

## Bradford F. Hepfer

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bradfordhepfer.com

### Experience

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#### *Academic experience:*

2016–present	Assistant Professor, Texas A&M University, College Station, TX
2010–2016	Graduate Research Assistant, The University of Iowa, Iowa City, IA
2006–2007	Graduate Teaching Assistant, The University of Iowa, Iowa City, IA

#### *Industry experience:*

2007–2010	Tax Senior Associate, PricewaterhouseCoopers LLP, Chicago, IL
2005, 2006	Tax Intern, PricewaterhouseCoopers LLP, Chicago, IL

### Education and Certification

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2016	Ph.D., Accounting, The University of Iowa
2007	M.Ac., Taxation, The University of Iowa
2006	B.B.A., Accounting (with highest distinction), The University of Iowa
2008–present	Certified Public Accountant (Registered), Illinois

### Research

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#### *Publications:*

1. Ege, M.S., B.F. Hepfer, and J.R. Robinson. 2021. “What Matters for In-House Tax Planning: Tax Function Power and Status,” *The Accounting Review* 96 (4): 203–232.
2. Hepfer, B.F., J.H. Wilde, and R.J. Wilson. 2020. “Tax and Nontax Incentives in Income Shifting: Evidence from Shadow Insurers,” *The Accounting Review* 95 (4): 219–262.
3. Chen, C.-W., B.F. Hepfer, P.J. Quinn, and R.J. Wilson. 2018. The effect of tax-motivated income shifting on information asymmetry, *Review of Accounting Studies* 23 (3): 958–1004.

#### *Working papers:*

4. “Are Book-Tax Differences Mispriced?” (Revising for 3rd round at *The Accounting Review*)
5. “Signaling Innovation: The Nontax Benefits of Claiming R&D Tax Credits” with Hannah Judd and Sarah Rice (Revising for 2nd round at *Journal of Accounting & Economics*)
6. “The Effect of Disclosure Prominence on Real Activities: Evidence from Tax-Related Disclosure Deregulation” with Daniel Cohen, Young Hoon Kim, and Sean McGuire (Preparing for submission)

7. “A New Method for Assessing the Construct Validity of Accounting Measures: Looking Where the Action Is” with Cristi Gleason, Bruce Johnson, and Sam Melessa (Preparing for submission)
8. “Tax and SPACs” with Sean McGuire and Junwei Xia (Preparing for submission)

### **Professional Activities: Invited Presentations and Workshops**

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2022	<i>Journal of the American Taxation Association</i> Conference Texas A&M University
2021	AAA Annual Meeting* BYU Accounting Research Symposium* University of Illinois Tax Symposium XVII* University of Kansas
2020	ATA Midyear Meeting NTA 113 <sup>th</sup> Annual Conference on Taxation Texas A&M University
2019	ATA Midyear Meeting Duke University Lone Star Accounting Conference
2018	Academy of Management Discoveries Paper Development Workshop* ATA Midyear Meeting Indiana University Spring Tax Camp NTA 111 <sup>th</sup> Annual Conference on Taxation
2017	<i>Review of Accounting Studies</i> Conference Texas A&M University
2016	AAA Annual Meeting* EIASM Annual Conference on Current Research in Taxation* Pennsylvania State University Texas A&M University Texas/Waterloo Tax Research Conference University of Connecticut The University of Iowa University of Nebraska-Lincoln University of North Carolina at Chapel Hill University of Notre Dame University of Waterloo
2015	AAA Annual Meeting Accounting PhD Rookie Recruiting & Research Camp BYU Accounting Research Symposium The University of Iowa
2014	AAA Annual Meeting AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium ATA Midyear Meeting
2013	The University of Iowa
2012	BYU Accounting Research Symposium

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\* Presented by co-author

## Professional Activities: Conference Attendance

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AAA Annual Meeting	2014, 2015
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2014
AAA New Faculty Consortium	2017
Accounting PhD Rookie Recruiting & Research Camp	2015
ATA Midyear Meeting	2011–2012, 2014–2015, 2017–2022
BYU Accounting Research Symposium	2012, 2015
<i>Contemporary Accounting Research</i> Conference	2020, 2021
EIASM Annual Conference on Current Research in Taxation	2020
FARS Midyear Meeting	2021
FASB Faculty Program	2017
Indiana University Spring Tax Camp	2018
IRS/TPC Joint Research Conference on Tax Administration	2021
<i>Journal of Business Finance &amp; Accounting</i> Capital Markets Conference	2021
<i>Journal of Financial Reporting</i> Research Methods Mini-Conference	2021
KPMG/ATA Doctoral Consortium	2011, 2012, 2015
Lone Star Accounting Conference	2019, 2021, 2022
Midwest Summer Research Conference	2012, 2013, 2015
NTA Annual Conference on Taxation	2018, 2020
NTA Spring Symposium	2020
<i>Review of Accounting Studies</i> Conference	2017, 2018, 2021
Texas A&M Accounting Former Doctoral Students Conference	2018
Texas/Waterloo Tax Research Conference	2014, 2016, 2018, 2020
University of Illinois PwC Young Scholars Symposium	2021
University of Illinois Tax Doctoral Consortium	2013, 2015
University of Illinois Tax Symposium	2013, 2015, 2019, 2021
University of Iowa Sidney Winter Lecture Series	2011, 2013, 2016, 2019
UNC Tax Doctoral Seminar	2012
UNC Tax Symposium	2010, 2013–2016, 2018–2022
University of Notre Dame Fall Research Conference	2015
Washington University in St. Louis Nick Dopuch Conference	2014

## Professional Activities: Service

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### *External Service:*

Editorial Board	<i>Journal of the American Taxation Association (JATA)</i> (2020–present)
Section Co-Chair	National Tax Association (NTA) 111 <sup>th</sup> Annual Conference
Ad-hoc Reviewer	<i>The Accounting Review</i> ; <i>Contemporary Accounting Research</i> ; <i>Journal of the American Taxation Association</i> ; <i>Journal of Business Finance &amp; Accounting</i> ; <i>Journal of Management Accounting Research</i> ; <i>Management Science</i> ; <i>Review of Accounting Studies</i>
Conference Reviewer	American Accounting Association (AAA) Annual Meeting; American Taxation Association (ATA) Midyear Meeting; Financial Accounting and Reporting Section (FARS) Midyear Meeting; JATA Conference

Member JATA Conference Committee (2020–present)  
Research Resources & Methodologies, ATA Midyear Meeting (2018–2020)

Membership AAA; American Institute of Certified Public Accountants (AICPA); ATA;  
NTA

*Mays Business School, Texas A&M University:*

Dissertation Committee Hannah Judd, member (in progress)

PhD Supervision Hannah Judd (2018–present)  
Brad Nathan (2016)

Committee Member Professional Program in Accounting, Curriculum Committee (2021)  
PhD Program Advisory Committee (2016–present)

Co-Organizer PwC Challenge Case Competition (2017–2018)

Instructor Mays Transformational Leadership Academy (2018)

*Tippie College of Business, The University of Iowa:*

Founder & Reviewer Iowa Tax Readings Group (2011–2016)

Board Member Tippie Young Alumni Board (2010–2014)

**Teaching Experience**

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*Mays Business School, Texas A&M University:*

Fall 2021 Management of Taxation (PPA) (ACCT 611) (Ave. Rating: 4.94/5.00)  
Fall 2020 Management of Taxation (PPA) (ACCT 611) (4.93/5.00)  
Fall 2019 Management of Taxation (PPA) (ACCT 611) (4.92/5.00)  
Fall 2018 Management of Taxation (PPA) (ACCT 611) (4.85/5.00)  
Fall 2017 Management of Taxation (PPA) (ACCT 611) (4.87/5.00)  
Spring 2017 Introductory Financial Accounting (ACCT 229) (4.85/5.00)

*Tippie College of Business, The University of Iowa:*

Spring 2016 Taxes and Business Strategy (MBA) (ACCT 9050) (6.00/6.00)  
Spring 2015 Taxes and Business Strategy (MAc) (ACCT 9050) (5.88/6.00)  
Spring 2014 Taxes and Business Strategy (MAc) (ACCT 9050) (recitation section)<sup>†</sup>  
Fall 2012 Introductory Financial Accounting (ACCT 2100) (5.80/6.00)  
Fall 2011 Introductory Financial Accounting (ACCT 2100) (5.85/6.00)  
Spring 2007 Introductory Managerial Accounting (ACCT 2200) (5.64/6.00)  
Fall 2006 Introductory Managerial Accounting (ACCT 2200) (5.81/6.00)

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<sup>†</sup> Separate assessment not conducted for the recitation section.

## Grants, Honors and Awards

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2021	Montague-Center for Teaching Excellence Scholar, Texas A&M University
2021	Excellence in Reviewing Award, FARS Section, AAA
2021	Mays Business School Research Mini-Grant
2020	Mays Innovation Research Center Ph.D. Grant (won by co-author Hannah Judd for “Signaling Innovation: The Nontax Benefits of Claiming R&D Tax Credits”)
2018	Mays Business School Research Mini-Grant
2018	Mays Business School Research Mini-Grant
2015–2016	Ballard-Seashore Dissertation-Year Scholarship, The University of Iowa
2015	Mary L. Collins Doctoral Fellowship, The University of Iowa
2014	Recognized in <i>The Daily Iowan</i> for positive impact on graduating students
2014	Keith Lantz Doctoral Fellowship, The University of Iowa
2013	Recognized in <i>The Daily Iowan</i> for positive impact on graduating students
2013	Byron R. Ross Award for Teaching Excellence, The University of Iowa
2010–2014	Accounting Doctoral Scholars Award, AICPA Foundation

## Societal Impact Statement

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I seek to offer new insights on the role of taxes in individual and corporate decisions. My goal is to contribute novel evidence beneficial to policymakers and regulators because it sheds light on how relevant stakeholders interact with tax laws. I do this through research that addresses the direct and indirect consequences of corporate tax activities, the determinants of corporate tax avoidance, and the capital market consequences of corporate tax planning and related disclosures. In my teaching, I strive to have the greatest impact by delivering up-to-date insights from scholarship to my students.