

## JENNIFER LYNN BROWN

Associate Professor  
School of Accountancy  
W.P. Carey School of Business  
Arizona State University  
300 E. Lemon St.  
Tempe, AZ 85287  
jenny.brown@asu.edu

### 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., Pablo Casas-Arce, David Kenchington, and Roger White. 2025. Real effects of non-streamlined sales tax administration: Evidence from the Florida hotel industry. *Journal of Accounting Research*, in press ([Link](#))

Brown, Jennifer, K.C. Lin, and Jared A. Moore. 2025. Tax policy uncertainty and stock return volatility. *Accounting and Business Research* ([Link](#))

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***

- Blake, Austin D., Jennifer L. Brown, and Roger White. 2025. Uncertainty and State Income Tax Conformity: Evidence from the Paycheck Protection Program. Revise and resubmit at *Contemporary Accounting Research*.
- Blake, Austin D., Jennifer L. Brown, and Mary Cowx. 2025. Demand-based tax policies and labor market outcomes: Evidence from the restaurant industry.
- Brown, Jenny, Mark Yan, Junjie Yang, Michael Zheng. 2025. Stricter CPA licensing requirement and tax compliance: Evidence from the 150-hour rule.

Brown, Jennifer L., Han Stice, Christian Paparcuri, and Christina Ruiz. 2024. Regulatory action across the supply chain: Evidence from the IRS.

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.

## **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

- 6<sup>th</sup> 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 2024-2025, 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, Chair Nominating Committee, 2025-2026
  - 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