

Ryan J. Wilson
Director, School of Accounting
Richard W Lindholm Distinguished Professor in Taxation
Lundquist College of Business
University of Oregon

380 Lillis Hall
University of Oregon
Eugene, OR 97403-1208

phone: 541-346-4552
email: rwilson3@uoregon.edu

Employment

- 2020 – present Director, School of Accounting, University of Oregon
- 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 Associate/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

“Expected Economic Growth and Investment in Corporate Tax Planning” (with Jaewoo Kim, Sean McGuire, and Steven Savoy) *Review of Accounting Studies*, forthcoming.

“How do Reductions in Foreign Country Corporate Tax Rates Affect U.S. Domestic Manufacturing Firms?” (with Jaewoo Kim and Michelle Nessa) *The Accounting Review*, forthcoming.

“Tax and Nontax Tradeoffs and Incentives in Income Shifting: Evidence from Shadow Insurers” (with Bradford Hepfer and Jaron Wilde). *The Accounting Review*, Vol. 95(4), 2020.

“Conforming tax avoidance and capital market pressure” (with Brad Badertscher, Sharon Katz, and Sonja Rego). *The Accounting Review*, Vol. 94(6), 2019.

“Tax Uncertainty and Incremental Tax Avoidance” (with David Guenther and Kaishu Wu). *The Accounting Review*, Vol. 94(2), 2019.

“How Quickly Do Firms Adjust to Target Levels of Tax Avoidance?” (with Jaewoo Kim, Sean McGuire, and Steven Savoy). *Contemporary Accounting Research*, Vol. 36(3), 2019.

“The Effect of Tax-Motivated Income Shifting on Information Asymmetry” (with Ciao-Wei Chen, Bradford Hepfer, and Phil Quinn). *Review of Accounting Studies*, Vol. 23(3), 2018.

“Perspectives on Corporate Tax Planning” (with Jaron Wilde), *Journal of the American Taxation Association*, Vol. 40(2), 2018

“Tax Avoidance and Brand Equity” (with Chelsea Rae Austin), *Journal of the American Taxation Association*, Vol. 39(1), 2017

“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 Market Leaders’ Tax-motivated Income Shifting on U.S. Domestic Firms’ Investment Efficiency” (with Michelle Nessa and Susan (Xinjie) Tang)

“Does Corporate Tax Avoidance Reduce Individual Investors’ Willingness to Own Stock? (with Sonja Rego and Brian Williams)

“Political Costs and Corporate Tax Planning: Evidence from Sin Firms” (with Cong Wang, Shuran Zhang, and Hong Zou)

“Double Trouble: An Analysis of IRS Attention and Financial Reporting” (with Zack Fox)

“The Role of Audit on Micro Firms’ Tax Avoidance Behavior” (with Ting Dong and Milda Tylaite)

“Beyond Borders: Supragovernmental Tax Enforcement and Investment” (with Martin Jacob, Zack Fox and Jaron Wilde)

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

- 2020, Outstanding Reviewer Award – *The Accounting Review*
- 2019, Journal of the American Taxation Association Outstanding Paper Award
- 2019, Goulet Outstanding Research Award – University of Oregon
- 2018, Journal of the American Taxation Association Outstanding Paper Award
- 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, University of Texas
- 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
- 2017, Notre Dame University
- 2017, University of Illinois at Urbana-Champaign
- 2018, University of California at Irvine
- 2018, University of Tennessee
- 2018, McGill University
- 2018, Michigan State University – PricewaterhouseCoopers Summer Research Workshop invited speaker
- 2018, University of Wisconsin – Milwaukee
- 2018, College of William and Mary
- 2018, University of Iowa
- 2019, University of Georgia
- 2019, Discussion of “Research on the Tax Cuts and Jobs Act” ATA Doctoral Consortium (with Dan Lynch)
- 2019, Arizona State University
- 2019, 13th Annual Rotman Accounting Research Conference, University of Toronto
- 2019, Norwegian School of Economics
- 2019, University of Illinois Symposium on Tax Research XVI, Synthesis Address, (Scheduled September 27, 2019)
- 2019, Indiana University
- 2019, University of Florida
- 2020, Stanford Accounting Summer Camp – Discussion of “What Determines Where Opportunity Knocks? Political Affiliation in the Selection and Early Effects of Opportunity Zones” by Mary Margaret Frank, Jeffrey Hoopes, and Rebecca Lester
- 2021, FARS Conference – Discussion of “Does Tax Risk Attenuate the Positive Association between Internal and External Information Quality?” by Benjamin Osswald

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-PhD

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

Service

External Service

- 2009-2012, Member of the Journal of the American Taxation Association Editorial Board
- 2009-2015, Member of the Accounting Horizons Editorial Board
- 2013-2019, 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
- 2014-2015, 2018 ATA Publications Committee
- 2015-2016, ATA Midyear Meeting Program Committee
- 2013-2014, ATA Research Resources and Methodologies Committee
- 2019-2020, ATA Chair of Publications Committee
- 2020 - Present, Senior Editor, Journal of the American Taxation Association
-

University Service

- 2019-2021, University of Oregon FRAC Committee
- 2019-2021, University of Oregon IHP Committee
- 2019, University of Oregon BAG Committee
- 2016-2018, University of Oregon Senate Budget Committee
- 2017, University of Oregon Budget Metrics Committee
- 2017, University of Oregon Ad hoc Budget Committee

College Service

- 2015-2018, Promotion and Tenure Committee (Lundquist College of Business, chaired 2017-2018)
- 2018-2020, Director of Research
- 2018-2020, Director of the PhD program

Department Service

- 2009-2012, Department of Accounting PhD Program Committee (University of Iowa)
- 2011- 2012, Department of Accounting Recruiting Committee (University of Iowa)
- 2013 - 2020, Department of Accounting Strategic Planning Committee (University of Oregon)
- 2013-2019, Department of Accounting Recruiting Committee (University of Oregon)
- 2013-2020, Department of Accounting PhD Program Committee (University of Oregon)
- 2017-2019, Academic Director of Masters of Accounting Program (University of Oregon)
- 2020, Director School of Accounting

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
- Referee, Journal of Financial Economics
- Referee, Journal of Corporate Finance
- Referee, Journal of Accounting, Auditing, and Finance

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 (University of Waterloo)
- Jane Song (member, University of Iowa) – 2017 (University of Georgia)
- Kimberly Krieg (co-chair, University of Oregon) – 2018 (University of San Diego)
- Zack Fox (Chair, University of Oregon) – 2020 (Texas A&M University)

Conferences Attended

- ATA Midyear Meeting 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020
- AAA Annual Meeting 2006, 2007, 2008, 2009, 2011, 2018
- UNC Tax Symposium 2006, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2018, 2019
- Contemporary Accounting Research Conference 2008
- CIBER International Doctoral Consortium 2006
- Illinois Tax Research Symposium 2006, 2009, 2011, 2015, 2019
- 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, 2019
- 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
- UBCOW Conference – 2004, 2005, 2014, 2015, 2016, 2017, 2018, 2019
- Stanford Summer Camp
- FARS Conference