

ANDREW BELNAP

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Employment

Assistant Professor, University of Texas at Austin, 2020 – Present

Education and Professional Certification

Ph.D. Accounting, University of North Carolina at Chapel Hill, 2020

M.Acc. and B.S. Accounting, Brigham Young University, 2012

Certified Public Accountant (CPA) – New York. (Active: License # 113367)

Research

Refereed Publications:

“The Effect of Intermediary Coverage on Disclosure: Evidence from a Randomized Field Experiment” –2023, *Journal of Accounting and Economics*, 75 (1).

“Real Effects of Tax Audits” with Jeff Hoopes, Ed Maydew, and Alex Turk – forthcoming in *Review of Accounting Studies*.

“Remote Tax Authority” with Anthony Welsch and Braden Williams –2023, *Journal of Accounting and Economics*, 75 (2-3).

“Who Really Matters in Corporate Tax?” with Jeff Hoopes and Jaron Wilde – forthcoming in the *Journal of Accounting and Economics*.

Other Peer-Reviewed Academic Publications:

The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? With David Wood et al., (paper published with 200+ coauthors). *Issues in Accounting Education*, 38 (4).

Working Papers:

“Hidden Wealth and Automatic Information Sharing” with Jake Thornock and Brady Williams – revising for resubmission to the *Journal of Law and Economics*.

“Explaining Tax Avoidance: Insights from Thirty Years of Research” with Jake Thornock and Kaitlyn Kroeger

“Social Media Tax Sentiment” with Kevin Standridge, Jake Thornock, and Brady Williams

“Positive Collateral Sanctions in Corporate Taxation” with Kenny Lin, Brian Guo, and Braden Williams

Other Writing

Popular Press:

Belnap, A., and J. Hoopes. 2023. [3 myths underlying Biden’s proposed increase in tax on stock buybacks](#). *The Hill*. February 28.

Belnap, A., and J. Hoopes. 2021. [Stop Shaming Corporations with Meaninglessly Low Effective Tax Rates](#). *Fortune*. October 1. Republished on [Yahoo! News](#).

Belnap, A., and J. Hoopes. 2021. [Tax deduction for settling a sexual harassment suit? Under Biden’s and Warren’s tax proposals: Yes](#). *Fortune*. May 15.

Belnap, A., and J. Hoopes. 2020. [Donald Trump is a \(tax\) loser just like a lot of other people](#). *The Hill*. October 9.

For Policymakers:

Belnap, A., S. Dyreng, and J. Hoopes. 2019. [Comments on the Revised Exposure Draft for the Proposed Accounting Standards Update to Income Taxes \(Topic 740\)](#). Comment submitted to the Financial Accounting Standards Board. October 10. Signed by 47 other accounting academics.

For Practitioners:

Belnap, A. and J. Hoopes. 2023. [How Much Larger Would Corporations Be Without Share Repurchases?](#) *Tax Notes*.

Media Cites

11/23/22. *Law360*. Corp. Tax Transparency Rules Could Paint Muddy Picture.

9/22/22. *Wallethub*. Corporate Tax Rate Report.

7/6/21. *Bloomberg Law*. ESG Push for Corporate Tax Disclosures Gaining Momentum in U.S.
4/27/21. *MarketWatch*. Why hiking the capital-gains tax rate wouldn't sink stocks.
2/26/21. *Law360*. Delaying US Corporate Tax Hikes Won't Put Off Their Bite.
8/12/20. *Law360*. Corporate Tax Disclosure Could Be A Matter Of How, Not If.
2/11/2019. *TaxNotes*. MNEs Flout HMRC Rules on Disclosing Tax Schemes, Report Says.
2/6/2019. *Law360*. Many US Cos. Give Only Limited Tax Info In UK, Report Finds.

Presentations

- UTAXI, 2022 (Workshop Presenter)
- UNC Tax Symposium, 2022 (Presenter)
- National University of Singapore, 2021 (Workshop presenter)
- UNC Tax Symposium, 2021 (Discussant)
- ATA, 2021 (Discussant)
- NTA, 2020 (Discussant)
- EIASM Conference on Current Research in Taxation, 2020 (Discussant)
- University of Illinois Tax Doctoral Consortium, 2019 (Discussant)
- UN Principles for Responsible Investment - Investor Call, 2019 (Presenter)
- BYU Accounting Research Symposium, 2019, 2022 (Presenter)
- ATA, 2019 (Presenter)
- NTA, 2018 (Presenter, discussant)
- AAA, 2018 (Discussant)

Conference Participation

- Journal of Accounting and Economics Conference: 2019, 2022
- UNC Tax Symposium: 2016-2022
- ATA Midyear Meeting: 2018, 2019, 2021
- University of Illinois Symposium on Tax Research, 2019, 2021
- Texas-Waterloo Taxation Research Conference, 2018, 2022
- Duke/UNC Fall Camp, 2015-2019
- FARS, 2018
- Global Issues in Accounting Conference, 2016, 2019
- Duke Accounting Theory Summer School, 2019
- BYU Accounting Research Symposium, 2016, 2017, 2019, 2022

Teaching Experience

Classes taught

Introduction to Taxation. UT Austin. Spring 2021, Fall 2022.
Introduction to Managerial Accounting. UNC. Summer 2018.

Teaching assistant

Taxes and Business Strategy. UNC. Winter 2015-2019
Advanced Mandarin. BYU. 2010-2012

Professional Experience

International Tax – Senior Associate, Grant Thornton LLP 2012-2015

Other Positions

Researcher. Research, Applied Analytics, and Statistics: IRS. 2017 – Present

Service

Ad-Hoc Reviewer

Journal of Accounting and Economics
The Accounting Review
Journal of Accounting Research
Contemporary Accounting Research
Management Science
Journal of the American Taxation Association
Journal of Accounting and Public Policy
Journal of International Accounting Research

Conference Reviewer

Reviewer for ATA Mid-Year Meeting, 2018, 2021

Awards

- Grant Thornton Doctoral Fellowship (first recipient)
- Edmund Outslay Outstanding Discussant Award, University of Illinois Tax Doctoral Consortium
- M. Wayne DeLozier Fellowship Award, Kenan-Flagler Business School

Additional information

- Languages: English (native), Mandarin Chinese (proficient), Spanish (proficient)