

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

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Academic Experience

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

Education and Certification

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

Research

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. “Nontax Use of Tax Havens: Evidence from Insurance Captives” with Jaron Wilde and Ryan Wilson (*Under 3rd round review*)
7. “Tax Pitfalls in Cross-Border Deals: Evidence from SPACs” with Sean McGuire and Junwei Xia (*Under 2nd round review*)

8. “Does Disclosure Prominence Affect Firm Activities? Tax Planning Responses to Tax-Related Disclosure Deregulation” with Daniel Cohen, Young Hoon Kim, and Sean McGuire
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

In process projects:

10. “Tax Enforcement and Foreign-Controlled Corporations” with Cristi Gleason and Michelle Nessa
(Data collection phase. IRS approval granted November 2023: <https://www.irs.gov/statistics/soi-tax-stats-2023-statistics-of-income-joint-statistical-research-program-projects>)

Professional Activities: Invited Presentations and Workshops

2025	ATA Midyear Meeting
2024	<i>Journal of the American Taxation Association</i> Conference; EIASM Conference on Current Research in Taxation; Erasmus School of Economics/Rotterdam School of Management
2023	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; The University of Iowa
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; Lone Star Accounting Conference; Duke University
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 Conference on Current Research in Taxation*; Texas/Waterloo Tax Research Symposium; Pennsylvania State University; Texas A&M University; 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

* Invited conference presentation given by co-author.

Professional Activities: Conference Participation

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, 2025
<i>Contemporary Accounting Research</i> Conference	2020, 2021
ELIASM 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, 2017–2025
<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, 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 Research Conference	2018, 2025
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

External Service:

Editorial Board	<i>Journal of the American Taxation Association</i> (JATA) (2020–2023) <i>Accounting Open</i> (2025–present)
Section Co-Chair	National Tax Association (NTA) 111 th Annual Conference (2018)
Committee Member	Research Resources & Methodologies, ATA Midyear Meeting (2023–pres.) JATA Conference Committee (2020–present) Scientific Committee, ELIASM Tax Conference (2024) Research Resources & Methodologies, ATA Midyear Meeting (2018–2020)

Ad-hoc Reviewer	<i>The Accounting Review; Contemporary Accounting Research; Management Science; Review of Accounting Studies; Journal of Accounting and Public Policy; Journal of the American Taxation Association; Journal of Business Finance & Accounting; Journal of Management Accounting Research; Applied Economics; National Tax Journal</i>
Consortium Authorship	Management Science Reproducibility Collaboration (https://doi.org/10.31219/osf.io/mydzv ; https://doi.org/10.1287/mnsc.2023.03556)
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)
Seminar Guest Instructor	ACCT 688 Doctoral Survey Seminar, Texas A&M (2023–2025) 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	PhD Program Advisory Committee (2016–2023, 2024–present) Mays Database Review Committee (2025–present) Re-Imagining PPA, Curriculum Committee (2021) PPA Admissions Interviewer (2020–2023)
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) Tippie Young Alumni Board (2010–2014)

Teaching Experience:

Current courses:

Special Topics: Entities Taxation (PPA/MSA) (2024–present)	Ave. Rating: 4.92 / 5.00
Financial Accounting (MBA) (2024–present)	Ave. Rating: 4.88 / 5.00

Prior courses:

Taxes & 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

Grants, Honors, and Awards

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

Other Relevant Experience

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

Societal Impact Statement

I seek to create new insights on the role of taxes in individual and corporate decisions. My research addresses the direct and indirect consequences of corporate taxation, the determinants of corporate tax policy, and the capital market consequences of corporate tax policy and related disclosures, with the primary goal of contributing novel evidence that is highly relevant to corporations, investors, policymakers, and regulators. In my teaching, I strive to have the greatest impact by delivering up-to-date insights from my scholarship to my students.