

William D. (Billy) Brink, Ph.D., CPA  
Associate Professor of Accountancy  
Miami University  
Farmer School of Business  
919.971.5378 (cell)  
brinkwd@miamioh.edu

#### **EDUCATION AND CERTIFICATIONS**

|  |                |
|--|----------------|
| Ph.D. in Business Administration (Accountancy)<br>University of South Carolina             | May 2014       |
| Master of Science in Accountancy<br>University of North Carolina Wilmington                | July 2007      |
| Bachelor of Science in Criminal Justice (Psychology minor)<br>Appalachian State University | August 2005    |
| Certified Public Accountant (North Carolina)   | 2008 – Present |
| Certified Financial Planner  | 2011 – 2020    |

#### **EMPLOYMENT AND PROFESSIONAL EXPERIENCE**

|   |   |
|---|---|
| Associate Professor of Accountancy<br>Miami University          | July 2020 – Present<br>Oxford, Ohio                     |
| Assistant Professor of Accountancy<br>Miami University          | June 2014 – June 2020<br>Oxford, Ohio                   |
| Visiting Assistant Professor of Accountancy<br>Miami University | January 2014 – June 2014<br>Oxford, Ohio                |
| Tax Senior Associate (promoted 2010)<br>McGladrey               | August 2007 – August 2010<br>Wilmington, North Carolina |

#### **SCHOLARSHIP / RESEARCH**

##### ***Academic Research***

Brink, William D., De Meyst, Karen, and Eaton, Tim. 2022. The impact of Human Rights Accounting and Assurance on Nonprofessional Investors. *Sustainability* 14(4), 2403: 1-25. (ABDC “B”)

Brink, William D., Kuang, Jason, and Majerczyk, Michael. 2021. The Effects of Minimum-Wage Increases on Wage Offers, Wage Premiums and Employee Effort Under Incomplete Contracts. *Accounting, Organizations and Society*. 89: 101195: 1-13. (ABDC “A\*”)

Lee, Lorraine S. and Brink, William D. 2020. Trust in Cloud-Based Services: A Framework for Consumer Adoption of Software as a Service. *Journal of Information Systems*. 34 (2): 65–85. (ABDC “A”)

Brink, William D. and Hansen, Victoria. 2020. The Effect of Tax Authority Developed Software on Taxpayer Compliance. *Accounting Horizons*. 34(1): 1 – 18. (ABDC “A”)

Brink, William D., Grenier, Jonathan, Pyzoha, Jonathan, and Reffett, Andrew. 2019. The Effects of Clawbacks on Auditors' Risk Assessments and Propensity to Propose Restatements. *Journal of Business Ethics*. 158(2):313 – 332. (ABDC “A”)

Brink, William D., Lee, Lorraine S., and Pyzoha, Jonathon. 2019. Values of Participants in Behavioral Accounting Research: A Comparison of the M-Turk Population to a Nationally Representative Sample. *Behavioral Research in Accounting*. 31(1):97 – 117. (ABDC “A”)

Brink, William D., Eaton, Tim, Grenier, Jonathan, and Reffett, Andrew. 2019. Deterring Unethical Behavior in Online Labor Markets. *Journal of Business Ethics*. 156: 71 – 88. (ABDC “A”)

Brink, William D. and Porcano, Thomas M. 2016. The Impact of Culture and Economic Structure on Tax Morale and Tax Evasion: A Country-Level Analysis Using SEM. *Advances in Taxation*. 23: 87 – 123. (ABDC “B”)

Brink, William D. and White, Rich A. 2015. The Effects of a Shared Interest and Regret Salience on Tax Evasion. *Journal of the American Taxation Association*. 37(2): 109 – 135. (ABDC “A”)

Brink, William D. and Lee, Lorraine S. 2015. The Effect of Tax Preparation Software on Tax Compliance: A Research Note. *Behavioral Research in Accounting*. 27(1): 121 – 135. (ABDC “A”)

### ***Educational Publications***

Lee, Lorraine, Hansen, Victoria and Brink, William D. 2020. Tax Retirement Savings Using an Excel Spreadsheet Approach. *Issues in Accounting Education* 35 (3): 39–55. (ABDC “A”)

Brink, William D. and Stoel, Dale. 2018. Analytics Knowledge, Skills, and Abilities for Accounting Graduates. *Advances in Accounting Education*. 22: 23 – 43. (ABDC “C”)

Brink, William D., Frank, Michele, and Hansen, Victoria. 2018. Using Excel to Evaluate the Taxation of Investments. *The Tax Adviser*. November 2018.

Brink, William D. and Hansen, Victoria. 2018. Incorporating Big Data in the Tax Classroom: Using the IRS Statistics of Income (SOI) to Identify Tax Risk. *The Tax Adviser*. May 2018.

Evans, Allison, Brink, William D., Lee, Lorraine S., and Hennig, Cherie. 2016. Using Excel in the Classroom: Performing a Multilevel Tax Analysis of an S Corporation Conversion. *The Tax Adviser*. May 2016.

Brink, William D. and Quick, Linda A. 2016. Accounting Doctoral Program Characteristics: A Guide for Prospective Students. *Advances in Accounting Education: Teaching and Curriculum Innovations*. 18: 69 – 109. (ABDC “C”)

### ***Other Research Publications***

Brink, William D., Grenier, Jonathan, Pyzoha, Jonathan, Reffett, Andrew, and Zielinski, Natalie. 2019. Practitioner Summary: The Effects of Clawbacks on Auditors' Propensity to Propose Restatements and Risk Assessments. *Current Issues in Auditing*. 13(2): 12 – 20. (ABDC “B”)

Brink, William D. and Lee, Lorraine S. 2016. Data Visualisations: Looks can be Deceiving. *Financial Management Magazine/CGMA Magazine*. December 2016.

Brink, William D. 2016. Taxpayers beware: Tax Software May End up Costing More Than You Think. *The Conversation*. Available at: <https://theconversation.com/taxpayers-beware-tax-software-may-end-up-costing-more-than-you-think-57158>.

Picked up by: The Salem news, The Daily Item, The Eagle Tribune, The Niagara-Gazette, Raw Story, Econotimes, Economy Watch, 12news.com and others. Radio Interview with: WCBS San Francisco 4/09/2016.

### ***Chapters in Textbooks***

Prentice Hall's *Federal Taxation* - Contributing Author

2019 – 2023 Editions

### ***Works in Process***

Brink, William D., Hansen, Victoria, Kelliher, Charles, and Schwebke, Jason. Pre-Populated Tax Returns: Taxpayer Adoption and the Effect on Taxpayer Compliance. (Revise and Resubmit to *Behavioral Research in Accounting*)

Bierstaker, James, Brink, William, Thorne, Linda, and Hassan, Sammera. Online Exams: How increased Opportunity and Rationalization impact Accounting Students' Unethical Behavior and the Potential impact for the Accounting Profession. (Accepted to the AAA Ethics Symposium, preparing to submit to *Journal of Business Ethics*)

Brink, William and Hansen, Victoria. Standalone Case on Multistate Taxation: Using Excel and Tableau. (Case developed and data collected)

Brink, William. The Impact of Crypto Transaction Reporting on Taxpayer Decision Making (initial data collected)

Brink, William, Eaton, Tim, and Heitger, Dan. Assessing the Decline in Accountancy Student Enrollments. (survey data collected).

Brink, William, Majerczyk, Michael, Tian, Yu and Xu, Ke. The Impact of Disaggregated Reporting and Audits on Budget Slack. (developing instrument)

Brink, William. Incentive Pay versus Fixed Pay: Eliciting Generalizable Data in Behavioral Experiments (new)

***Conference Presentations***

|   |                |
|---|----------------|
| Tax Section of the CPA Evolution Model Curriculum Launch  | 2021           |
| “The impact of Human Rights Accounting and Assurance on Nonprofessional Investors”                                      | 2019           |
| Research Workshop on Business and Human Rights (presented by coauthor)  | Geneva         |
| “Discussion: The Impact of Corporate Tax Management, Voluntary Disclosure, and Economic Development on CSR Perceptions” | 2019           |
| ATA Midyear Meeting JATA Conference   | Washington, DC |
| “Using Big Data to Identify Tax Risk”   | 2019           |
| ATA Midyear Meeting JATA Conference   | Washington, DC |
| “Trust in Cloud-Based Services: A Framework for Consumer Adoption of Software as a Service”                             | 2018           |
| JIS Research Conference (presented by coauthor)   | Durham, NC     |
| “The Effect of Direct versus Indirect Reporting on Taxpayer Compliance”   | 2016           |
| AAA Annual Meeting  | New York, NY   |
| “Changes in Minimum Wage and Employee Effort”   | 2016           |
| AAA Southeast Region Meeting (presented by coauthor)  | Atlanta, GA    |
| “The Effects of a Shared Interest and Regret Salience on Tax Evasion”   | 2015           |
| ATA Midyear Meeting JATA Conference   | Washington, DC |
| “To Convert or Not Convert: A Multi-Level Tax Analysis of S-Corporation Conversion with Excel”                          | 2015           |
| ATA Midyear Meeting JATA Conference   | Washington, DC |

**TEACHING**

***University***

***Evaluations***

Miami University

*Graduate*

Advanced Tax Topics (6 sections)

3.37/4.00

Accounting for Managers (Co-taught) (3 sections)

3.54/4.00

*Undergraduate*

|  |           |
|--|-----------|
| Intermediate Financial Accounting I (6 sections) | 3.42/4.00 |
| Federal Income Tax (23 sections)                 | 3.42/4.00 |

University of South Carolina

*Graduate*

|   |               |
|---|---------------|
| Taxation of Corporations and Partnerships I (1 section) | not evaluated |
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*Undergraduate*

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|---------------------------------------|-----------|
| Managerial Accounting, I (2 sections) | 4.70/5.00 |
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| Tax I (1 section) | 4.77/5.00 |
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***Professional***

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|------------------------------------|-----------|
| KPMG-Tax Fundamentals (4 sections) | 4.83/5.00 |
|------------------------------------|-----------|

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| KPMG-Tax Skills Seminar Level 1 (1 Section) | 4.90/5.00 |
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**SERVICE**

***Ad Hoc Reviews***

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|--|----------------|
| <i>Issues in Accounting Education</i>                              | 2022           |
| <i>Journal of the American Taxation Association</i>                | 2021           |
| <i>Journal of the American Taxation Association</i>                | 2021           |
| <i>Journal of Business Ethics</i>                                  | 2021           |
| <i>Journal of the American Taxation Association</i>                | 2020           |
| <i>Journal of the American Taxation Association</i>                | 2020           |
| American Taxation Association Midyear Meeting                      | 2019           |
| <i>Journal of Business Ethics</i>                                  | 2019           |
| <i>Behavioral Research in Accounting</i>                           | 2018           |
| <i>Journal of International Accounting Auditing and Taxation</i>   | 2018           |
| American Accounting Association Annual Meeting                     | 2018           |
| American Taxation Association Midyear Meeting                      | 2018           |
| <i>Issues in Accounting Education</i>                              | 2018           |
| Behavioral Tax Symposium Conference                                | 2018           |
| <i>Advances in Taxation</i>  | 2017 – Present |
| Behavioral Tax Symposium Conference                                | 2017           |
| <i>Journal of International Accounting Auditing &amp; Taxation</i> | 2017 – Present |
| <i>Journal of Information Systems</i>                              | 2017 – Present |
| <i>Accounting Horizons</i>   | 2016 – Present |
| <i>Public Finance Review</i>                                       | 2016 – Present |
| <i>Journal of Legal Tax Research</i>                               | 2015 – Present |
| International Conference on Information Systems                    | 2013           |
| The European Conference on Information Systems                     | 2013           |
| The European Conference on Information Systems                     | 2012           |

***Service to the Profession***

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| AICPA & CIMA Academic Champion                             | 2022/23 |
| AICPA and NASBA's CPA Evolution Model Curricula Task Force | 2020/21 |
| <i>Issues in Accounting Education: Editorial Board</i>     | 2019/22 |

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|---|---------|
| American Taxation Association:  |         |
| Research Resources and Methodologies Committee                        | 2019/20 |
| Chair of the Estate and Gift Tax Policy Group                         | 2018/19 |
| <b><i>Service to Miami University</i></b>                             |         |
| University Senate – Faculty Research Committee                        | 2022/25 |
| University Senate – Campus Planning Committee                         | 2022/25 |
| <b><i>Service to the School of Business</i></b>                       |         |
| Financial Oversight Committee   | 2022/23 |
| Technology Policies Committee   | 2022/23 |
| Technology Policies Committee   | 2021/22 |
| Technology Policies Committee   | 2020/21 |
| Technology Policies Committee   | 2019/20 |
| Technology Policies Committee   | 2018/19 |
| Technology Policies Committee   | 2017/18 |
| <b><i>Service to the Department</i></b>                               |         |
| Student Recruitment and Retention Committee                           | 2022/23 |
| Student Recruitment and Retention Committee                           | 2021/22 |
| Faculty Recruiting Committee  | 2020/21 |
| Faculty Workload Committee  | 2020/21 |
| Accounting Advisory Group Educational Experience Committee Liaison    | 2020    |
| Faculty Recruiting Committee  | 2019/20 |
| Faculty Workload Committee  | 2019/20 |
| Faculty Recruiting Committee  | 2018/19 |
| Committee Member for Graduate Curriculum                              | 2016/19 |
| Committee Member for Undergraduate Curriculum                         | 2016/18 |
| Committee Member for Finance and External Relations                   | 2015/18 |
| Department Secretary  | 2014/15 |
| <b><i>Service to the Students</i></b>                                 |         |
| Faculty Advisor for Club Dodgeball                                    | 2018/19 |
| Faculty Mentor for Student Independent Study                          | 2017    |
| Faculty Mentor for Student Independent Study                          | 2017    |
| Faculty Mentor for Student Independent Study                          | 2016    |
| Faculty Advisor for National Deloitte Tax Case Competition            | 2016    |
| Faculty Advisor for National Deloitte Audit Case Competition          | 2016    |
| Faculty Advisor for Miami Deloitte Audit Case Competition             | 2016    |
| Faculty Advisor for Miami Deloitte Audit Case Competition             | 2015    |
| Faculty Advisor for Deloitte Tax Case Competition                     | 2015    |
| Undergraduate Academic Advisor  | 2014/17 |
| <b>AWARDS</b>   |         |
| Mid-American Conference Academic Leadership Development Program       | 2020/21 |
| Center for Teaching Excellence Commendation for Influence on Students | 2022    |
| Center for Teaching Excellence Commendation for Influence on Students | 2021    |
| Center for Teaching Excellence Commendation for Influence on Students | 2020    |
| Center for Teaching Excellence Commendation for Influence on Students | 2019    |

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| Center for Teaching Excellence Commendation for Influence on Students | 2018        |
| Center for Teaching Excellence Commendation for Influence on Students | 2017        |
| Outstanding Author Contribution                                       | 2017        |
| Emerald Literati Network Awards for Excellence                        |             |
| Richard K. Smucker Teaching Excellence Award:                         | 2016        |
| Outstanding Junior Professor Nominee                                  |             |
| Center for Teaching Excellence Commendation for Influence on Students | 2016        |
| Center for Teaching Excellence Commendation for Influence on Students | 2015        |
| School of Accounting Outstanding Doctoral Student Teaching Award      | 2013        |
| University of South Carolina  |             |
| AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow    | 2013        |
| Accounting Doctoral Scholars Scholarship Recipient                    | 2010 – 2014 |
| Sponsored by the AICPA  |             |

#### POPULAR PRESS

Manuscript written for *The Conversation* “Taxpayers Beware...” Picked up by: Social Science Space, TEGNA, New Boston Post, The Salem news, The Daily Item, The Eagle Tribune, The Niagara-Gazette, Raw Story, Econotimes, Economy Watch, 12news.com, Flipboard app, Digg, and others. 5,970 readers as of 7/17/2018.

National Radio Interview with: *WCBS San Francisco* on 4/09/2016.

Mulhere, Kaitlin. Feb. 22, 2017. “New TurboTax Deal Has a Big Catch” *Time.com* available at: <http://time.com/money/4677621/turbotax-earnest-student-loan-refinancing-pitch/>

Williams, Geoff. October 13, 2017. “What a Tax Overhaul Could Mean for You” *USNews.com* available at: <https://money.usnews.com/money/personal-finance/taxes/articles/2017-10-13/what-a-tax-overhaul-could-mean-for-you>

#### PROFESSIONAL MEMBERSHIPS

|  |                |
|--|----------------|
| American Accounting Association                    | 2010 – Present |
| American Institute of Certified Public Accountants | 2008 – Present |
| North Carolina Certified Public Accountants        | 2008 – 2016    |