

**Bradford F. Hepfer**  
Associate Professor in Accounting  
Deborah D. Shelton Professor in Taxation

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### Academic Experience

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2024–present	Associate Professor, Texas A&M University
2023–2024	Associate Professor, The University of Iowa
2023	Visiting Associate Professor, The University of Iowa
2016–2023	Assistant Professor, Texas A&M University

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### 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. (with highest distinction), Accounting, The University of Iowa
2008–present	Certified Public Accountant (Registered), Illinois

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### Research

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#### *Publications:*

1. Hepfer, B.F., H.W. Judd, and S.C. Rice. 2025. “Signaling Innovation: The Nontax Benefits of Claiming R&D Tax Credits,” *Journal of Accounting & Economics* 79 (1): 101718.
2. Hepfer, B.F. 2023. “Are Book-Tax Differences Mispriced?,” *The Accounting Review* 98 (3): 285–306.
3. 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.
4. 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.
5. 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:*

6. “Tax Havens and Insurance Captives” with Jaron Wilde and Ryan Wilson (*under review*)
7. “Does Disclosure Prominence Affect Firm Activities? Tax Planning Responses to Tax-Related Disclosure Deregulation” with Daniel Cohen, Young Hoon Kim, and Sean McGuire

8. “SPACs and Tax: Market Implications of Tax-Disadvantaged SPAC Acquisitions” with Sean McGuire and Junwei Xia (*revising for resubmission*)
9. “A New Method for Assessing the Construct Validity of Accounting Measures: Looking Where the Action Is” with Cristi Gleason, Bruce Johnson, and Sam Melessa

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

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2024	<i>Journal of the American Taxation Association</i> Conference Erasmus School of Economics/Rotterdam School of Management
2023	ELIASM Conference on Current Research in Taxation FARS Midyear Meeting* KPMG/ATA Doctoral Consortium Virginia Tech Accounting Research Conference
2022	Central Texas Tax Symposium <i>Journal of the American Taxation Association</i> Conference Texas A&M University University of Houston
2021	The University of Iowa 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
2018	Lone Star Accounting Conference Academy of Management Discoveries Paper Development Workshop* ATA Midyear Meeting Central Texas Tax Symposium 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* ELIASM Conference on Current Research in Taxation* Pennsylvania State University Texas A&M University Texas/Waterloo Tax Research Symposium 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

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\* Invited conference presentation given by co-author.

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

### **Professional Activities: Conference Participation**

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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
BYU Accounting Research Symposium	2012, 2015
Central Texas Tax Symposium	2018, 2020, 2022
<i>Contemporary Accounting Research</i> Conference	2020, 2021
ETAS Conference on Current Research in Taxation	2020, 2024
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, 2017–2024
<i>Journal of Business Finance &amp; Accounting</i> Conference	2021, 2022
<i>Journal of Financial Reporting</i> Research Methods Mini-Conference	2021
KPMG/ATA Doctoral Consortium	2011, 2012, 2015, 2023
Lone Star Accounting Conference	2019, 2021, 2022
Midwest Summer Research Conference	2012, 2013, 2015
Mizzou Accounting Research Colloquium	2024
NTA Annual Conference on Taxation	2018, 2020
NTA Spring Symposium	2020
<i>Review of Accounting Studies</i> Conference	2017, 2018, 2021, 2022
Texas A&M Accounting Former Doctoral Students Conference	2018
Texas/Waterloo Tax Research Symposium	2014, 2016, 2018, 2020, 2022, 2024
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, 2023
University of Iowa Sidney Winter Lecture Series	2011, 2013, 2016, 2019, 2024
UNC Tax Doctoral Seminar	2012
UNC Tax Symposium	2010, 2013–2016, 2018–2024
University of Notre Dame Fall Research Conference	2015
Virginia Tech Accounting Research Conference	2023
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) (2020–2023)</i>
Section Co-Chair	National Tax Association (NTA) 111 <sup>th</sup> Annual Conference (2018)
Committee Member	Scientific Committee, EIASM Conference on Current Research in Taxation (2024–present) Research Resources & Methodologies, ATA Midyear Meeting (2023–pres.) 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 &amp; Accounting; Journal of Management Accounting Research; Management Science; National Tax Journal; Review of Accounting Studies</i>
Consortium Authorship	<i>Management Science</i> Reproducibility Collaboration ( <a href="https://doi.org/10.31219/osf.io/mydzv">https://doi.org/10.31219/osf.io/mydzv</a> ; <a href="https://doi.org/10.1287/mnsc.2023.03556">https://doi.org/10.1287/mnsc.2023.03556</a> )
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	American Accounting Association (AAA); American Institute of Certified Public Accountants (AICPA); American Taxation Association (ATA); National Tax Association (NTA)

### *PhD Student Mentorship and Development:*

Dissertation Committee	Abbey Rozanski, member (Anticipated graduation: 2027) Jeremy Lee, member (Anticipated graduation: 2026) Tyler Menzer, member (Texas Christian University, 2024) Hannah Judd, member (Brigham Young University, 2023)
PhD Student Supervision	Abbey Rozanski (Research Assistant, 2024–present) Christian Kindt (Teaching and Research Assistant, 2023–2024) Sarah Tschosik (Second year paper, 2023) Jeremy Lee (Research Assistant, 2022–2023) Hannah Judd (Research Assistant, 2018–2022) Brad Nathan (Research Assistant, 2016)
Seminar Guest Instructor	ACCT 688 Doctoral Survey Seminar, Texas A&M (2023, 2024) ACCT 7900 Tax Research Seminar, The University of Iowa (2023, 2020) ACCT 688 Capital Markets Seminar, Texas A&M (2017) ACCT 659 Intro to Academic Research, Texas A&M (2019-2022, 2024)

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

Committee Member	Re-Imagining the Professional Program in Accounting (PPA), Curriculum Committee (2021) PPA Admissions Interviewer (2020–2023) PhD Program Advisory Committee (2016–2023, 2024–present)
Co-organizer	PwC Challenge Case Competition (2017–2018)
Instructor	Professional MBA Program Residency Week (2024) Mays Transformational Leadership Academy (2018)

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

Committee Chair	Promotion & Tenure, Internal Peer Evaluation Committee (2023)
Committee Member	Annual Review Committee (2023–2024) PhD Program Committee (2023–2024) Research Committee (2023–2024) Teaching Assistant Selection Committee (2023–2024)
Presenter	2024 Iowa Transfer Articulation Conference, Iowa Community College Arts and Sciences Administrators and the Iowa Regent Universities
Member	Iowa Tax Readings Group (2011–2016, 2023–2024)
Board Member	Tippie Young Alumni Board (2010–2014)

**Teaching Experience:**

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*Current courses:*

Special Topics: Entities Taxation (PPA/MSA) (2024–present)	Ave. Rating: <i>In Progress</i>
Financial Accounting (MBA) (2024–present)	Ave. Rating: <i>In Progress</i>

*Prior courses:*

Taxes and Business Strategy (PPA/MSA/MAc/MBA) (2014–2016, 2017–2022)	Ave. Rating: 4.92 / 5.00
Introduction to Financial Accounting (BBA) (2011–2012, 2017, 2023)	Ave. Rating: 4.86 / 5.00
Introduction to Managerial Accounting (BBA) (2006–2007)	Ave. Rating: 4.77 / 5.00

**Other Relevant Experience**

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2010–2016	Graduate Research Assistant, The University of Iowa
2006–2007	Graduate Teaching Assistant, The University of Iowa
2007–2010	Tax Senior Associate, PricewaterhouseCoopers LLP, Chicago, IL
2005 & 2006	Tax Intern, PricewaterhouseCoopers LLP, Chicago, IL

## Grants, Honors, and Awards

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2024–present	Deborah D. Shelton Professorship in Taxation, Texas A&M University
2024	Mays Research Facilitation Grant, Texas A&M University
2023–2024	Arthur Andersen/Norman Tucker Faculty Fellowship, University of Iowa
2023	Excellence in Reviewing Award, FARS Section, AAA
2022	Ernst & Young Faculty Excellence Award, Texas A&M University
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 (awarded to Hannah Judd for co-authored work with her and Sarah Rice)
2018	Mays Business School Research Mini-Grant (2x)
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 Scholarship, AICPA Foundation