

Brian P. Miller

Arthur M. Weimer Faculty Fellow
Indiana University, Kelley School of Business
1309 E. 10th Street Bloomington, IN 47405
Email: bpm@indiana.edu

EDUCATION AND PROFESSIONAL CERTIFICATION

Ph.D.	Accounting, Pennsylvania State University	December 2008
M.B.A.	Finance & International Business, University of Cincinnati	June 1998
B.A.	Finance & Accounting, Cedarville University	June 1994

Certified Public Accountant, Ohio

RESEARCH INTERESTS

Corporate Disclosure, Corporate Governance, Fraud, Bond Ratings, and Executive Reputation

RESEARCH

Published and Accepted Papers

- The Importance of Distinguishing Errors from Irregularities in Restatement Research: The Case of Restatements and CEO/CFO Turnover [2008] (with K. Hennes and A. Leone) *The Accounting Review*. 83 (6): 1487-1519.
 - *American Accounting Association* Notable Contribution to the Accounting Literature Award, 2013
 - *Emerald Management Reviews Citations of Excellence Award*, 2012 (awarded to top 50 peer-reviewed management research papers, out of 15,000 papers evaluated)
- Investor Perceptions of Board Performance: Evidence from Uncontested Director Elections [2009] (with P. Fischer, J. Gramlich, and H. White) *Journal of Accounting and Economics*. 48 (2-3):172-189.
- The Effects of Reporting Complexity on Small and Large Investor Trading” [2010] *The Accounting Review*. 85 (6): 2107-2143.
- Determinants and Market Consequences of Auditor Dismissals after Accounting Restatements [2014] (with K. Hennes and A. Leone) *The Accounting Review* 89 (3):1051-1082.
- Initial Evidence on the Market Impact of the XBRL Mandate [2014] (with E. Blankespoor and H. White), *The Review of Accounting Studies* 19 (4):1468-1503.
- Macroeconomic evidence on the impact of mandatory IFRS adoption on equity and debt markets [2015]. (with D. Beneish and T. L. Yohn), *Journal of Accounting and Public Policy* 34 (1): 1-27.
- A Plain English Measure of Financial Reporting Readability [2017] (with S. Bonsall, A. Leone and K. Rennekamp). *The Journal of Accounting and Economics* 63 (2-3).
- Managerial Ability and Credit Risk Assessment [Forthcoming] (with S. Bonsall, and E. Holzman), *Management Science*.
- The Impact of Narrative Disclosure Readability on Bond Ratings and the Cost of Debt Capital [Forthcoming] (with S. Bonsall). *The Review of Accounting Studies*.

RESEARCH (Con't)

Working Papers

- Increased Mandated Disclosure Frequency and Price Formation: Evidence from the 8-K Expansion Regulation. [2016] (with J. McMullin and B. Twedt). Under 1st round submission *Review of Accounting Studies*.
- The Importance of Performance in Labor Market Penalties for Violations: Evidence from the NCAA. [2016] (with C. Crossland and N. Marshall). Revising for 1st round submission to Top-Tier Journal.
- The Role of Managerial Ability and Incentives in Shaping the Clarity of Regulated Disclosures [2016] (with E. Holzman). Revising for 1st round submission to Top-Tier Journal.

OTHER PUBLICATIONS (CASES)

- Pop's, Inc. – Managerial Accounting as a Strategic Decision Tool (with J. Austin and K. Schappell), AICPA Professor Practitioner Case Development Program (2004).
- Reprinted: Cost Management - Cases and Readings Manual 5 ed. Blocher, Stout, and Collins McGraw-Hill Companies, Inc. (2010).

MEDIA MENTIONS

How Investors React to Complex Reports. *How Investors React to Complex Reports On Analytics–2016.*

Disclosure Overload and Complexity: Hidden in Plain Sight. *KPMG and Financial Executives Research Foundation – 2011.*

Study Finds Link Between Withhold Votes and CEO Turnover. *RiskMetrics Group - Risk and Governance Weekly* – January 29, 2010.
Reprinted: *Thecorporatcounsel.net* – March 11, 2010

Study Shows Lack of Enthusiasm for Slated Directors in Uncontested Elections can Lead to Ousted CEOs. *BoardMember.com* – February 8th, 2010.

A Trio of Academic Papers for the Real World. *Compliance Week* – October 13, 2009.

Investor Perceptions of Board Performance. *The Harvard Law School Forum on Corporate Governance and Financial Regulation* – October 7, 2009.

ACADEMIC EXPERIENCE

Indiana University (July 2015 – Present), Associate Professor: *Honors Managerial Accounting (2016 and 2017), Global Business and Social Enterprise Consulting Course (Globebase Guatemala 2017); IU / SKKU Executive MBA Managerial Accounting Course (Seoul Korea 2017).*

Indiana University (January 2009 – 2015), Assistant Professor: *Cost Accounting*

Indiana University (August 2008 – December 2008), Acting Assistant Professor: *Cost Accounting*

The Pennsylvania State University, Instructor (2004-2007): *M.B.A. Pre-Term Financial Accounting*

The Pennsylvania State University, Instructor (2006): *Managerial Accounting*

Cedarville University, Lecturer (2001-2003): *Principles of Accounting, Managerial Accounting, Advanced Managerial Accounting, Auditing, Seminar in Financial Accounting*

Masters College, Lecturer (2000-2001): *Intermediate Accounting I & II, Advanced Financial Accounting, Managerial Accounting, Auditing, International Business*

PROFESSIONAL EXPERIENCE

Procter and Gamble (1998-2000)

Manager Cost Forecast – Fabric Care

- Responsible for \$2.5 billion forecast

Cost Analyst – New Business Development

- Provided financial analysis including pricing, competitive response, capital budgeting, and project financial models to significantly improve the success on five new global brands. Recipient of Outstanding Achievements in Fabric Care - Finance and Accounting Award

Financial Analyst – N.A. Fabric Care

- Analyzed Fabric Care's promotional spending budget and researched and developed methods for measuring Fabric Care cannibalization

Field Study – Corporate New Ventures

- Selected by P&G and Univ. of Cincinnati MBA Department to research aging consumer trends and recommend business opportunities

B.K.D., LLP (1994-1997)

Auditor - 10th largest CPA and Advisory Service Firm

Pepsi Cola Bottling Co. (1993)

Sales Tax Project Coordinator – Internship

INVITED PANELIST / DISCUSSANT

Panelist (Readability of Textual Disclosures), AAA Annual Meeting – New York, NY	2016
Discussant, HKUST Accounting Symposium – Clear Water Bay, Hong Kong	2016
Discussant, University of Colorado Summer Accounting Research Conference – Aspen, CO	2016
Discussant, Washington University Nick Dopuch Conference – St. Louis, MO	2014
Discussant, AAA Annual Meeting – Atlanta, GA	2014
Discussant, FARS Mid-Year Meeting – Houston, TX	2014
Discussant, AAA Annual Meeting – Anaheim, CA	2013
Discussant, Conference on Financial Economics and Accounting (CFEA) – Bloomington, IN	2011
Discussant, AAA Annual Meeting – San Francisco, CA	2010
Discussant, AAA Annual Meeting – New York, NY	2009

INVITED PRESENTATIONS

American Accounting Association, FARS Meeting – Charlotte, NC	2017
European Accounting Association, Annual Meeting – Valencia, Spain	(Scheduled) 2017
Midwest Finance Association, Chicago, IL	2017
Annual Conference on Empirical Legal Studies – Durham, NC	2016
University of Missouri – Columbia, MO	2016
Columbia University – Manhattan, NY	2015
Hong Kong Polytechnic University – Kowloon, Hong Kong	2015
State University of New York – Buffalo, NY	2015
Brigham Young University (Marriott) – Provo, UT	2014
Ohio State University (Fisher) – Columbus, OH	2014
Pennsylvania State University (Smeal) – State College, PA	2014
Singapore Management University – Singapore	2014
Florida State University – Tallahassee, FL	2013
Massachusetts Institute of Technology (Sloan) – Cambridge, MA	2013
University of Connecticut – Storrs, CT	2013
University of Miami – Coral Gables, FL	2013
Dartmouth College (Tuck) – Hanover, NH	2012
University of Alberta – Edmonton, AB	2012
University of Minnesota (Carlson) – Minneapolis, MN	2012
University of Texas (McCombs) – Austin, TX	2012
University of Washington (Foster) – Seattle, WA	2012
Indiana University (Kelley) – Bloomington, IN	2011
Stanford University Summer Accounting Conference – Stanford, CA	2011
University of Pennsylvania (Wharton) – Philadelphia, PA	2011
University of Florida (Warrington/Fisher) – Gainesville, FL	2011
University of Miami – Coral Gables, FL	2011
University of Alberta Accounting Research Conference – Banff, AB	2010
Carnegie Mellon University (Tepper) – Pittsburgh, PA	2008
Duke University (Fuqua) – Durham, NC	2008
Indiana University (Kelley) – Bloomington, IN	2008
Michigan State University (Broad) – East Lansing, MI	2008
Ohio State University (Fisher) – Columbus, OH	2008
Purdue University (Krannert) – West Lafayette, IN	2008
Southern Methodist University (Cox) – Dallas, TX	2008
University of Michigan (Ross) – Ann Arbor, MI	2008
University of North Carolina (Kenan-Flagler) – Chapel Hill, NC	2008
University of Notre Dame (Mendoza) – Notre Dame, IN	2008
University of Rochester (Simon) – Rochester, NY	2008
University of Toronto (Rotman) – Toronto, ON	2008
Washington University (Olin) – St. Louis, MO	2008
American Accounting Association, Annual Meeting - Chicago, IL	2007

INVITED CONFERENCES

Washington University Nick Dopuch Conference – St. Louis, MO	2016
Penn State Accounting Research Conference – University Park, PA	2016
University of Alberta Accounting Research Conference – Banff, AB	2016
University of Colorado Summer Accounting Research Conference – Aspen, CO	2016
Penn State Accounting Research Conference – University Park, PA	2015
Review of Accounting Studies Conference – London, UK	2015
University of Alberta Accounting Research Conference – Banff, AB	2015
University of Colorado Summer Accounting Research Conference – Jackson Hole, WY	2015
Penn State Accounting Research Conference – University Park, PA	2014
University of Colorado Summer Accounting Research Conference – Telluride, CO	2014
Washington University Nick Dopuch Conference – St. Louis, MO	2014
University of Texas Accounting Conference – Austin, TX	2014
Center for Accounting Research and Education (CARE) Conference – Washington, D.C.	2013
Review of Accounting Studies Conference – Beijing, China	2013
University of Colorado Summer Accounting Research Conference – Aspen, CO	2013
Center for Accounting Research and Education (CARE) Conference – London, UK	2012
Penn State Accounting Research Conference – University Park, PA	2012
University of Colorado Summer Accounting Research Conference – Aspen, CO	2012
University of Alberta Accounting Research Conference – Banff, AB	2012
Center for Accounting Research and Education (CARE) Conference – Palisades, NY	2011
Penn State Accounting Research Conference – University Park, PA	2011
Stanford Summer Accounting Camp – Stanford, CA	2011
University of Alberta Accounting Research Conference – Banff, AB	2011
University of Colorado Summer Accounting Research Conference – Estes Park, CO	2011
Center for Accounting Research and Education (CARE) Conference – Miami, FL	2010
University of Alberta Accounting Research Conference – Banff, AB	2010
Penn State Accounting Research Conference – University Park, PA	2008
Penn State Accounting Research Conference – University Park, PA	2007
University of Texas Accounting Conference – Austin, TX	2007
Penn State Accounting Research Conference – University Park, PA	2006

JOURNAL REVIEWING ACTIVITIES

Editorial Board, *Accounting Horizons*

Ad hoc reviewer, *Accounting Organizations and Society*

Ad hoc reviewer, *The Accounting Review*

Ad hoc reviewer, *Contemporary Accounting Research*

Ad hoc reviewer, *European Accounting Review*

Ad hoc reviewer, *Journal of Accounting and Public Policy*

Ad hoc reviewer, *Journal of Accounting and Economics*

Ad hoc reviewer, *Journal of Accounting Research*

Ad hoc reviewer, *Management Science*

Ad hoc reviewer, *Review of Accounting Studies*

Ad hoc reviewer, *Review of Financial Studies*

CONFERENCE REVIEWING ACTIVITIES

Ad hoc reviewer, multiple AAA annual meetings

Ad hoc reviewer, multiple FARS mid-year meetings

Ad hoc reviewer, *Conference on Financial Economics and Accounting*

OTHER SERVICE ACTIVITIES

School and Academic Community Activities

IU Accounting Department – Co-Chair Alumni Recognition Ceremony	2016-2017
IU Accounting Department – Doctoral Program Committee	2016-2017
IU Kelley School – Honors Program Committee	2015-2017
External Reviewer - Research Grants Council (RGC) of Hong Kong	2015-2017
IU Faculty Athletic Sponsor	2015-2016
Chair AAA Notable Contributions to Accounting Literature Selection Committee	2014-2015
IU Kelley School – Committee Member Teaching & Service Excellence Committee	2014-2015
IU Accounting Department – Curriculum Quality Committee Member	2014-2015
AAA Annual Meeting Section Liaison - Impact of Regulatory Reforms	2014
Mentor, Cox Research Scholar	2011-2013
IU Accounting Department – Workshop Coordinator	2010-2011

Research Advising Activities

Dissertation committee member – Eric Holzman (Accounting) Ohio State University	2017
Dissertation committee member – Barrett Wheeler (Accounting) Tulane University	2017
Dissertation committee member – Michelle Hutchins (Accounting) University of Illinois	2016
Dissertation committee member – Nathan Marshall (Accounting) Univ. of Colorado	2015
Dissertation committee member – Stacey Jacobsen (Finance) Southern Methodist Univ.	2011
Summer Paper Advisor (2 nd Year Paper) – Yoo Hoon Kim (Accounting)	2015
Dissertation examination committee member – Susan Keyser (Bus. Econ. and Pub. Policy)	2014
Dissertation examination committee member – Bader Alhashel (Finance)	2012
Dissertation examination committee member – Jung Hoon Lee (Finance)	2011

HONORS, AWARDS, AND ACTIVITIES

Indiana University:

- Weimer Faculty Fellow (2011- Present)
- Recipient, Indiana University Trustees Teaching Award (2013, 2015)
- Recipient, AAA Notable Contribution to the Accounting Literature Award, (2013)
- Recipient, Emerald Management Reviews Citations of Excellence Award, (2012)
- Finalist, Indiana University Trustees Teaching Award (2011, 2012)
- Nominee, Indiana University Sauvain Teaching Award (2012, 2013, 2014)
- Nominee, Student Choice Award for Outstanding Faculty Member (2010 & 2012)

Pennsylvania State University:

- Ossian R. MacKenzie Teaching Award nominee (2007)
- American Accounting Association* Doctoral Consortium Fellow (2007)
- Smeal Dissertation Research Award (2006 & 2008)
- G. Kenneth Nelson Scholarship (2005-2008)
- J. Kenneth and Nancy N. Jones Graduate Scholarship (2006-2007)
- Jane O. Burns Graduate Scholarship (2005-2006)
- Donald and Regina Harrison Graduate Scholarship (2004-2005)
- Robert B. Graham Graduate Scholarship (2003-2005)

University of Cincinnati:

- University Scholarship - Full scholarship for graduate studies

Cedarville University:

- D. Wood Scholarship - excellence in academics, leadership, and athletics.