

William D. (Billy) Brink, Ph.D., CPA
Associate Professor of Accountancy
Miami University
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EDUCATION AND CERTIFICATIONS

Ph.D. in Business Administration (Accountancy) University of South Carolina	May 2014
Master of Science in Accountancy University of North Carolina Wilmington	July 2007
Bachelor of Science in Criminal Justice (Psychology minor) 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 Miami University	July 2020 – Present Oxford, Ohio
Assistant Professor of Accountancy Miami University	June 2014 – June 2020 Oxford, Ohio
Visiting Assistant Professor of Accountancy Miami University	January 2014 – June 2014 Oxford, Ohio
Tax Senior Associate (promoted 2010) McGladrey	August 2007 – August 2010 Wilmington, North Carolina

SCHOLARSHIP / RESEARCH (22) (11 ABDC A/A*) (4 FT50)

Academic Research (12)

- 1) Bierstaker, James, Brink, William, Thorne, Linda, and Hassan, Sammera. 2024. Academic Fraud and Remote Evaluation of Accounting Students: An Application of the Fraud Triangle. (2024) *Journal of Business Ethics*. 10.1007/s10551-024-05628-9 (ABDC “A”, FT50 Journal)
- 2) Schwebke, Jason, Brink, William D., Hansen, Victoria, and Kelliher, Charles .2024. Pre-Populated Tax Returns: Taxpayer Adoption and the Effect on Taxpayer Compliance. *Behavioral Research in Accounting*. 36(1): 85 – 103. <https://doi.org/10.2308/BRIA-2022-018> (ABDC “A”)

- 3) 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.
- 4) 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*", FT50 Journal)
- 5) 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")
- 6) 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")
- 7) 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", FT50 Journal)
- 8) 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")
- 9) 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", FT50 Journal)
- 10) 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")
- 11) 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")
- 12) 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 (6)

- 1) 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”)
- 2) Brink, William D. and Stoel, Dale. 2018. Analytics Knowledge, Skills, and Abilities for Accounting Graduates. *Advances in Accounting Education*. 22: 23 – 43. (ABDC “C”)
- 3) Brink, William D., Frank, Michele, and Hansen, Victoria. 2018. Using Excel to Evaluate the Taxation of Investments. *The Tax Adviser*. November 2018.
- 4) 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.
- 5) 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.
- 6) 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”)

Practitioner Publications (4)

- 1) Brink, William, Eaton, Tim, and Heitger, Dan. How students view the accounting profession. 2023. *Journal of Accountancy* Available at: <https://www.journalofaccountancy.com/issues/2023/jun/how-students-view-the-accounting-profession.html>
- 2) 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”)
- 3) Brink, William D. and Lee, Lorraine S. 2016. Data Visualizations: Looks can be Deceiving. *Financial Management Magazine/CGMA Magazine*. December 2016.
- 4) 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 – 2025 Editions

Works in Process

- 1) Brink, William, Tim Eaton, Dan Heitger, and James Zhang The Accounting Supply Chain Challenge: Understanding Its Root Causes and Developing a Plan for Action *Accounting Horizons* (under second round review)
- 2) Brink, William. The Impact of Crypto Transaction Reporting on Taxpayer Decision Making (data collected and writing up the case)
- 3) Brink, William, Kun Liu, Patrick Wheeler, and James. Zhang. Too Good to be True? The Joint Impact of Graphical Distortion and Vividness in Digital Annual Reports on Nonprofessional Investors' Judgments and Decisions
- 4) Brink, William Frank, Michele, and Hansen, Victoria. Standalone Case on Multistate Taxation: Using Excel and Tableau. (Case developed and data collected)

Conference Presentations

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|--|------------------------|
| “Tax Retirement Savings: Traditional 401(k) versus Roth 401(k)”
ATA Midyear Meeting JATA Conference (presented by coauthor) | 2024
Long Beach, CA |
| Tax Section of the CPA Evolution Model Curriculum Launch | 2021 |
| “The impact of Human Rights Accounting and Assurance on Nonprofessional Investors”
Research Workshop on Business and Human Rights (presented by coauthor) | 2019
Geneva |
| “Discussion: The Impact of Corporate Tax Management, Voluntary Disclosure, and Economic Development on CSR Perceptions”
ATA Midyear Meeting JATA Conference | 2019
Washington, DC |
| “Using Big Data to Identify Tax Risk”
ATA Midyear Meeting JATA Conference | 2019
Washington, DC |
| “Trust in Cloud-Based Services: A Framework for Consumer Adoption of Software as a Service”
JIS Research Conference (presented by coauthor) | 2018
Durham, NC |
| “The Effect of Direct versus Indirect Reporting on Taxpayer Compliance”
AAA Annual Meeting | 2016
New York, NY |
| “Changes in Minimum Wage and Employee Effort”
AAA Southeast Region Meeting (presented by coauthor) | 2016
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

<i>University</i>	<i>Evaluations</i>
Miami University	
<i>Graduate</i>	
Advanced Tax Topics (6 sections)	3.37/4.00
Accounting for Managers (Co-taught) (6 sections)	3.69/4.00
<i>Undergraduate</i>	
Intermediate Financial Accounting I (16 sections)	3.43/4.00
Federal Income Tax (27 sections)	3.45/4.00
University of South Carolina	
<i>Graduate</i>	
Taxation of Corporations and Partnerships I (1 section)	not evaluated
<i>Undergraduate</i>	
Managerial Accounting, I (2 sections)	4.70/5.00
Tax I (1 section)	4.77/5.00

Professional

- KPMG-Tax Fundamentals
- KPMG-Tax Skills Seminar Level 1
- KPMG – Advanced Partnerships
- KPMG – S-Corporations
- KPMG – 704b and 704c

SERVICE

Ad Hoc Reviews

Contemporary Accounting Research, Journal of Business Ethics, Journal of the American Taxation Association, Behavioral Research in Accounting, Accounting Horizons, Journal of Information Systems, Issues in Accounting Education, Journal of Legal Tax Research, Journal of International, Public Finance Review Accounting Auditing and Taxation, Advances in Taxation

American Accounting Association Annual Meeting, American Taxation Association Midyear Meeting, Behavioral Tax Symposium Conference, International Conference on Information Systems, The European Conference on Information Systems

Service to the Profession

AICPA & CIMA Academic Champion	2022/24
AICPA and NASBA’s CPA Evolution Model Curricula Task Force	2020/21

<i>Issues in Accounting Education: Editorial Board</i>	2019/22
American Taxation Association:	
Research Resources and Methodologies Committee	2019/20
Chair of the Estate and Gift Tax Policy Group	2018/19
<i>Service to Miami University</i>	
University Senate – Faculty Research Committee	2022/25
University Senate – Campus Planning Committee	2022/25
<i>Service to the School of Business</i>	
Undergraduate Studies Committee	2023/24
Financial Oversight Committee	2022/24
Technology Policies Committee	2017/23
<i>Service to the Department</i>	
Student Recruitment and Retention Committee	2021/24
Faculty Recruiting Committee	2018/21
Faculty Workload Committee	2018/21
Accounting Advisory Group Educational Experience Committee Liaison	2020
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
<i>Service to the Students</i>	
Faculty Advisor for Accounting Association	2024/TBD
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
AWARDS	
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
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 University of South Carolina	2013
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2013
Accounting Doctoral Scholars Scholarship Recipient Sponsored by the AICPA	2010 – 2014

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