

## Brian Williams – August 2024

---

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

Email: bw63@iu.edu

### Academic and Professional Positions Held

---

2024 – Present: Faculty Chair: Virtual Advanced Business Technologies Department, Kelley School of Business, Indiana University  
2024 – Present: Fetting/Whirlpool Faculty Fellow, Kelley School of Business, Indiana University  
2024 – Present: Professor, 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

### 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.
- 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
- Hutchens, Michelle., Rego, Sonja., and Williams, Brian. 2023. 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**

---

Kartapanis, Antonis., Merkley, Ken., and Williams, Brian. 2024. Crypto Asset Markets and SEC Enforcement Actions.

Rego, Sonja., Xia, Junwei., Williams, Brian., and Wilson, Ryan. 2024. Types of Tax Avoiders: An Unsupervised Machine Learning Approach

De Simone, Lisa., Stomberg, Bridget., and Williams, Brian. 2024. How Does Tax Enforcement Impact Tax Rates Globally?

Daugherty, Katie., Stomberg, Bridget, and Williams, Brian. 2024. Do tax regulations reduce uncertainty? Evidence from Transfer Pricing Regulations.

Hutchens, Michelle., Richter, Stefan, Stomberg, Bridget, and Williams, Brian. 2024. Using Disclosure of the Work Opportunity Tax Credit as an Indicator of Prosocial Employment Practices

Mullaney, Michele., Stomberg, Bridget., and Williams, Brian. 2024. Spillover Benefits of Financial Statement Audits: Evidence from IRS Enforcement Outcomes

- Revising for second round at *The Accounting Review*

### **Honors and Awards**

---

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)

Nominee – Indiana University Sauvain Undergraduate Teaching Award (2020)

Nominee – Indiana University Sauvain Undergraduate Teaching Award (2019)

Recipient - Indiana University Trustees Teaching Award (2017)

## **Teaching**

---

Teaching Awards:

- 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)

## **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

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

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

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**

---

Brian Grant, Indiana University, 2024, Committee Member

Stefan Richter, Indiana University, 2023, Committee Member

## **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)