

Brian C. Spilker, Ph.D., C.P.A.

Robert Call/Deloitte Professor
School of Accountancy
Marriott School of Business
Brigham Young University
Provo, UT 84602

EDUCATION

Ph.D. (Accounting), University of Texas at Austin, 1993
M.Acc. (Emphasis in Taxation), Brigham Young University, 1987
B.S. (Accounting), Summa Cum Laude, Brigham Young University, 1987

ACADEMIC EMPHASIS

Research

Judgment and decision making in tax environments, with a particular emphasis on confirmation bias in tax information search and evaluation.

Teaching

Taxation

EMPLOYMENT HISTORY

Brigham Young University
Professor 2004 - present
Associate Professor, 1999 - 2004
Assistant Professor, 1993 – 1999
University of Texas Austin 1989-1993
Research Assistant
Assistant Instructor
Arthur Young & Company
Tax Consultant, Orange County (CA) Office, 1987 - 1989
Price Waterhouse
Audit Intern, Salt Lake City Office, 1986

RESEARCH

Awards and Honors

Robert Call/Deloitte Professorship, 2013 - present
Georgia White Professorship, 2005 - 2013
Marriott School Faculty Research Award, 2000
BYU SOAIS Outstanding Use of Technology in the Classroom Award, 1998
BYU SOAIS Outstanding Scholarship Award, 1997
Ernst & Young Foundation Grant, Tax Research Grant Program, “Factors Affecting Tax Professionals’ Information Search Strategies in Tax Research Tasks,” with B. Cloyd, University of Texas at Austin, 1997

Glen Ardis Faculty Fellowship, 1997 – 2005.

Price Waterhouse Fellowship in Tax, 1996

Ernst & Young Foundation Grant, Tax Research Grant Program, “Tax Compliance versus Tax Planning Situations: The Effect of Tax Law Generality on Tax Professional Judgment,” with R. Worsham, 1995

Publications

Academic Journals

- “The Interactive Effect of Time Pressure and Client Preference on Tax Professionals' Information Search Emphasis, Judgments, and Recommendations” *The Journal of the American Taxation Association*, Vol. 43, No. 2 (2021): 87-105, (with R. Ewing).
- “Implicit Attitudes and U.S. Tax Professionals' Reliance on Offshore Tax Preparer's Recommendations” *Accounting Horizons*, Vol. 35, No. 1 (2021): 185-203, (with B. Stewart and D. Wood).
- “The Effects of Economic and Social Bonds with Clients on Tax Professionals' Recommendations” *Journal of the American Taxation Association*, Vol. 42, No. 2 (2020): 145-158, (with B. Vermeer and T. Curatola).
- “An Examination of the Interactive Effect of Feedback Source and Sign in the Offshoring Environment: A Social Identity Perspective” *Behavioral Research in Accounting*, Vol. 30, No. 2 (2018): 1 - 21 (with L. Andiola, D. Downey, and T. Noga).
- “A Case Integrating Financial and Tax Accounting Using the Balance Sheet Approach to Account for Income Taxes,” *Issues in Accounting Education*, Vol. 32, No. 4 (2017): 41 – 49, (with M. Larson and T. Lewis).
- “A Comparison of U.S. and Offshore-Indian Tax Professionals' Client Advocacy Attitudes and Client Recommendations” *The Journal of the American Taxation Association*, Vol. 38, No. 2 (2016): 51-66 (with B. Stewart, D. Wood, and J. Wilde).
- “The Effects of Supervisory Advice on Tax Professionals' Information Search Behavior,” *Advances in Taxation*, Vol. 20 (2012): 135-158 (with B. Cloyd and D. Wood).
- “The Effects of Client Preference on Accounting Professionals' Information Search and Subsequent Judgments Persist with High Practice Risk?” *The Accounting Review*, Vol. 83, No. 1 (2008): 133 – 156 (with K. Kadous and A. Magro).
- “The Influence of Biased Tax Research Memoranda on Supervisors' Initial Judgments in the Review Process,” *The Journal of the American Taxation Association*, Spring 2004: 1 - 19. (with B. Cloyd and J. Barrick).
- “The relations between knowledge, search strategy and performance in aided and unaided information search,” *Organizational Behavior and Human Decision Processes*, January 2003: 1 – 18 (with J. Barrick).
- “Tax Research Strategies of Accounting and Law Students,” *The Journal of the American Taxation Association*, Fall 2000: 60 – 71 (with C. B. Cloyd).

- “The Influence of Client Preferences on Tax Professionals’ Search for Judicial Precedents, Subsequent Judgments, and Recommendations.” *The Accounting Review*, July, 1999: 299 - 322 (with C. B. Cloyd).
- “A Comparison of Professionals’ Interpretation of Ambiguity in Tax Compliance and Planning Decision Contexts,” *The Journal of the American Taxation Association*, Fall 1999: 75 - 89 (with R. Worsham and D. Prawitt).
- “Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance.” *Organizational Behavior and Human Decision Processes*, November, 1997: 232 - 255 (with S. Glover and D. Prawitt).
- “Adaptive Responses to Time Pressure: The Effects of Experience on Tax Information Search Behavior.” *Behavioral Research in Accounting*, Vo. 9: 172 - 198 (with D. Prawitt).
- “The Effects of Time Pressure and Knowledge on Key Word Selection Behavior in Tax Research.” *The Accounting Review*, Vol. 70, No. 1: 49-70.
- “Organizing Tax Instruction: Evidence Regarding the Way Students Organize Tax Knowledge.” *Journal of Accounting Education*, Winter 1995: 45-58 (with S. Limberg and M. Schadewald).
- “Discussion of Prior Knowledge, Information Search Behaviors, and Performance in Tax Research Tasks.” *The Journal of the American Taxation Association*, Supplement 1995: 108-113.
- “Commentary on the Influence of Tax Law Requirements and Organization of Client Facts on Professional Judgment.” *Behavioral Research in Accounting*, Supplement 1994: 121-27.
- Professional Journals**
- “The Taxation of Collectibles” *The Tax Adviser* (with T. Lewis and K. Call), November, 2019: 766-773.
- “The Model Tax Curriculum: 2014 Revisions Provide a Valuable Tool for Accounting Programs.” *The Tax Adviser* (with T. Purcell, A. Nellen, S. Nichols, S. Rhoades-Catanach, J. Rubin, and R. Sawyers), August, 2014: 588 – 592.
- “Interaction of New Section 362(e)(2) With Loss Disallowance Rules.” *Journal of Corporate Taxation* (with Boyd C. Randall and John M. Werlhof), September/October 2005: 24 – 32.
- “Taxation Software Put to the Test.” *Journal of Accountancy* (with M. Romney, R. Worsham, and S. Zarowin), September, 1998: 22 - 41.
- “Tax Software Buyers’ Guide.” *Journal of Accountancy* (with S. Zarowin, R. Worsham, and M. Romney), September, 1997: 49 - 77.

Textbooks

Editor and Author

- “McGraw-Hill’s Taxation of Individuals and Business Entities” 2024 Edition, McGraw-Hill Irwin, New York, NY, 2023.
- “McGraw-Hill’s Essentials of Federal Taxation” 2024 Edition, McGraw-Hill Irwin, New York, NY 2023
- “McGraw-Hill’s Taxation of Individuals and Business Entities” Fourteenth Edition, McGraw-Hill Irwin, New York, NY, 2022.
- “McGraw-Hill’s Essentials of Federal Taxation” Fourteenth Edition, McGraw-Hill Irwin, New York, NY 2022.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2022 Edition” Thirteenth Edition, McGraw-Hill Irwin, New York, NY, 2021.
- “McGraw-Hill’s Essentials of Federal Taxation: 2022 Edition” Thirteenth Edition, McGraw-Hill Irwin, New York, NY 2021.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2021 Edition” Twelfth Edition, McGraw-Hill Irwin, New York, NY, 2020.
- “McGraw-Hill’s Essentials of Federal Taxation: 2021 Edition” Twelfth Edition, McGraw-Hill Irwin, New York, NY 2020.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2020 Edition” Eleventh Edition, McGraw-Hill Irwin, New York, NY, 2019.
- “McGraw-Hill’s Essentials of Federal Taxation: 2020 Edition” Eleventh Edition, McGraw-Hill Irwin, New York, NY 2019.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2019 Edition” Tenth Edition, McGraw-Hill Irwin, New York, NY, 2018.
- “McGraw-Hill’s Essentials of Federal Taxation: 2019 Edition” Tenth Edition, McGraw-Hill Irwin, New York, NY 2018.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2018 Edition” Ninth Edition, McGraw-Hill Irwin, New York, NY, 2017.
- “McGraw-Hill’s Essentials of Federal Taxation: 2018 Edition” Sixth Edition, McGraw-Hill Irwin, New York, NY 2017.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2017 Edition” Eighth Edition, McGraw-Hill Irwin, New York, NY, 2016.
- “McGraw-Hill’s Essentials of Federal Taxation: 2017 Edition” Fifth Edition, McGraw-Hill Irwin, New York, NY 2016.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2016 Edition” Seventh Edition, McGraw-Hill Irwin, New York, NY, 2015
- “McGraw-Hill’s Essentials of Federal Taxation: 2016 Edition” Fourth Edition, McGraw-Hill Irwin, New York, NY 2015.

- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2015 Edition” Sixth Edition, McGraw-Hill Irwin, New York, NY, 2014.
- “McGraw-Hill’s Essentials of Federal Taxation: 2015 Edition” Third Edition, McGraw-Hill Irwin, New York, NY 2014.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2014 Edition” Fifth Edition, McGraw-Hill Irwin, New York, NY, 2013.
- “McGraw-Hill’s Essentials of Federal Taxation: 2014 Edition” Second Edition, McGraw-Hill Irwin, New York, NY 2013.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2013 Edition” Fourth Edition, McGraw-Hill Irwin, New York, NY, 2012.
- “McGraw-Hill’s Essentials of Federal Taxation: 2013 Edition” First Edition, McGraw-Hill Irwin, New York, NY 2012.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2012 Edition” Third Edition, McGraw-Hill Irwin, New York, NY, 2011.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2011 Edition” Second Edition, McGraw-Hill Irwin, New York, NY, 2010.
- “McGraw-Hill’s Taxation of Individuals and Business Entities: 2010 Edition” First Edition, McGraw-Hill Irwin, New York, NY, 2009.

Working papers

- “Psychological Reactance Theory and Tax Evasion Intentions,” November 2023 (with D. Falsetta).
- “Examining the judgments of professional tax accountants: The non-normative influence of affective reaction to the taxpayer’s motivation for engaging in a taxable transaction,” December 2023 (with M. Marshall, D. Prawitt, and B. Stewart).
- “The Joint Effects of Professional and Client Identity on Tax Professionals’ Attitudes, Judgments, and Recommendations,” December 2023 (with A. Magro and B. Vermeer).

Refereed Conference Acceptances and Presentations

- “Psychological Reactance Theory and Tax Evasion Intentions” Palmetto Symposium on Experimental Accounting Research, University of South Carolina, May 2023 (presented by Diana Falsetta).
- “An Examination of the Interactive Effect of Feedback Sign and Source in the Offshoring Environment: A Social Identity Perspective” American Accounting Association annual meeting, Chicago, Illinois, August 2015.
- “Client Advocacy in the Global Economy: A comparison of U.S. and Indian Tax Professionals,” Behavioral Tax Symposium, Fairfax, Virginia, June 2012
- “Do Effects of Client Preference on Accounting Professionals’ Information Search and Subsequent Judgments Persist with High Practice Risk?” American Accounting Association annual meeting, Chicago, Illinois, August 2007.

- “Does Practice Risk Reduce the Effect of Client Preference on Tax Professionals’ Information Search and Recommendations?, ” American Accounting Association Accounting, Behavior and Organizations Section annual meeting in Atlanta, Georgia, October 2005.
- “The Influence of Biased Tax Research Memoranda on Supervisors’ Initial Judgments in the Review Process,” American Accounting Association annual meeting, Honolulu, Hawaii, August 2003.
- “The Effect of Knowledge and Decision Aids on Information Search Strategy and Performance,” American Accounting Association annual meeting, Atlanta, Georgia, August, 2001.
- “The Effect of Supervisory Direction on Confirmation Bias in Tax Research Tasks” IV International Conference on Artificial Intelligence and Emerging Technologies in Accounting, Finance, and Tax. University of Huelva, Spain. December, 1998.
- “Using Computer Simulations of Tax Research Tasks to Increase Students’ Awareness of Information Search Bias,” American Accounting Association annual meeting, New Orleans, Louisiana. August, 1998
- “The Effect of Supervisory Direction on Confirmation Bias in Tax Research Tasks” Seventh Behavioral Decision Research in Management conference. University of Miami, Miami, Florida. June, 1998.
- “The Influence of Client Preferences on Tax Professionals’ Search for Judicial Precedents, Subsequent Judgments, and Recommendations” American Accounting Association Annual Meeting, Dallas, Texas, August, 1997.
- “The Effects of Rule Specificity on Tax Professionals’ Reporting Recommendations in Compliance and Planning Situations” American Accounting Association Annual Meeting, Chicago, Illinois, August, 1996.
- “Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance” American Accounting Association Auditing Section Mid-Year Meeting, San Antonio, Texas, January, 1996.

Invited Papers and Presentations

- “Do delayed tax refunds affect tax evasion intentions?” Brigham Young University, February, 2023.
- “The Interactive Effect of Time Pressure and Client Preference on Tax Professionals’ Information Search Emphasis, Judgments, and Recommendations” Brigham Young University, September, 2019.
- “A Case Integrating Financial and Tax Accounting Using the Balance Sheet Approach for Income Taxes” American Taxation Association Mid-Year Meeting, New Orleans, Louisiana, February, 2018.
- “AICPA Model Tax Curriculum 2014 Revisions and Recommendations for Implementation,” panelist, American Accounting Association Annual Meeting, Atlanta, Georgia, August 2014.

- “Innovative Teaching in Tax,” American Taxation Association Mid-Year Meeting, Denver, Colorado, February 2010.
- “Tax Decision Making,” American Taxation Association Mid-Year Meeting, Denver, Colorado, February 2010.
- “Topic Overload in the Introductory Tax Course,” Session Moderator and Discussant, American Taxation Association Mid-Year Meeting, Memphis, Tennessee, February 2008.
- “ABO 25-year perspective: Behavioral tax research,” American Accounting Association Annual Meeting, Washington, D.C., August 2006.
- “Overview of the Working Families Tax Relief Act of 2004 and the American Jobs Creation Act of 2004,” Utah Association of Certified Public Accountants, Salt Lake City Utah, November 2004.
- “Discussion of Tax Decision Making Under the New Burden of Proof Rules,” American Taxation Association Mid-Year Meeting, Denver, Colorado, February 2004
- “How to Sustain a Publishable Line of Research Throughout Your Career,” American Taxation Association Mid-Year Meeting, Denver, Colorado, February 2004.
- “The Joint Effect of Knowledge and Ability on Information Search Strategies,” The University of Utah Accounting Colloquium, May 1999.
- “Software Trends in Public Accounting,” Brigham Young University Accounting Conference, October 1997, Provo, Utah.
- “Discussion of “Evaluative Fairness Judgments and Compliance Behavior: A Test of Equity Theory with Simulated Tax Evasion” and Taxpayer Reaction to Perceived Inequity: An Investigation of Indirect Effects and the Equity-Control Model” at the 1997 Accounting, Behavior and Organizations research conference. Pittsburgh, Pennsylvania, May, 1997.
- Discussion of “Knowledge, Information Search Behaviors, and Performance in Tax Research Tasks” at the 1995 *JATA* conference sponsored by the American Taxation Association. San Antonio, Texas, March, 1995.
- Discussion of “The Influence of Tax Law Requirements and Organization of Client Facts on Professional Judgment” and “A Comparison of Tax Professionals’ Individual and Group Decisions when Resolving Ambiguous Tax Questions” at the Accounting Behavior and Organizations research conference. San Antonio, Texas, March, 1994.
- “The Effects of Knowledge and Time Pressure on Key Word Selection Behavior in Tax Research”
- University of Iowa, February, 1993.
 - University of Texas at Austin, December, 1992
- “Adaptive Responses to Time Pressure: The Effects of Experience on Tax Information Behavior”
- University of Arizona, June, 1994.
 - Arizona State University, June, 1994.

“The Effects of Rule Specificity on Tax Professionals’ Reporting Recommendations in Compliance and Planning Situations”

- University of Texas at Austin, January, 1996.
- University of Utah, October, 1995.

“Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance”

- University of Texas at Austin, July, 1995.

Media

Interviewed and quoted in KBYU’s Eleven News at Noon broadcast regarding the increase in Social Security taxes in 2013. February 2013.

TEACHING

Brigham Young University

Corporate Taxation 1 (graduate)

Corporate Taxation 2 (graduate)

Accounting Junior Core: Taxation

Advanced Individual Taxation (graduate)

Accounting Junior Core: Leadership

Advanced Taxation (graduate)

Tax Applications on the Micro-computer (graduate)

Marriott School of Management Readings Courses

Arthur Young & Company

Tax Research Practice and Procedures continuing education course, summer, 1989

Awards

American Accounting Association – Teaching Learning and Curriculum Section 2018 Outstanding Instructional Contribution in Accounting, Honorable Mention.

American Taxation Association/Arthur Andersen & Co. 1997 – 98 Teaching Innovations Award for “Using Computer Simulations of Tax Research Tasks to Increase Students’ Awareness of Information Search Bias,” with B. Cloyd University of Texas at Austin.

Course development and related activities

Revised and reorganized curriculum for Corporate Taxation 1, Acc 561, and Corporate Taxation 2, Acc 562, Brigham Young University, 2017-2018.

Created completely new curriculum for Advanced Individual Taxation, Acc 565R, Brigham Young University, 2013-2014.

Revised curriculum for taxation in the undergraduate accounting core at Brigham Young University 2009

Revised curriculum for taxation in the undergraduate accounting core at Brigham Young University 1996 – 1998.

Continuing professional education course titled “Learning Microsoft Excel 5.0 in Applied Tax Contexts” and “Learning Microsoft Excel 4.0 in Applied Tax Contexts”

PROFESSIONAL ACTIVITIES

Editorial Board Member

The Journal of the American Taxation Association, 1997-2001; 2010 – 2013; 2017- 2020.
Behavioral Research in Accounting, 2007 – 2009

Invited Editor

The Journal of the American Taxation Association, 2023
The Journal of the American Taxation Association, 2022
The Journal of the American Taxation Association, 2022.
The Journal of the American Taxation Association, 2021.
The Journal of the American Taxation Association, 2020.

Ad hoc Reviewer

The Accounting Review, 1995 – present.
The Journal of the American Taxation Association, 1994 – 1997, 2001 - 2009. 2013-present.
Accounting Horizons, 2011, 2016 – 2019.
Behavioral Research in Accounting, 1994 – 2007, 2017-2018.
Contemporary Accounting Research, 2000 – 2008, 2011- 2015.
Journal of Accounting Literature, 1997.
Internal Auditing, 1994.

Reviewer

Manuscripts for 2006 JATA conference
Manuscripts for 2002 American Taxation Association annual meeting
Manuscripts for 2002 AAA ABO section annual meeting
Manuscripts for 2001 American Accounting Association annual meeting
Manuscripts for 2000 American Accounting Association annual meeting
Manuscripts for 1999 American Accounting Association annual meeting
Manuscripts for 1997 American Accounting Association annual meeting
Manuscripts for 1996 American Accounting Association annual meeting
Manuscripts for 1996 American Accounting Association Western Region annual meeting
Manuscripts for 1997 Audit mid-year meeting

National Committees and Assignments

2018-2019 American Taxation Association Nominations Committee
2017-2018 ATA/Deloitte Teaching Innovation Award Committee
2016-2017 American Taxation Association/PricewaterhouseCoopers Outstanding Dissertation Selection Committee
2015-2016 American Taxation Association Finance Committee
2014-2015 American Taxation Association/PricewaterhouseCoopers Outstanding Dissertation Selection Committee
2013-2014 Joint AICPA/ATA Model Tax Curriculum Task Force
2012-2014 American Taxation Association Secretary
2011-2012 American Taxation Association Teaching Resources Committee
2010-2011 New Faculty Consortium Committee

2010-2011 American Taxation Association Teaching Resources Committee
 2009-2010 American Taxation Association Teaching Resources Committee
 2007-2008 American Taxation Association Teaching Resources Committee
 2005-2006 American Taxation Association/PricewaterhouseCoopers Outstanding
 Dissertation Selection Committee
 2004-2005 Outstanding Contribution to the Accounting Literature Selection Committee
 2003-2004 American Taxation Association Publications Committee
 2002-2003 American Taxation Association Publications Committee
 2001-2002 American Taxation Association Research Resource and Methodology
 Committee.
 2000-2001 American Taxation Association Annual Meeting Program Committee
 1999-2000 American Taxation Association Annual Meeting Program Committee
 1999-2000 Accounting, Behavior, and Organizations Outstanding Dissertation Award
 Selection Committee.
 1998-99 Accounting, Behavior, and Organizations Outstanding Dissertation Award
 Selection Committee.
 1998-99 American Taxation Association Multistate Taxation Committee.
 1997-98 American Taxation Association Multistate Taxation Committee.
 1996-97 American Taxation Association Annual Meeting Program Committee.
 1995-96 American Taxation Association Manuscript Award Selection Committee.
 1994-95 American Taxation Association /Price Waterhouse Doctoral Dissertation Award
 Selection Committee.

Invited Service

Group leader at the American Accounting Association's 2011 New Faculty Consortium
 in Leesburg, VA.
 Group leader at the American Accounting Association's 2002 New Faculty Consortium
 in St. Charles, IL.
 Group leader at the American Accounting Association's 2001 New Faculty Consortium
 in St Charles, IL.

Certifications and professional memberships

Certified Public Accountant, California
 American Accounting Association
 American Taxation Association

Brigham Young University

SOA Teaching evaluations coordinator 2022 - present
 SOA Tax group leader 2006 – 2012; 2019 - present
 SOA curriculum committee 2019 – present
 SOA operating committee 2019 – present
 SOA rank and status committee member 2013 – present
 SOA recruiting committee 2014 – 2016; 2019 – 2023
 SOA expectations document committee 2019 – 2020
 SOA Beta Alpha Psi faculty advisor 2000 - 2006; 2014 – 2019
 SOA recruiting committee chair 2012 – 2014; 2016 – 2018
 SOA Junior core tax group leader 2008 – 2016
 SOA Spirit of the SOA committee 2013 – 2016

SOA curriculum committee 2011 – 2012
University Athletic Advisory Council 2002 – 2005
SOA Curriculum committee member 1999 – 2000
Arthur Andersen Tax Challenge undergraduate team advisor 1997 and 1998
SOAIS recruiting committee 1998
SOAIS student improvement committee 1996 – 1999
SOAIS student concerns committee 1995 – 1996
SOAIS accounting undergraduate core curriculum development committee 1996