

Benjamin P. Yost

Current address:

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Carroll School of Management
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ACADEMIC POSITIONS

Boston College, Carroll School of Management	Chestnut Hill, MA
Associate Professor (with tenure)	2024 - Present
Clark Family Faculty Fellow	2024 - Present
Assistant Professor	2017 - 2024

EDUCATION

Massachusetts Institute of Technology, Sloan School of Management	Cambridge, MA
Ph.D., Accounting	June 2017
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

Publications & Accepted Manuscripts

- [8] “Internalizing Peer Firm Product Market Concerns: Supply Chain Relations and M&A Activity” forthcoming at the *Journal of Accounting Research*.
 - with Farzana Afrin, Jinhwan Kim, and Sugata Roychowdhury
- [7] “Litigation Risk and Strategic M&A Valuations” *Journal of Accounting and Economics*, Vol. 78, No. 1 (2024): 101671.
 - with Claudia Imperatore, Gabriel Pündrich, and Rodrigo Verdi
- [6] “Do Tax-Based Proprietary Costs Discourage Public Listing?” *Journal of Accounting and Economics*, Vol. 75, No. 2-3 (2023): 101553.
 - Solo-authored
- [5] “Does Tax Enforcement Deter Managers’ Self-Dealing?” *Journal of Accounting and Economics*, Vol. 74, No. 1 (2022): 101512.
 - with Susan Shu
- [4] “CEO Tax Effects on Acquisition Structure and Value” *The Accounting Review*, Vol. 96, No. 2 (2021): 333-363.
 - with Michelle Hanlon and Rodrigo Verdi
- [3] “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

[2] “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
- Received 2018 Competitive Manuscript Award from the American Accounting Association
- Received 2018 ATA/PwC Outstanding Tax Dissertation Award

[1] “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

[9] “Corner-Cutters: Personally Tax Aggressive Executives and Corporate Regulatory Violations”

- with Enshuai Yu
- Revising for 2nd round review at the *Journal of Accounting and Economics*

[10] “Firm Visibility and Acquisition Likelihood: Evidence from Seeking Alpha Coverage”

- with Pu Gu and Yuan Zou
- Revising for 2nd round review at the *Journal of Accounting and Economics*

[11] “Capital Gains Taxes and Acquisition-Motivated IPOs: The Value of Stock as Acquisition Currency”

- with Enshuai Yu

[12] “CEO Taxes and Share Pledging”

- with Jon Underwood

[13] “The ETF Tax Advantage and Firm Payout Policy”

- with Ki-Soon Choi, Xintong Li, and Yuan Zou

[14] “Peer Firms’ Strategic Disclosure During Merger Antitrust Review”

- with Farzana Afrin, Natalie Berfeld, Mark Piorkowski, and Lauren Vollon

Works in Process

“Is Tax Information Useful for the SEC?”

- with Susan Shu, Enshuai Yu, and Xin Zheng

“The Tax Authority as Social Media Influencer?”

- with Susan Shu, Kunpeng Sun, Xing Xiao, and Fan Yang

“Unintended Consequences of Insider Trading Restrictions”

- with Danling Song, Susan Shu, and Enshuai Yu

TEACHING EXPERIENCE

Boston College, Carroll School of Management

Introduction to Financial Accounting, *avg. 5-year rating: 4.7 (out of 5.0)*

Ph.D. Seminar: Empirical Topics in Accounting, *avg. rating: 5.0 (out of 5.0)*

Chestnut Hill, MA

Spring 2018-2024

Spring 2023-2024

Massachusetts Institute of Technology, Sloan School of Management

Masters of Finance Financial Accounting

Teaching Assistant for Andrew Sutherland

Cambridge, MA

Summer 2016

Sloan MBA Taxes & Business Strategy
 Teaching Assistant for Petro Lisowsky
 Teaching Assistant for Michelle Hanlon

Spring 2016
 Spring 2015

INVITED WORKSHOP AND CONFERENCE PRESENTATIONS

- 2025 Harvard Extension School (scheduled)
 Ohio State University (scheduled)
 American Taxation Association Doctoral Consortium (presenter, scheduled)

- 2024 Baruch College (scheduled)
 Conference for Financial Economics and Accounting – University at Buffalo (discussant)
 University of North Carolina at Chapel Hill (scheduled)
 Northwestern Kellogg Accounting Conference (presenter)
 Utah Public Finance Invitational (presenter)
 Virginia Tech Accounting Research Conference (presenter)
 University of Chicago

- 2023 University of Connecticut
 Shenzhen Audencia Financial Technology Institute
 Southern California Tax Reading Group Discussion (presenter)
 National Tax Association Annual Conference on Taxation (presenter)
 Journal of the American Taxation Association Conference (discussant)

- 2022 NYU Stern School of Business
 Boston College Bartunek Faculty Research Forum (presenter)
 Dartmouth College Tuck School of Business
 University of Mannheim Business School
 London Business School
 MIT Alumni Conference (presenter)
 WHU – Otto Beisheim School of Management
 Villanova University/Lehigh University joint workshop

- 2021 Stanford University
 University of Nebraska
 MIT Asia Conference in Accounting (presenter)
 Indiana University Spring Tax Camp (presenter)
 Chinese University of Hong Kong Accounting Research Conference (presenter)
 University of Texas at Austin
 Cornell University
 American Taxation Association Midyear Meeting (discussant)

- 2019 National Tax Association Annual Meeting (discussant)
 Boston Empirical Accounting Research Symposium (presenter)
 American Taxation Association Midyear Meeting (discussant)

- 2018 American Accounting Association Annual Meeting (presenter)
 MIT Asia Conference in Accounting (presenter)
 Chinese Accounting Professors’ Association of North America Conference (discussant)

- 2017 University of Southern California
 University of Rochester
 University of Illinois at Urbana-Champaign
 Boston College

- American Accounting Association Annual Meeting (presenter and discussant)
- 2016 American Accounting Association Annual Meeting (presenter)
Financial Accounting and Reporting Section Midyear Meeting (presenter)
- 2015 University of Illinois Tax Doctoral Consortium (discussant)
American Accounting Association Annual Meeting (presenter)

INVITED CONFERENCE PARTICIPATION

- 2025 American Taxation Association Midyear Meeting (scheduled)
- 2024 Journal of Accounting Research Registered Reports Conference (Chicago, virtual)
Conference for Financial Economics and Accounting – University at Buffalo
University of Texas / University of Waterloo Taxation Research Symposium
Stanford Accounting Summer Camp
Northwestern Kellogg Accounting Conference
Bocconi Accounting Symposium
LBS Accounting Symposium
LBS Tax Bootcamp
Utah Public Finance Invitational
Virginia Tech Accounting Research Conference
UNC Tax Symposium
- 2023 Review of Accounting Studies Conference (Cambridge, virtual)
Journal of Accounting and Economics Conference (MIT)
University of Illinois Symposium on Tax Research
University of Toronto, Rotman Accounting Research Conference
LBS Accounting Symposium (invited paper)
LBS-Stanford Global Tax Conference
Harvard Business School IMO Conference (invited paper)
MIT Alumni Conference
UNC Tax Symposium
American Taxation Association Midyear Meeting (Washington, DC)
- 2022 Journal of Accounting and Economics Conference (UNC)
Contemporary Accounting Research Conference (Halifax, virtual)
MIT Alumni Conference
UNC Tax Symposium
- 2021 Review of Accounting Studies Conference (USC, virtual)
Journal of Accounting Research Registered Reports Conference (Chicago, virtual)
Journal of Accounting and Economics Conference (Rochester, virtual)
University of Illinois Symposium on Tax Research (virtual)
University of Toronto, Rotman Accounting Research Conference (virtual)
Stanford Accounting Summer Camp (virtual)
MIT Asia Conference in Accounting (virtual)
The Ohio State University Tax Research Symposium (virtual)
Indiana University Spring Tax Camp (virtual)
Chinese University of Hong Kong Accounting Research Conference (virtual)
Journal of Accounting Research Conference (Chicago, virtual)
UNC Tax Symposium (virtual)
American Taxation Association Midyear Meeting (virtual)

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

HONORS, AWARDS, AND PROFESSIONAL RECOGNITION

Clark Family Faculty Fellowship	2024-present
JATA Conference Edmund Outslay Best Discussant Award	2023
PwC INQUIRES Grant (with Miao Liu and Natalie Berfeld)	2021
Kelley Research Grant (with Vishal Baloria)	2019
ATA/PwC Outstanding Tax Dissertation Award	2018
Competitive Manuscript Award from the American Accounting Association	2018

ACADEMIC SERVICE

Editorial Board Member: <i>Journal of the American Taxation Association</i>	2024-present
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Reviewer Service for Academic Journals:

Contemporary Accounting Research
Journal of Accounting and Economics
Journal of Accounting and Public Policy
Journal of Accounting Research
Journal of Banking and Finance
Journal of Business Finance & Accounting
Journal of Financial Reporting
Journal of the American Taxation Association
Management Science
Review of Accounting Studies
The Accounting Review

Committee Service for Academic Conferences:

ATA Research Resources and Methodologies Committee (2024-25), Vice-Chair
 AAA Annual Meeting Editorial Committee (2024)
 FARS Midyear Meeting Editorial Committee (2023-24)

Doctoral Committee Service:

Dissertation Committee Co-Chair:
 Enshuai Yu (2026 expected graduation)

Dissertation Committee Member:

Jon Underwood (2024; initial placement: University of Iowa - visiting)

Boston College Service:

ACCT 1021 Core Course Coordinator	2020-present
CSOM Assurance of Learning (AoL) Committee	2020-present
Undergraduate Academic Advisor	2023-present
Accounting Department Research Seminar Coordinator	2019-2021
Accounting Department Faculty Recruiting Committee	2018-2020

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

PRESS MENTIONS AND NOTABLE CITATIONS

- Harvard Law School Forum on Corporate Governance (Aug. 1, 2024): [Litigation Risk and Strategic M&A Valuations](#)
- The FinReg Blog: Duke Financial Economics Center (May 31, 2023): [Corner-Cutters: Personally Tax Aggressive Executives and Corporate Regulatory Violations](#)
- Ideas Made to Matter: MIT Sloan School of Management (Aug. 30, 2021): [3 Hidden Forces Driving the M&A Market](#)
- The FinReg Blog: Duke Financial Economics Center (Aug. 12, 2021): [The Strategic Choice of Peers in M&A Valuations](#)

- Stanford Business Insights (Mar. 23, 2021): [Info Games: How Corporations Wield Disclosures as a Merger Tool](#)
- Boston College Carroll School News (Feb. 26, 2019): [In Whose Interests?](#)
- Harvard Law School Forum on Corporate Governance and Financial Regulation (Sep. 5, 2018): [Insider Tax Effects on Acquisition Structure and Value](#)
- TaxProf Blog (Jul. 26, 2018): [Insider Tax Effects on Acquisition Structure and Value](#)
- Columbia Law School Blue Sky Blog (May 18, 2018): [The Feedback Effect of Disclosure Externalities](#)
- Columbia Law School Blue Sky Blog (Apr. 28, 2016): [Intertemporal Variation in the Externalities of Peer-Firm Disclosures](#)