

William J. Moser, PHD, CPA (Inactive)
Associate Professor – Department of Accountancy – Miami University

Farmer School of Business – Department of Accountancy
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EDUCATION

Ph.D. University of Arizona, Major Field – Accounting, Minor Field – Corporate Finance (May 2005)

M.A.S. Emphasis in Taxation - Northern Illinois University (1997)

B.S. Miami University, Major – Accounting (1995)

EMPLOYMENT

Associate Professor (July 2020 – Present)

Assistant Professor (May 2013 – July 2020)

Department of Accountancy – Miami University

Teaching: ACC 343 - Introduction to Federal Income Tax (Undergrad),
ACC 445 / 545 - Taxation of Business Entities (Undergrad / Grad)
ACC 211 – Accounting or Non-Business Majors

Assistant Professor

School of Accountancy – University of Missouri (2005 – 2013)

Teaching: Introduction to Individual Income Tax (Undergrad), Taxation of Business Entities (Grad),
Taxation of Partnerships (Grad), Taxation of Estates, Gifts and Trusts (Grad)

PhD Candidate (Research and Teaching Assistant)

University of Arizona, 2001-2005

Courses Taught: Introduction to Federal Income Taxes, Intermediate Financial Accounting, Introduction to Managerial Accounting, and Introduction to Governmental Accounting

Senior Associate Tax Consultant

Arthur Andersen LLP (Chicago), 1997-2001 (Senior Associate Tax Consultant – Middle Market Group)
Consulted with high wealth individuals for the purpose of estate planning and wealth transfer
Researched tax planning ideas for owner operated businesses

Teaching Assistant / Lecturer

Northern Illinois University, 1996-1997

Courses Taught: Introduction to Managerial Accounting (Including Honors Section)

REFEREED PUBLICATIONS:

- Chen, P., W. Moser and G. Narayanamoorthy (2022) “Real Transaction Management and Loan Contracting.” Forthcoming in *Journal of Business, Finance and Accounting*
- Moser, W., Xu, H. (2022) “Terrorism and Corporate Tax Avoidance” *Abacus*. Vol 58(1) 174-208.
- Moser, W., J. Schwartz, D. Steffensmeier, and L. Beltz (2022). “Financial Prominence and Financial Conditions: Risk Factors for 21st Century Corporate Financial Securities Fraud in the United States” *Justice Quarterly*. Vol. 39(3), p612-641.
- Moser, William. (2020) “Terrorism Risk and Audit Pricing.” *Auditing: A Journal Practice & Theory*. Vol 39(2) 163-184.
- Biggerstaff, L. W. Moser. (2019) “The Reaction of Firm Ex Ante Cost of Capital to Resolution of Shareholder Class Action Lawsuits.” *Journal of Accounting and Public Policy*. Vol. 38(4), Pages 1-18.
- Clinch, G., B. Lindsey, W. Moser, and M. Odat (2019). “Capital Gains Taxes and Market Response to Public Announcements.” *Journal of the American Taxation Association*. Vol. 42(1), Pages 1-22.
- Khurana, I., W. Moser (2018) “Tax Avoidance, Managerial Ability, and Investment Efficiency” *Abacus*. Vol. 54(4): 547-575.
- Cheng, C., S. Jones and W. Moser (2018) “Abnormal trading behavior of specific types of shareholders before US firm bankruptcy and its implications for firm bankruptcy prediction.” *Journal of Business Finance & Accounting*. Vol. 45 (9-10): 1100-1138.
- Cook, K, W. Moser and T. Omer (2017) “Tax Avoidance and Ex Ante Cost of Capital” *Journal of Business, Finance and Accounting*. Vol. 44 (7-8): 1109-1136.
- Khurana, I. and W. Moser (2013) “Shareholder Investment Horizons and Tax Aggressiveness” *Journal of the American Taxation Association*, Vol. 35(1), Pages 111-134.
- Moser, W., K. Newberry and A. Puckett. (2011) “Bank debt covenants and firms’ responses to FAS 150 liability recognition: evidence from trust preferred stock.” *Review of Accounting Studies*. Vol. 16(2), Pages 355-376.
- Moser, W. and A. Puckett. (2009). “Institutional Ownership and the Dividend Tax Penalty” *Journal of American Taxation Association*. Vol. 31(1), Pages 1-23.
- Moser, W. (2007) “The Effect of Shareholder Taxes on Corporate Payout Choice” *Journal of Financial and Quantitative Analysis*. Vol. 42(4).
- Dhaliwal, D., L. Krull, O. Li and W. Moser. (2005). “Dividend Taxes and Implied Cost of Equity Capital.” *Journal of Accounting Research*. Vol. 43(5), Pages 675-708.

WORKING PAPERS UNDER SUBMISSION

Jones, S., W. Moser and M. Weiland. “Machine learning and the prediction of sustainable earnings growth.” 3rdst Round Submission to Contemporary Accounting Research (October 14, 2022).

Lindsey, B. S. McDonnell and W. Moser “Tax Court Judge Attributes Affecting Taxpayer Negotiated Settlements. Received First Round Revise and Resubmit on 11/20/22.

WORKING PAPERS IN PROGRESS

CONFERENCE PRESENTATIONS & ATTENDANCE

January 2022 – Presenting “Tax Court Judge Attributes Affecting Taxpayer Negotiated Settlements” at the Hawaiian Accounting Research Conference.

February 2018 - Presented “Capital Gains Taxes and Market Response to Public Announcements.” At a Concurrent Session of the mid-year JATA Conference – February 2018.

August 2017 – Presented “Tax Avoidance, Managerial Ability, and Investment Efficiency” at a concurrent session of the annual meeting of the American Taxation Association.

June 2017 - Presented “Capital Gains Taxes and Market Response to Public Announcements.” At Renmin University of China, Beijing Jiaotong University, and University of International Business and Economics – June 2017.

November 2016 - Presented “Trading Behavior of Institutional Investors for Firms Approaching Bankruptcy: An Analysis of Who Sells” at the Financial Management Association annual meeting in Las Vegas in November 2016.

November 2015 - “Tax Avoidance and Ex Ante Cost of Capital” at the Conference for the National Tax Journal – November 2015 in Boston, MA

March 2015 - Presented “Tax Avoidance and Ex Ante Cost of Capital” at the University of Kentucky in March 2015.

February 2011 – Presented Tax Avoidance, Capital Spending and Investment Efficiency” American Accounting Association Annual Meeting presented “with (Inder Khurana)

2010 American Accounting Association Annual Meeting presented “Shareholder Investment Horizons and Tax Aggressiveness” (with Inder Khurana).

2010 European Accounting Association Annual Meeting presented “Shareholder Investment Horizons and Tax Aggressiveness” (with Inder Khurana).

2010 Financial Accounting and Reporting Standards Conference Midyear Meeting presented “Shareholder Investment Horizons and Tax Aggressiveness” (with Inder Khurana).

2010 American Taxation Association Mid-Year Meeting, moderator “Innovative Teaching in Tax”.

2008 American Taxation Association Mid-Year Meeting presented “Institutional Ownership and the Dividend Tax Penalty” (with Andy Puckett).

2008 University of Illinois Tax Research Symposium, invited attendee.

2007 Oklahoma State University Accounting Research Symposium, presented “Institutional Ownership and the Dividend Tax Penalty” (with Andy Puckett).

SERVICE - INTRAMURAL

Miami University Senate (August 2020 to Present)

Miami University Senate – Benefits Committee (August 2021 to Present)

Department of Accountancy Faculty workload and Finance and external relations (2018)

Department of Accountancy Teaching Curriculum committee member (2014-2015)

Faculty Advisor for Miami University Deloitte FanTAXtic Competition (2014-2016)

Faculty member for the FSB Explore Asia trip to Shanghai, China and Seoul, South Korea (2015).

Faculty Advisor for University of Missouri Deloitte FanTAXtic Competition (2005-2012)
(Team won Division in 2010 and 2011) & (Team Honorable Mention 2005)

Peer Teaching/Faculty Annual Performance Evaluation Committee (2006, 2009)

Lecturer, Robert J. Trulaske, Sr. College of Business Summer Academy (2008-2012)

SERVICE - EXTRAMURAL

Reviewed articles for Journal of Business, Finance and Accounting, Journal of Accounting and Public Policy, Accounting and Finance

Reviewed article for Accounting Horizons (2019), Journal of Corporate Finance (2018, 2019), North American Journal of Economics and Finance (2019)

Reviewed articles for: Journal of Banking and Finance, Journal of Corporate Finance, Journal of Business, Finance and Accounting (2017-2018)

American Taxation Association – Annual Conference Committee (2015-2016)

Missouri Society of CPAs Board of Directors (2011–2013)

Chair of the Teaching Resources Committee for the American Taxation Association (2009/2010)

Ad Hoc Reviewer for Contemporary Accounting Research (2010)

Ad Hoc Reviewer for the Journal of the American Taxation Association (2008-2009)

HONORS, AWARDS & GRANTS

Nominated for the 2016-2017 Richard K. Smucker Teaching Excellence Award: Outstanding Junior Professor

Nominated for the ASG Outstanding Professor Award (2015)

Nominated for O'Brien Teaching Excellence Award (2011 – 2012)

Featured in a “Day in the Life” article in the Missouri Society of CPAs publication “The Asset” (2011)

Provost’s Outstanding Junior Faculty Teaching Award, University of Missouri - Columbia (2010)

Williams Keepers Teaching Excellence Award (2010)

Faculty International Travel Grant of \$1,500 from the University of Missouri - Office of Research Funding to attend the European Accounting Association annual meeting in Istanbul, Turkey (2010)

Faculty International Travel Grant of \$1,000 from the Trulaske College of Business Internationalization Committee to attend the European Accounting Association annual meeting in Istanbul, Turkey (2010)

Nominated for the Provost’s Outstanding Junior Faculty Teaching Award by the Trulaske College of Business, University of Missouri - Columbia (2009)

Grant Thornton Teaching Excellence Award (2009)

Nominated for the Provost’s Outstanding Junior Faculty Teaching Award by the Trulaske College of Business, University of Missouri - Columbia (2008)

Williams Keepers Teaching Excellence Award (2008)

Nominated for the Provost’s Outstanding Junior Faculty Award by the College of Business, University of Missouri - Columbia (2007)

Teacher of the Year by the MU Business School Alumni of Greater Kansas City (2007)

Recognized as the University of Missouri - Favorite Business Professor, Business Week Magazine (2007)

Nominated by Director of School of Accountancy - O'Brien Excellence in Teaching Award,
University of Missouri - Columbia (2007)

Excellence in Teaching Award for Extended University, Summer Session, University of Arizona (2002)

PROFESSIONAL ASSOCIATIONS

American Accounting Association

American Taxation Association