

Benjamin P. Yost

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Carroll School of Management
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ACADEMIC POSITIONS

Boston College, Carroll School of Management
Assistant Professor of Accounting

Chestnut Hill, MA
July 2017 - Present

EDUCATION

Massachusetts Institute of Technology, Sloan School of Management

Cambridge, MA

Ph.D., Accounting

June 2017

Dissertation committee: John Core (co-chair), Michelle Hanlon (co-chair), Eric So, Rodrigo Verdi

University of Virginia, McIntire School of Commerce

Charlottesville, VA

M.S. in Accounting, Tax Concentration

May 2007

University of Virginia, College of Arts and Sciences

Charlottesville, VA

B.A., Economics

May 2005

RESEARCH

Research Interests

1. The (often unintended) consequences of taxes and tax enforcement on individual and corporate decisions.
2. The role of economic spillovers and peer effects on corporate outcomes.

Publications

“CEO tax effects on acquisition structure and value” *The Accounting Review*, Vol. 96, No. 2 (2021): 333-363.

- with Michelle Hanlon and Rodrigo Verdi

“Do firms strategically internalize disclosure spillovers? Evidence from cash-financed M&As” *Journal of Accounting Research*, Vol. 58, No. 5 (2020): 1249-1297.

- with Jinhwan Kim and Rodrigo Verdi

“Locked-in: The effect of CEOs’ capital gains taxes on corporate risk-taking” *The Accounting Review*, Vol. 93, No. 5 (2018): 325-358.

- Solo-authored
- Recipient of the 2018 Competitive Manuscript Award from the American Accounting Association
- Recipient of the ATA/PwC 2018 Outstanding Tax Dissertation Award

“When does the peer information environment matter?” *Journal of Accounting and Economics*, Vol. 64, No. 2-3 (2017): 183-214.

- with Nemit Shroff and Rodrigo Verdi
- 2016 *Journal of Accounting and Economics* Conference Paper

Working Papers

“The effect of tax enforcement on managers’ self-dealing: Evidence from insider trading”

- with Susan Shu (revising for resubmission to the *Journal of Accounting and Economics*)

“Does increased visibility to the IRS cause public firms to go private? Evidence from FIN 48”

- Solo-authored (revising for resubmission to the *Journal of Accounting and Economics*)

- “The strategic choice of peers in M&A valuations”
 - with Claudia Imperatore, Gabriel Püdrich and Rodrigo Verdi

Works in Process

- “Information spillover and technology adoption”
 - with Natalie Berfeld and Miao Liu
- “Foreign cash, employment, and the Tax Cuts and Jobs Act of 2017”
 - with Michelle Hanlon, Rebecca Lester and Rodrigo Verdi
- “The influence of media coverage on tax enforcement”
 - with Farzana Afrin and Vishal Baloria

TEACHING EXPERIENCE

Boston College, Carroll School of Management	Chestnut Hill, MA
Introduction to Financial Accounting: Average overall rating 4.7 / 5.0	Spring 2018-2021
Massachusetts Institute of Technology, Sloan School of Management	Cambridge, MA
Sloan MBA Taxes & Business Strategy	
Teaching Assistant for Professor Michelle Hanlon: Rating 6.7 / 7.0	Spring 2015
Teaching Assistant for Visiting Professor Petro Lisowsky: Rating 6.5 / 7.0	Spring 2016
Masters of Finance Financial Accounting	
Teaching Assistant for Professor Andrew Sutherland: Rating 6.4 / 7.0	Summer 2016

INVITED PRESENTATIONS

Stanford University (planned)	2021
University of Nebraska (planned)	2021
MIT Asia Conference in Accounting (Presenter)	2021
Indiana University Spring Tax Camp (Presenter)	2021
Chinese University of Hong Kong Accounting Research Conference (Presenter)	2021
University of Texas at Austin	2021
Cornell University	2021
American Taxation Association Midyear Meeting (Discussant)	2021
National Tax Association Annual Meeting (Discussant)	2019
Boston Empirical Accounting Research Symposium (Presenter)	2019
American Taxation Association Midyear Meeting (Discussant)	2019
American Accounting Association Annual Meeting (Presenter)	2018
MIT Asia Conference in Accounting (Presenter)	2018
Chinese Accounting Professors' Association of North America Conference (Discussant)	2018
University of Southern California	2017
University of Rochester	2017
University of Illinois at Urbana-Champaign	2017
Boston College	2017
American Accounting Association Annual Meeting (Presenter and Discussant)	2017
Journal of Accounting and Economics Conference (Invited Paper)	2016
American Accounting Association Annual Meeting (Presenter)	2016
Financial Accounting and Reporting Section Midyear Meeting (Presenter)	2016
University of Illinois Tax Doctoral Consortium (Discussant)	2015
American Accounting Association Annual Meeting (Presenter)	2015

CONFERENCE PARTICIPATION

University of Toronto, Rotman Accounting Research Conference (virtual - planned)	2021
Stanford Accounting Summer Camp (virtual - planned)	2021

MIT Asia Conference in Accounting (virtual)	2021
The Ohio State University Tax Research Symposium (virtual)	2021
Indiana University Spring Tax Camp (virtual)	2021
Chinese University of Hong Kong Accounting Research Conference (virtual)	2021
Journal of Accounting Research Conference (virtual)	2021
UNC Tax Symposium (virtual)	2021
American Taxation Association Midyear Meeting (virtual)	2021
Journal of Accounting and Economics Conference (Wharton, virtual)	2020
UNC Tax Symposium (virtual)	2020
Journal of Accounting and Economics Conference (MIT)	2019
University of Illinois Symposium on Tax Research	2019
UNC Tax Symposium	2019
American Taxation Association Midyear Meeting (Washington, DC)	2019
Wash U. of St. Louis Research Conference in honor of Professor Nick Dopuch	2018
Notre Dame Accounting Research Conference	2018
University of Texas / University of Waterloo International Tax Symposium (Austin, TX)	2018
University of Toronto, Rotman Accounting Research Conference	2018
Dartmouth Accounting Research Conference	2018
American Accounting Association Annual Meeting (Washington, DC)	2018
MIT Asia Conference in Accounting (Hong Kong)	2018
Chinese Accounting Professors' Association of North America Conference (Nanjing, China)	2018
UNC Tax Symposium	2018
AAA New Faculty Consortium (Leesburg, VA)	2018
American Accounting Association Annual Meeting (San Diego, CA)	2017
Journal of Accounting and Economics Conference (MIT)	2016
American Accounting Association Annual Meeting (New York, NY)	2016
Wharton Spring Accounting Conference	2016
American Taxation Association Midyear Meeting (Orlando, FL)	2016
Financial Accounting and Reporting Section Midyear Meeting (Newport Beach, CA)	2016
Wash U. of St. Louis Research Conference in honor of Professor Nick Dopuch	2015
Journal of Accounting and Economics Conference (Rochester)	2015
University of Illinois Symposium on Tax Research	2015
American Accounting Association Annual Meeting (Chicago, IL)	2015
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (Dallas, TX)	2015
American Taxation Association Midyear Meeting (Washington, DC)	2015
University of Texas / University of Waterloo International Tax Symposium (Austin, TX)	2014
UNC Tax Doctoral Seminar	2014
Journal of Accounting and Economics Conference (MIT)	2013

HONORS, AWARDS, AND PROFESSIONAL RECOGNITION

PwC INQUIRES Grant (with Miao Liu and Natalie Berfeld)	2021
Kelley Research Grant, Boston College (with Vishal Baloria)	2019
Teaching Star Award, Carroll School of Management, Boston College	2018, 2019, 2021
Competitive Manuscript Award from the American Accounting Association	2018
ATA/PwC Outstanding Tax Dissertation Award	2018

PROFESSIONAL SERVICE

Ad hoc Reviewer:

Journal of Accounting and Economics
Journal of Accounting Research
The Accounting Review
Journal of Banking and Finance
Contemporary Accounting Research
Journal of Financial Reporting
Management Science

University Service:

ACCT 1021 Core Course Coordinator	2020-present
CSOM Assurance of Learning (AOL) Committee Member	2020-present
CSOM AOL Critical Thinking Subcommittee Member	2021-present
Accounting Department Research Seminar Series Coordinator	2019-2021
Accounting Department Faculty Recruiting Committee Member	2018-2020
Faculty Advisor to Zhelin (Colin) Dong for CSOM Curricular Practical Training (CPT)	Summer 2020

Other Service:

American Taxation Association Midyear Program Committee	2019
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PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

Ernst & Young, LLP	McLean, VA
Senior, Tax Services	2010 – 2012
Staff, Tax Services	2008 – 2010

Veris Consulting, LLC	Reston, VA
Staff, Accounting and Tax Services	2007 – 2008

Certified Public Accountant, Virginia (inactive)	2008-2012
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PRESS MENTIONS AND NOTABLE CITATIONS

The FinReg Blog: Duke University School of Law (August 12, 2021): [The Strategic Choice of Peers in M&A Valuations](#)

Stanford Business Insights (March 23, 2021): [Info Games: How Corporations Wield Disclosures as a Merger Tool](#)

Boston College Carroll School News (February 26, 2019): [In Whose Interests?](#)

Harvard Law School Forum on Corporate Governance and Financial Regulation (September 5, 2018): [Insider Tax Effects on Acquisition Structure and Value](#)

TaxProf Blog (July 26, 2018): [Insider Tax Effects on Acquisition Structure and Value](#)

The Columbia Law School Blue Sky Blog (May 18, 2018): [The Feedback Effect of Disclosure Externalities](#)

The Columbia Law School Blue Sky Blog (April 28, 2016): [Intertemporal Variation in the Externalities of Peer-Firm Disclosures](#)