

Bradford F. Hepfer

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Experience

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

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

Publications:

1. Hepfer, B.F. 2022. “Are Book-Tax Differences Mispriced?,” *The Accounting Review*, forthcoming.
2. 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.
3. 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.
4. 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:

5. “Signaling Innovation: The Nontax Benefits of Claiming R&D Tax Credits” with Hannah Judd and Sarah Rice (Under 2nd round at *Journal of Accounting & Economics*)
6. “Does Disclosure Prominence Affect Firm Activities? Tax Planning Responses to Tax-Related Disclosure Deregulation” with Daniel Cohen, Young Hoon Kim, and Sean McGuire (Preparing for submission)

7. “Tax and SPACs” with Sean McGuire and Junwei Xia (Preparing for submission)
8. “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)

Professional Activities: Invited Presentations and Workshops

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| 2022 | <i>Journal of the American Taxation Association</i> Conference
Central Texas Tax Symposium
Texas A&M University
University of Houston (<i>scheduled</i>) |
| 2021 | AAA Annual Meeting*
BYU Accounting Research Symposium*
University of Illinois Tax Symposium XVII*
University of Kansas |
| 2020 | ATA Midyear Meeting
NTA 113 th 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
Central Texas Tax Symposium
Indiana University Spring Tax Camp
NTA 111 th 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 |

* Presented by co-author

2013 The University of Iowa
 2012 BYU Accounting Research Symposium

Professional Activities: Conference Attendance

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
BYU Accounting Research Symposium	2012, 2015
Central Texas Tax Symposium	2018, 2020, 2022
<i>Contemporary Accounting Research</i> Conference	2020, 2021
ETAS 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
JATA Conference & ATA Midyear Meeting	2011–2012, 2014–2015, 2017–2022
<i>Journal of Business Finance & Accounting</i> Conference	2021, 2022
<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, 2022
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

External Service:

Editorial Board	<i>Journal of the American Taxation Association</i> (JATA) (2020–present)
Section Co-Chair	National Tax Association (NTA) 111 th Annual Conference
Committee Member	JATA Conference Committee (2020–present) Research Resources & Methodologies, ATA Midyear Meeting (2018–2020)

Ad-hoc Reviewer	<i>The Accounting Review; Contemporary Accounting Research; Journal of Accounting and Public Policy; Journal of the American Taxation Association; Journal of Business Finance & Accounting; Journal of Management Accounting Research; Management Science; 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
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	Jeremy Lee (2022–present) Hannah Judd (2018–2022) 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

Mays Business School, Texas A&M University:

Fall 2022	Management of Taxation (PPA) (ACCT 611) (<i>in progress</i>)
Fall 2021	Management of Taxation (PPA) (ACCT 611) (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)
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Spring 2015	Taxes and Business Strategy (MAc) (ACCT 9050) (5.88/6.00)
Spring 2014	Taxes and Business Strategy (MAc) (ACCT 9050) (recitation section) [†]
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)

Grants, Honors and Awards

2022	Ernst & Young Faculty Excellence Award
2022	Excellence in Reviewing Award, FARS Section, AAA
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 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

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.

[†] Separate assessment not conducted for the recitation section.