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Employment

- 2017 – present University of Oregon, Professor of Accounting
- 2013 – 2017 University of Oregon, Associate Professor of Accounting
- 2012 – 2013 University of Iowa, Associate Professor of Accounting
- 2007 – 2012 University of Iowa, Assistant Professor of Accounting
- 2003 – 2007 University of Washington, Teaching and Research Assistant
- 1999 – 2003 Senior Associate, PricewaterhouseCoopers LLP

Education

- PhD in Accounting, University of Washington, 2007
- BS in Accounting; BS in Economics, University of Oregon (magna cum laude), 1999

Publications

“Tax Avoidance and Brand Equity” (with Chelsea Rae Austin), *Journal of the American Taxation Association*, forthcoming.

“Trapped Cash and the Profitability of Foreign Acquisitions” (with Alexander Edwards and Todd Kravet), *Contemporary Accounting Research*, Vol. 33(1), 2016

“The Impact of Increased Disclosure Requirements and the Standardization of Accounting Practices on Earnings Management through the Reserve for Income Taxes” (with Richard Cazier, Sonja Rego, and Xiaoli Tian), *Review of Accounting Studies* – June 2014.

“Investors’ Reaction to the Use of Poison Pills as a Tax Loss Preservation Tool” (with Stephanie Sikes and Xiaoli Tian), *Journal of Accounting and Economics*, Vol. 57(2-3), 2014.

“Dual Class Ownership and Tax Avoidance” (with Sean McGuire and Dechun Wang), *The Accounting Review*, Vol. 89(4), 2014.

“A New Measure of Accounting Quality” (with Paul Hribar and Todd Kravet), *Review of Accounting Studies*, 19, 2014.

“Executive Compensation, Equity Risk Incentives, and Corporate Tax Aggressiveness” (with Sonja Rego), *Journal of Accounting Research*, Vol. 50(3), June 2012.

“Income Shifting by Chinese Domestic Firms” (with Terry Shevlin and Tanya Tang), *Journal of the American Taxation Association*, Vol. 34(1), Spring 2012.

“Long-Term Tax Avoidance, Large Positive Book-tax Differences and Earning Persistence” (with Bradley Blaylock and Terry Shevlin), *The Accounting Review*, Vol. 87(1), 2012.

“An Examination of Corporate Tax Shelter Participants” (dissertation), *The Accounting Review*, Vol. 84, May 2009.

“Economic Consequences of Increasing the Conformity in Accounting for Uncertain Tax Benefits” (with Peter Frischmann and Terry Shevlin), *Journal of Accounting and Economics*, Vol. 46, 2008.

“Examining Investor Expectations Concerning Tax Savings on the Repatriations of Foreign Earnings under the American Jobs Creation Act of 2004” (with Mitchell Oler and Terry Shevlin), *Journal of the American Taxation Association*, Vol. 29, Fall 2007.

Working Papers

“The Effect of Income Shifting on the Information Environment: Evidence from Two-Stage Least Squares and SFAS 131” (with Ciao-Wei Chen, Brad Hepfer, and Phil Quinn). *Accepted for 2017 Review of Accounting Studies Conference*

“How Quickly Do Firms Adjust to Target Levels of Tax Avoidance?” (with Jaewoo Kim, Sean McGuire, and Steven Savoy). *Accepted for 2016 Contemporary Accounting Research Conference*

“Conforming tax avoidance and capital market pressure” (with Brad Badertscher, Sharon Katz, and Sonja Rego).

“Managerial Ownership and Tax Planning: Evidence from Stock Ownership Plans (with Jaewoo Kim and Phillip Quinn)

“Pricing Firms’ Responsiveness to Shareholder Tax Incentives” (with Paul Hribar and Steven Savoy)

“What Do Investors Infer about Future Cash Flows from Foreign Earnings Earned in Low-tax Jurisdictions?” (with Terry Shevlin and Michelle Shimek).

“Regulatory Arbitrage, Taxes, and Firm Risk: The Case of Shadow Insurance” (with Bradford Hepfer and Jaron Wilde)

“Tax Uncertainty and Incremental Tax Avoidance” (with David Guenther and Kaishu Wu)

“Is the Market Grossed-out by Gross-ups? An Investigation of Firms that Pay Their Executives Taxes” (with Jeffrey Hoopes and Xiaoli Tian)

“The Consistency of Mandatory and Voluntary Management Earnings Forecasts and Implications for Analyst and Investor Information Processing” (with Richard Cazier, Sonja Rego, and Xiaoli Tian).

“Perspectives on Corporate Tax Avoidance: Observations from the Past Decade” (with Jaron Wilde)

“Who Invests in Corporate Tax Avoiders” (with Sonja Rego and Brian Williams)

Other Publications

Discussion of “The Influence of Differences in Taxable Income and Book Income on the Bond Credit Market” by Aaron Crabtree and John Maher, *Journal of the American Taxation Association*, Vol. 31, 2009.

Discussion of “Credit Ratings and Taxes: The Effect of Book/Tax Differences on Ratings Changes” by Ben Ayers, Stacie LaPlante, and Sean McGuire, *Contemporary Accounting Research*, Vol. 27(2), 2010.

Awards and Fellowships

- 2017, 2015, Outstanding MAcc Instructor
- 2015, Thomas C. Stewart Distinguished Professor
- 2014, Goulet Outstanding Research Award – University of Oregon
- 2010, Dean’s Teaching Award – University of Iowa
- 2008, ATA/PricewaterhouseCoopers Best Tax Dissertation Award, American Taxation Association
- 2008, Journal of the American Taxation Association Outstanding Paper Award
- 2007, Best Paper Award 13th Annual Conference of the Journal of the American Taxation Association
- 2006, Deloitte Doctoral Fellowship
- 2006, University of Washington Dean’s Academic Achievement Award
- 2004, Arthur N. and Mary S. Lorig Scholarship

Presentations

- 2007, Arizona State University
- 2007, Stanford University
- 2007, University of Chicago
- 2007, University of Georgia
- 2007, University of Illinois at Urbana-Champaign
- 2007, University of Iowa
- 2007, University of Rochester
- 2007, Examining Investor Expectations Concerning Tax Savings on the Repatriations of Foreign Earnings under the American Jobs Creation Act of 2004, Journal of the American Taxation Association Conference
- 2008, Discussion of “The Influence of Differences in Taxable Income and Book

- Income on the Bond Credit Market” by Aaron Crabtree and John Maher, Journal of the American Taxation Association Conference
- 2008, Economic Consequences of Increasing the Conformity in Accounting for Uncertain Tax Benefits, American Taxation Association Mid-Year Meeting
 - 2008, Discussion of “Credit Ratings and Taxes: The Effect of Book/Tax Differences on Ratings Changes” by Ben Ayers, Stacie LaPlante, and Sean McGuire, the Journal of Contemporary Accounting Research Conference
 - 2008, Texas A&M University
 - 2008, University of Iowa
 - 2008, University of Texas
 - 2008, Ethical Misconduct by Senior Officers, AAA Annual Meeting, American Accounting Association
 - 2008, Discussion of “Founding Family Firms and Their Response to the 2003 Dividend Tax Cut” by Janet Mosebach and Deborah Thomas, AAA Annual Meeting
 - 2009, Executive Compensation, Tax Reporting Aggressiveness, and Future Firm Performance, UNC Tax Symposium
 - 2009, Discussion of “Do Corporate Governance Characteristics Influence Tax Management?” by Kristina Minnick and Tracy Noga, AAA Annual Meeting, American Accounting Association
 - 2009, Early Evidence on the Determinants of Unrecognized Tax Benefits, Illinois Tax Symposium
 - 2009, Discussion of “The Effect of Financial Reporting and Foreign Investment Opportunities on Cross-Jurisdictional Income Shifting” by Ken Klassen and Stacie, National Tax Association Annual Conference
 - 2009, Arizona State University
 - 2010, Discussion of “The Importance of Tax Aggressiveness to Corporate Borrowing Costs” by Petro Lisowsky, Devan Mescall, Garth Novack, and Jeffrey Pittman
 - 2010, Income Shifting by Chinese Domestic Firms, American Taxation Association Mid-Year Meeting
 - 2010, Discussion of “Relevant but Delayed Information in Negotiated Audit Fees” by Karl Hackenbrack, Nicole Jenkins, and Mikhail Pevzner, Illinois Audit Symposium
 - 2010, Discussion of “Is there Information Content in the Tax Footnote?” by Jana Raedy, Jeri Seidman, and Douglas Shackelford, National Tax Association Annual Conference
 - 2010, Duke University
 - 2010, Michigan State University
 - 2010, University of Iowa
 - 2011, Dual Class Ownership and Tax Avoidance, Journal of the American Taxation Association Conference
 - 2011, Discussion of “Distilling the Reserve for Uncertain Tax Positions: The Revealing Case of Black Liquor” by Lisa De Simone, John Robinson, and Bridget Stomberg, AAA Annual Meeting, American Accounting Association
 - 2011, Discussion of “Perception of Auditor Independence, Audit Committee Characteristics, and Auditor Provision of Tax Services” by Jean Bédard and Suzanne Paquette *and* “Competition for Non-audit Services among Professional Services Firms: Determinants and

Consequences of Tax Service Provider Choice in the Not-for-Profit Sector” by Stevanie Neuman, Thomas Omer, and Anne Thompson, Illinois Tax Symposium

- 2011, University of North Carolina
- 2012, Columbia University
- 2012, Counterparty Responses to CEO Overconfidence, Illinois Audit Symposium
- 2012, Indiana University
- 2012, University of Oregon
- 2012, University of Washington
- 2013, University of Pennsylvania
- 2013, University of Southern California
- 2014, Discussion of “Repatriation Tax and the Value of Cash Holdings” by Novia Chen, Western AAA Conference
- 2014, UBCOW Research Conference
- 2014, University of Arizona
- 2015, University of Wisconsin
- 2015, Washington State University
- 2015, Workshop on Current Research in Taxation for the European Institute of Advanced Studies in Management – Invited discussion on the relationship between corporate governance and tax avoidance, Prague, Czech Republic.
- 2015, UBCOW Research Conference
- 2015, University of Missouri
- 2016, The Ohio State University
- 2016, The University of Arkansas
- 2016, Managerial incentive alignment and tax planning, American Taxation Association Mid-Year Meeting
- 2016, Discussion of “Does a firm’s global business strategy affect earnings quality?” by Katherine Drake, Nathan Goldman, and Frank Murphy, Journal of the American Taxation Association Conference
- 2016, Discussion of “Financial Accounting and Income Taxes” ATA Doctoral Consortium
- 2016, Stanford University
- 2016, UBCOW Research Conference
- 2016, Tax Uncertainty and Marginal Tax Avoidance, University of Waterloo and University of Texas Tax Symposium, Waterloo Canada.
- 2017, Discussion of “The future of tax avoidance research” ATA Doctoral Consortium
- 2017, Oregon State University
- 2017, UBCOW Research Conference
- 2017, Stockholm School of Economics

Teaching Experience

University of Oregon

- Intermediate Financial Accounting (350, 352)
- Financial Statement Analysis – Macc / MBA
- Empirical Tax Accounting Seminar - PhD
- Managerial Accounting – Executive MBA

- Financial Reporting – MBA

University of Iowa

- Financial Accounting and Reporting
- Advanced Tax Topics
- Empirical Tax Accounting Seminar

University of Washington

- Teaching Assistant, Executive MBA program Financial Accounting
- Teaching Assistant, Executive MBA program Managerial Accounting
- Teaching Assistant, MS/MBA program Financial Accounting
- Teaching Assistant, Financial Accounting 215

Professional Service

- 2009-2012, Member of the Journal of the American Taxation Association Editorial Board
- 2009-2015, Member of the Accounting Horizons Editorial Board
- 2013-2017, Member of The Accounting Review Editorial Board
- 2016, Member of International Journal of Accounting Editorial Board
- 2007-2011, Member of the Journal of the American Taxation Association Conference Committee
- 2007-2008, Member of the American Taxation Association Annual Meeting Program Committee
- 2008-2009, 2011, 2012 ATA Doctoral Consortium Committee
- 2008-2009, ATA New Faculty Concerns Committee
- 2009-2012, Department of Accounting PhD Program Committee (University of Iowa)
- 2011- 2012, Department of Accounting Recruiting Committee (University of Iowa)
- 2013 - 2014, Department of Accounting Strategic Planning Committee (University of Oregon)
- 2013-2014, Department of Accounting Recruiting Committee (University of Oregon)
- 2013 - 2014, ATA Research Resources and Methodologies Committee
- 2014-2015, ATA Publications Committee
- 2015-2016, ATA Midyear Meeting Program Committee
- 2016-2017, University of Oregon Senate Budget Committee
- 2017, University of Oregon Budget Metrics Committee

Review Work

- Referee, The Accounting Review
- Referee, Journal of Accounting and Economics
- Referee, Journal of Accounting Research
- Referee, Review of Accounting Studies
- Referee, Contemporary Accounting Research
- Referee, Journal of Finance
- Referee, Journal of Financial and Quantitative Analysis

- Referee, Journal of the American Taxation Association
- Referee, Accounting Horizons
- Referee, Journal of Business Finance and Accounting
- Referee, European Accounting Review
- Referee, International Journal of Accounting

Doctoral Committee Service

- Jaewoo Kim (member, University of Iowa) – 2013 (Rochester University)
- Michelle Nessa (member, University of Iowa) – 2014 (Michigan State University)
- Chelsea Rae Austin (member, University of Iowa) – 2014 (University of South Carolina)
- Aaron Mandell (Chair, University of Oregon) – 2015 (University of Wisconsin – Milwaukee)
- Brian Williams (member, University of Oregon) – 2015 (University of Indiana)
- Russell Li (Chair, University of Oregon) – 2016 (University of Michigan – Flint)
- Kaishu Wu (member, University of Oregon) – 2017 (TBD)
- Jane Song (member, University of Iowa) – 2017 (TBD)

Conferences Attended

- ATA Midyear Meeting 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017
- AAA Annual Meeting 2006, 2007, 2008, 2009, 2011
- UNC Tax Symposium 2006, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016
- Contemporary Accounting Research Conference 2008
- CIBER International Doctoral Consortium 2006
- Illinois Tax Research Symposium 2006, 2009, 2011, 2015
- Illinois Audit Symposium 2010, 2012
- Pac-10 Doctoral Consortium 2006
- Midwest Accounting Conference 2008, 2009, 2010, 2011
- National Tax Association Annual Conference 2009, 2010
- ADS Scholars Conference 2010, 2011
- University of Toronto Research Symposium 2012
- Western AAA Meeting 2014, 2016
- University of Texas/University of Waterloo Tax Symposium 2014, 2016
- Current Research in Taxation EIASM 2015
- University of Iowa – Sydney Winter Accounting Conference, 2016