

JENNIFER LYNN BROWN

Associate Professor
School of Accountancy
W.P. Carey School of Business
Arizona State University
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EDUCATION

University of Texas at Austin, McCombs School of Business
Ph.D. in Accounting

University of Texas at Austin

Masters of Professional Accounting, Concentration in Taxation
Bachelor of Business Administration, Magna Cum Laude

PROFESSIONAL EMPLOYMENT

Arizona State University, Tempe, AZ
Associate Professor of Accounting
Assistant Professor of Accounting

May 2015 - present
August 2007 – May 2015

PricewaterhouseCoopers LLP, San Jose, CA
Tax Associate/ Senior Tax Associate

August 1998 – June 2001

RESEARCH INTERESTS

Corporate taxation and tax avoidance, inter-firm social networks, diffusion of corporate practices, corporate political strategy, interplay of financial and tax reporting choices

ACADMIC PUBLICATIONS

Refereed Journal Articles

Brown, Jennifer L., Savannah Guo, and Michael Zheng. 2024. Tax policy uncertainty and investment in tax planning: Firm-level evidence. *The Journal of the American Taxation Association*, in press ([Link](#))

Amirkhani, Kourosh, Jennifer L. Brown, and Jeffrey Gramlich. 2024. The effect of corporate reputation on accounting conservatism. *Advances in Accounting*, 67 ([Link](#))

Brown, Jennifer L., Ryan Huston, and Brian Wenzel. 2022. The gift that keeps on giving: Stock returns around CEO stock gifts to family members. *Review of Accounting Studies* ([Link](#))

Brown, Jennifer L., K.C. Lin, Jared A. Moore, and Laura Wellman. 2022. The impact of tax policy uncertainty on forecasting. *Journal of the American Taxation Association*, 44 (2): 7-33. ([Link](#))

Barrick, John A. and Jennifer L. Brown. 2019. Tax-related corporate political activity research: A literature review. *Journal of the American Taxation Association*, 41 (1): 59-89. ([Link](#))

Brown, Jennifer L., Katharine D. Drake, and Melissa Martin. 2016. Compensation in the Post-FIN 48 period: The case of contracting on tax performance and uncertainty. *Contemporary Accounting Research*, 33(1): 121-15. ([Link](#))

Brown, Jennifer L., Katharine D. Drake, and Laura Wellman. 2015. The benefits of a relational approach to corporate political activity: Evidence from political contributions to tax policymakers. *Journal of the American Taxation Association*, 37(1): 69-102. ([Link](#))

- 2015 JATA Outstanding Paper Award Recipient
- Select Popular Press: Washington Post, NPR National, Politico, The Hill

Brown, Jennifer L. and Katharine D. Drake. 2014. Network ties among low-tax firms. *The Accounting Review*, 89(2): 488-510. ([Link](#))

Brown, Jennifer L. 2011. The spread of aggressive corporate tax reporting: A detailed examination of the corporate-owned life insurance shelter. *The Accounting Review*, 86(1): 23-57. ([Link](#))

- 2014 American Taxation Association Outstanding Manuscript Award Recipient

Brown, Jennifer L. and Linda K. Krull. 2008. Stock options, R&D, and the R&D tax credit. *The Accounting Review*, 83(3): 703-734. ([Link](#))

Invited Papers

Brown, Jennifer L. 2016. Discussion of “CEO narcissism and corporate tax policies” by Olsen and Stekelberg. *Journal of the American Taxation Association*, 38(1): 23-27. ([Link](#))

Brown, Jennifer L. 2014. Discussion of “Relative valuation of alternative methods of tax avoidance” by Kerry Inger. *Journal of the American Taxation Association*, 36(1): 57-61. ([Link](#))

RESEARCH IN PROCESS

Working Papers

Brown, Jennifer L., Pablo Casas-Arce, David Kenchington and Roger White. 2025. Real effects of non-streamlined sales tax administration: Evidence from the Florida hotel industry. Second round revise and resubmit, *Journal of Accounting Research*.

Brown, Jennifer L., K.C. Lin, and Jared Moore. 2024. Tax policy uncertainty and stock return volatility. Second round revise and resubmit, *Accounting and Business Research*.

Blake, Austin D., Jennifer L. Brown, and Roger White. 2024. Uncertainty and State Income Tax Conformity: Evidence from the Paycheck Protection Program. Revise and resubmit at *Contemporary Accounting Research*.

Brown, Jennifer L., Han Stice, Christian Paparcuri, and Christina Ruiz. 2024. Regulatory action across the supply chain: Evidence from the IRS. Submitted to *The Review of Accounting Studies*, December 2024.

Blake, Austin D., Jennifer L. Brown, and Mary Cowx. 2025. Demand-based tax policies and labor market outcomes: Evidence from the restaurant industry. Submitted to *American Economic Journal: Economic Policy*, January 2025.

Barrick, John A., Jennifer L. Brown, and Adam J. Olson. 2024. The value proposition of lobbyists: How issue domain characteristics impact the relative importance of connections and expertise. Preparing to submit to *Business and Politics*.

INVITED PRESENTATIONS

The effect of the temporary 100% business meals tax deduction on the labor outcomes of the restaurant industry

- Texas Tech University, April 2024

Local sales tax administration and the real economy

- The University of Texas at Austin, April 2022

Audited by association: IRS activity across the supply chain

- National Taxation Association Annual Conference, November 2019 (co-author presented)
- *Journal of the American Taxation Association* Conference, February 2020 (co-author presented)

The value proposition of lobbyists: How issue context impacts the importance of specialization and connections

- Miami University, March 2019

How corporate reputations affect conservatism, accruals, and real earnings management

- University of Iowa, January 2018
- AAA Western Regional Meeting, Spring 2018 (co-author presented)
- Hawaii Accounting Research Conference, January 2018 (co-author presented)

The gift that keeps on giving: Stock returns around CEO stock gifts to family members

- *Journal of the American Taxation Association* Conference, February 2018 (co-author presented)
- Michigan State University, November 2017
- Twentieth Annual UNC Tax Symposium, April 2017 (co-author presented)

Tax policy and firm risk

- 6th Workshop on Current Research in Taxation EAISM, July 2016
- Washington State University, June 2016
- AAA Annual Meeting, August 2014 (presented by doctoral student coauthor)
- University of Oregon Workshop, November 2013
- University of Waterloo Workshop, November 2013
- AAA Western Region Meeting, April 2013 (presented by doctoral student coauthor)

What does an executive stock disposition tell us?

- Indiana University, December 2015

Competitive pressure and tax avoidance

- University of Missouri, November 2014
- UNC Kennan-Flager Conference on Tax-Efficient Supply Chain Management, April 2014

Investing in tax breaks: Assessing the outcomes of political strategy choices

- University of Kentucky Workshop, September 2013
- Oregon State University Workshop, April 2013
- Sixteenth Annual UNC Tax Symposium, January 2013 (presented by doctoral student coauthor)

Network ties among low-tax firms

- University of Houston Workshop, February 2012
- University of Arizona Workshop, September 2011
- *Journal of the American Taxation Association* Conference, March 2011 (presented by doctoral student coauthor)

The Spread of Aggressive Corporate Tax Reporting: A Detailed Examination of the Corporate-Owned Life Insurance Shelter

- University of Washington Workshop, January 2008
- American Accounting Association Annual Conference, August 2008
- Texas Christian University, University of Illinois-Urbana Champaign, Arizona State University, Florida State University, George Mason University, Rice University, Spring 2007

Stock Options, R&D, and the R&D Tax Credit

- American Accounting Association Annual Meeting, August 2006

TEACHING EXPERIENCE

Arizona State University

ACC 511 – Taxes and Business Strategy, Fall 2010-2012, Spring 2013-2019, Fall 2018-2020

ACC 430 – Taxes and Business Decisions, Spring 2008-2010, Fall 2018-2019

ACC 435 – Personal Tax Management and Planning, Fall 2024, Spring 2021-2024

ACC 589 – Multijurisdictional Tax Planning II, Spring 2022-2024

Taxation Bootcamp – Spring 2024, Fall 2024

University of Texas at Austin

ACC 311 – Fundamentals of Financial Accounting, Fall 2003

ACC 456 – Introduction to Taxation, Fall 2002

Awards

Dean's List for Teaching Impact

W.P. Carey Outstanding Graduate Teaching Award, 2015

Nominated, ASU Faculty Women's Association Outstanding Faculty Mentor Award, 2012

Scott and Mary Donaldson/Ernst & Young Excellence in Teaching, 2011

Nominated, Fred Moore Assistant Instructor Award for Teaching Excellence, 2005

SERVICE

Profession

- Co-Editor, *Advances in Accounting*, 2023-2026
- Associate Editor, *Accounting Horizons*, 2024-2027
- Editorial Board Member, *Journal of the American Taxation Association*, 2013 - 2017
- Ad Hoc Reviewer, *The Accounting Review*, *Contemporary Accounting Review*, *Review of Accounting Studies*, *Journal of Accounting Research*, *Journal of the American Taxation Association*, *Journal of Accounting and Public Policy*, *Journal of Business Ethics*, *European Accounting Review*, *Journal of Banking and Finance*, *Management Science*, AAA Annual and Midyear Meetings (ATA and ATA sections), AAA Western Regional Best Paper Selection
- Invited Discussant
 - NTA Annual Conference, Fall 2019
 - *UNC Tax Symposium*, Spring 2018
 - *Journal of the American Taxation Association* Conference, 2015, 2013, 2012
 - AAA Western Region Doctoral Interchange, 2013
 - American Accounting Association Annual Meeting, 2013, 2011
- AAA and American Taxation Association Committee Service
 - ATA Past-Present, Vice-Chair Nominating Committee, 2024-2025
 - ATA President, 2023-2024
 - *Accounting Horizons* Steering Committee, 2021-2024
 - ATA President-Elect, 2022-2023
 - ATA Site Selection Committee, 2020-2023
 - ATA Research Resources Committee, 2020-2021
 - JATA Conference Committee, 2020-2021
 - Vice President of the ATA, 2019-2020
 - Vice President-Elect of the ATA, 2018-2019
 - Member of the ATA Doctoral Consortium Committee, 2018
 - Chair of the ATA Outstanding Manuscript Award Committee, 2017-2018
 - ATA Mid-Year Planning Committee, 2017
 - ATA Publications Committee, 2015-2017
 - ATA Dissertation Award Committee, 2014-2015
 - *Journal of the American Taxation Association* Conference Committee, 2010-2011, 2013-2015, 2020-2021
 - New Faculty Concerns Committee, 2009-2010
- Advisory Council Member for the Tax Literacy Project, 2009-2011

Arizona State University

- W.P. Carey School of Business Faculty Council, 2016-2018, 2024-2025
- Undergraduate Curriculum Committee, 2022-2023
- Graduate Curriculum Committee, 2019-2020
- School of Accountancy P&T Committee – 2015-2016, 2016-2017, 2019-2020 (Chair)
- Director's Advisory Committee, 2011-2014, 2015, 2018, 2019

- School of Accountancy Recruiting Committee, 2010-2012, 2018-2019
- SOA Director Search Committee – Fall 2015
- Ph.D. Dissertation Committee
 - Nicole Holden, 2023, initial placement at Boise State University
 - Christina Ruiz, 2022, initial placement at Indiana University – Bloomington (Chair)
 - Christian Paparcuri, 2021, initial placement at City University of Hong Kong (Chair)
 - Erin Jordan, 2018, initial placement at Arizona State University (Chair)
 - Brian Wenzel, 2017, initial placement at McGill University (Chair)
 - Laura Wellman, 2014, initial placement at University of Illinois – Chicago
 - Katharine Drake, 2012, initial placement at University of Arizona
- Barrett Honors Undergraduate Thesis Advisor
 - Vivian Chen, 2022
 - Matthew Moy, 2020
 - Kyle Johnson, 2014
 - Matt Masters, 2012
 - Kevin Zimmerman, 2009
- Coordinator of the School of Accountancy Research (SOAR) Program (Objective: Introduce a select group of undergraduates to academic research in accounting), 2010-2012
- Mentor for PwC xTax Team, 2010-2011, PwC Challenge Team 2014-2016, 2020
- Mentor for EY Beam Abroad Team, 2012