

## Brian Williams – December 2022

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### Academic and Professional Positions Held

2022 – Present: Associate Professor, Indiana University  
2016 – 2022: Assistant Professor, Indiana University  
2015: Acting Assistant Professor, Indiana University  
2010 – 2015: Instructor and Research Assistant, University of Oregon  
2009: Deloitte and Touche, Tax Staff (Intern)

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### 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

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### Publications

- Guenther, Dave. Peterson, Kyle, Searcy, Jake, and Williams, Brian. Forthcoming. How Useful are Tax Disclosures in Predicting Effective Tax Rates? A Machine Learning Approach. *The Accounting Review*
- Hutchens, Michelle., Rego, Sonja., and Williams, Brian. Forthcoming. The Impact of Standard Setting on Individual Investors: Evidence from SFAS 109. *Review of Accounting Studies*.
- 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**

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Hutchens, Michelle., Rego, Sonja., and Williams, Brian. 2022. Tax Avoidance, Uncertainty, and Firm Risk [A Latent Class Mixture Model Approach]

- Under third round review at *The Accounting Review*

Holzman, Eric., Miller, Brian, Williams, Brian., and Yohn, Teri. 2022. Accounting and Small Business Profitability

- Under second round review at *Accounting, Organizations, and Society*

De Simone, Lisa, Stomberg, Bridget., and Williams, Brian. 2022. Does Tax Enforcement Disparately Affect Domestic versus Multinational Corporations around the World?

- Under second round review at *Contemporary Accounting Research*

Rego, Sonja., Williams, Brian., and Wilson, Ryan. 2022. Does Corporate Tax Avoidance Reduce Individual Investors' Willingness to Own Stock?

Koester, Allison., Stomberg, Bridget, Williams, Brian, and Xia, Junwei. 2022. How Much Do Financial Statement Auditors Affect Income Tax Reporting?

Hutchens, Michelle., Richter, Stefan, Stomberg, Bridget, and Williams, Brian. 2022. Does Disclosure of Employer Tax Incentives for ESG Activities Identify Firms Investing in Socially Beneficial Initiatives?

Mullaney, M., Stomberg, B., and Williams, Brian. 2022. Spillover Benefits of Financial Statement Audits: Evidence from IRS Enforcement Outcomes

Krupa, Trent., Utke, Steve., and Williams, Brian. 2022. The Benefits of Uncertainty: Uncertain Tax Strategies and Implicit Taxes

## **Honors and Awards**

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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)

- Sole recipient out of approximately 166 Kelley School of Business Tenure-Track Faculty Members

Recipient – Indiana University Trustees Teaching Award (2022)

Nominee – Indiana University Sauvain Undergraduate Teaching Award (2020)

Nominee – Indiana University Sauvian Undergraduate Teaching Award (2019)

Recipient - Indiana University Trustees Teaching Award (2017)

## Teaching

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Teaching Awards:

- Sauvian Undergraduate Teaching Award (2020-2021)
  - Sole recipient out of approximately 166 Kelley School of Business Tenure-Track Faculty Members
- 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 (2x)

Classes Taught:

- Communicating Accounting Analytics
- Introduction to Federal Taxation
- Introduction to Financial Reporting

## Referee Activities

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*The Accounting Review* (Editorial Board)

*Contemporary Accounting Research* (Editorial Board starting January 2023)

*Review of Accounting Studies* (ad hoc referee)

*Management Science* (ad hoc referee)

*Journal of Business Ethics* (ad hoc referee)

*Journal of the American Taxation Association* (Editorial Board)

*Auditing: A Journal of Practice and Theory* (ad hoc referee)

*Accounting Horizons* (ad hoc referee)

*Journal of Business, Finance, and Accounting* (ad hoc referee)

*Journal of Accounting, Auditing, and Finance* (ad hoc referee)

*European Accounting Review* (ad hoc referee)

*European Financial Management* (ad hoc referee)

*Managerial Auditing Journal* (ad hoc referee)

*AAA Annual Meeting* (ad hoc referee)

*AAA American Taxation Association Midyear Meeting* (ad hoc referee)

*AAA FARS Midyear Meeting* (ad hoc referee)

*AAA Management Association Section Midyear Meeting* (ad hoc referee)

*AAA Auditing Section Midyear Meeting* (ad hoc referee)

*AAA Western Regional Meeting* (ad hoc referee)

## National Service Activities

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Editorial Board, *The Accounting Review* 2021-Present

Editorial Board, *Journal of the American Taxation Association* 2020-Present

Chair, ATA Research Resources and Methodologies Committee 2021-2022

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

Member, ATA Research Resources and Methodologies Committee 2019-2020

Member, ATA Research Resources and Methodologies Committee 2018-2019

### **Indiana University Service Activities**

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

Co-Chair, Data Analytics Task Force, Accounting Department 2022-Present

Faculty Fellow and Founding Member, Institute for Advancing Diversity, Equity, Inclusion, and Belonging in Business, Kelley School of Business, 2022-Present

Member, Kelley School of Business Jellison Studios Steering Committee (Objective: to foster experimentation and innovation in the use of a new state of the art studio to create maximal impact for the Kelley School of Business), 2022-2023

Faculty Fellow, Jellison Living Learning Center 2022-2023

Course Coordinator – A314 Communicating Accounting Analytics 2022-Present

Dissertation Committee Member, Stefan Richter (In Progress)

Quality Reviewer and Member, Volunteer Income Tax Assistance Program (free tax assistance program serving low-income and non-resident individuals) 2021.

Member, Undergraduate Curriculum Committee, Accounting Department 2021-2023

Member, Diversity, Equity, and Inclusion Center Task Force, Kelley School of Business 2021

Member, Data Analytics Curriculum Committee, Accounting Department 2020-2021

Member, Non-Core Accounting Curriculum Committee, Accounting Department 2021

Member, Alumni & Friends Recognition Banquet Committee, Accounting Department 2020-2021

Member, Tax Faculty Recruiting Committee, Accounting Department 2020-2021

Member, Tax Faculty Recruiting Committee, Accounting Department 2019-2020

Indiana University Accounting Research Workshop Co-Coordinator 2018-2019

Member, Tax Faculty Recruiting Committee, Accounting Department 2017-2018

Member, Tax Faculty Recruiting Committee, Accounting Department 2016-2017

Member, Tax Faculty Recruiting Committee, Accounting Department 2015-2016

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

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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)  
2013, AAA Western Regional Meeting (P)

### **Professional Affiliations**

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American Accounting Association, Member	2012-Present
American Taxation Association, (ATA) Member	2012-Present

### **Media References**

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Harvard Business Review. September-October 2019. Idea Watch: Corporate Contagion. In print, Page 26)

University of North Carolina Tax Center Write-off Blog. August 2019

<https://tax.unc.edu/index.php/news-media/how-do-individual-investors-think-about-corporate-taxes/>

Columbia Law School's Blog on Corporations and The Capital Markets: October 2018.

<http://clsbluesky.law.columbia.edu/2018/10/05/the-local-spillover-effect-of-corporate-accounting-misconduct/>

CFO.com: January 2017. <http://ww2.cfo.com/tax/2017/01/tax-rates-excess-risk-study/>

Accounting Today: January 2017. <http://www.accountingtoday.com/news/corporate-tax-avoidance-not-a-sign-of-risky-management>

Accounting Web: January 2017. <http://www.accountingweb.com/tax/business-tax/are-low-taxes-a-sign-of-risky-business-management>

CPA Practice Advisor: January 2017. <http://www.cpapracticeadvisor.com/news/12293400/is-tax-avoidance-related-to-business-risk>

The Economist: December 2015. <http://www.economist.com/news/business-and-finance/21684770-social-saints-fiscal-fiends-opinions-vary-whether-firms-can-be-socially-responsible>

Business Insider: December 2015. <http://www.businessinsider.com/socially-responsible-companies-tend-to-pay-less-taxes-2015-12>

CFO.com: December 2015. <http://ww2.cfo.com/tax/2015/12/socially-responsible-companies-pay-lower-taxes-csr/>

TaxProf Blog: December 2015. [http://taxprof.typepad.com/taxprof\\_blog/2015/12/-socially-responsible-firms-pay-less-taxes.html](http://taxprof.typepad.com/taxprof_blog/2015/12/-socially-responsible-firms-pay-less-taxes.html)

Accounting Today: December 2015. <http://www.accountingtoday.com/news/tax-practice/socially-responsible-companies-avoid-paying-taxes-76695-1.html>

TaxProf Blog: October 2012. [http://taxprof.typepad.com/taxprof\\_blog/2012/10/corporate-tax.html](http://taxprof.typepad.com/taxprof_blog/2012/10/corporate-tax.html)