, Accounting PhD Rookie Recruiting and Research Camp (P)
- 2013, University of British Columbia, Oregon, Washington Conference (P)
- 2013, AAA Annual Meeting (P, D)