

BRIAN WENZEL

curriculum vitae (as of March 2024)

Assistant Professor (accounting)
McGill University

email ✉: brian.wenzel@mcgill.ca

RESEARCH INTERESTS

- consumption (*sales and value-added*) taxes
- anti-consumption (*gift, estate, and wealth*) taxes
- corporate income taxes
- earnings management
- shareholder payouts
- sustainable business

ACADEMIC APPOINTMENTS

August 2017 – present
Assistant Professor, Accounting
Affiliate Professor, Bensadoun School of Retail Management
Director of Sustainability
Desautels Faculty of Management
McGill University
Montreal, Quebec, (Canada)

PROFESSIONAL EMPLOYMENT AND AFFILIATIONS

July 2008 – July 2012
KPMG LLP
St. Louis, Missouri (United States)
Senior Tax Associate in federal tax compliance and consulting

2009 – present
Certified Public Accountant, Missouri (inactive)

EDUCATION

August 2012 – May 2017
Ph.D. in Business Administration
W.P. Carey School of Business
Arizona State University (Tempe, Arizona, United States)
Dissertation: The impact of online sales taxes for state and local economies
Chair: Jennifer (Jenny) Brown
Committee Members: George (Ryan) Huston; Artur Hugon

August 2003 – May 2008
M. in Accountancy
with a graduate certificate in Taxation
B. Sc. in Accountancy
with magna cum laude honors
Truask College of Business
University of Missouri (Columbia, Missouri, United States)

PEER-REVIEWED PUBLICATIONS

Kaplan, S., Kenchington, D., and Wenzel, B. 2020. The valuation of discontinued operations and its effects on classification shifting. *The Accounting Review* 95(4): 291–331.

Brown, J., Huston, G. R., and Wenzel, B. 2022. The gift that keeps on giving: stock returns around CEO stock gifts to family members. *Review of Accounting Studies*, forthcoming.

PAPERS UNDER PEER-REVIEW

Does it matter whether firms hold repurchased shares in treasury? Ryan Huston (*Texas Tech University*) and Christian Ruiz (*Indiana University*), *The Accounting Review* initial submission.

Does foreign offshoring activity induce multinational companies to tradeoff real earnings management for tax planning? with Joonil Lee (*Kyung Hee University*), Peter Oh (*McGill University*), and Yaping Zheng (*University of Alberta*), *Production and Operations Management* initial submission.

WORKING PAPERS

21st century trends in treasury stock with Ryan Huston (*Texas Tech University*) and Christina Ruiz (*Indiana University*)

The impact of online sales taxes for state and local economies solo-authored work based on dissertation

WORKS-IN-PROGRESS

Corporate tax avoidance and executives' media like-mindedness with Jingjing Zhang (*McGill University*) and Ligang Zhong (*University of Windsor*); initial write-up

What do executives do with Grantor Retained Annuity Trusts? with Jenny Brown (*Arizona State University*) and Ryan Huston (*Texas Tech University*); data analysis stage

Exclusivity in the North American financial system: evidence from the lack of halal lending solo authored; data collection stage

GRANT FUNDING

	<u>Year</u>	<u>Amount</u>
<u>External adjudication</u>		
Social Sciences & Humanities Insight Development Grant (halal lending)	2023	\$44,207
Social Sciences & Humanities Connection Grant (MARC Sustainability)	2023	\$21,783
<u>Internal adjudication</u>		
McGill Paper Presentation Grant (LBS conference)	2023	\$1,500
Desautels Research Support Fund (halal lending)	2022	\$5,000
Desautels Research Events Grant (MARC Sustainability)	2022	\$2,500
Desautels Research Events Grant (Sustainability symposium)	2022	\$1,800
McGill Paper Presentation Grant (NTA conference)	2018	\$1,500
Social Sciences & Humanities Development Grant (internal to McGill)	2018	\$5,000

DOCTORAL SUPERVISION

Ken Duan (McGill University; current; co-chair)

Jason Moschella (McGill University, 2022; defense committee – internal; HEC-Montréal placement)

Ming Liu (McGill University, 2021; defense committee – internal; Saint Mary’s University placement)

TEACHING EXPERIENCE

		student evaluations	
		<u>response rate</u>	<u>evaluation</u>
McGill University			
Principles of Taxation (ACCT385 undergraduate)			
Winter 2023	1 section; 49 students	83%	4.1 : 5
Fall 2020	2 sections; 86 students; online COVID	78%	4.0 : 5
Winter 2020	2 sections; 40 students	75%	4.6 : 5
<i>also taught Winter 2019 and 2018</i>			
Financial Reporting: Structure and Analysis (ACCT618 MBA)			
Winter 2023	1 section; 15 students + 1 audit	67%	4.5 : 5
Winter 2022	1 section; 14 students + 1 audit	71%	4.7 : 5
Fall 2020	1 section; 18 students; online COVID	61%	4.6 : 5
<i>also taught Winter 2020 and 2019</i>			
Managing for Sustainability (RETL 617 M. of Mgmt. in Retail)			
Winter 2023	1 section; 29 students	69%	3.8 : 5
Winter 2022	1 section; 33 students	67%	4.3 : 5

prior courses taught at Arizona State University

Intermediate Financial Accounting (ACC340 undergraduate); Managerial Accounting (ACC242 undergraduate); Taxes and Business Decisions (ACC430 undergraduate)

DESAUTELS FACULTY COMMITTEE MEMBERSHIP

2017 – 2023	Accounting Area E&Y seminar series co-coordinator
2019 – present	Accounting Area hiring coordinator (chair 2023)
2022 – 2023	Accounting Area doctoral student coordinator
2022 – 2023	Bensadoun School of Retail Management advisory committee
2019 – 2022	Bensadoun School of Retail Management hiring committee
2020 – 2021	M. of Mgmt. in Retail advisory committee
2019 – 2021	Masters programs committee
2018 – 2019	M. of Mgmt. in Retail program design committee
2018 – 2019	MBA redesign committee
2022 – present	Sustainability committee (chair)
2017 – 2019	Undergraduate programs committee

MCGILL UNIVERSITY COMMITTEE MEMBERSHIP

2023 – present	McGill’s Climate & Sustainability Strategy 2025-2030 Finance sub-committee
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JOURNAL AD HOC REVIEW ACTIVITY

Accounting Horizons; Accounting Perspectives; Asia-Pacific Journal of Financial Studies (APJFS); Contemporary Accounting Research (CAR); Journal of International Accounting Auditing and Taxation (JIATT); Review of Accounting Studies (RAST)

OTHER SERVICE ACTIVITIES

Desautels Faculty of Management

2023	McGill Accounting Research Conference: Accounting for Sustainability <i>co-chair</i>
2022 – 2023	Accounting Area doctoral student program <i>coordinator</i>
2018 – present	Desautels Accounting Society case competition <i>judge</i>
2020 – 2022	B. of Commerce valedictorian selection <i>committee member</i>
2018 – 2023	Financial Open and Jeux du Commerce tax case competition team <i>coach</i>

CONFERENCE PRESENTATIONS

	<u>presenter</u>	<u>discussant</u>
2023 LBS Stanford Global Tax Conference	x	
2023 ATA midyear meeting		x
2021 University of Waterloo tax policy research symposium		x
2021 American Taxation Association (ATA) midyear meeting		x
2020 ATA midyear meeting		x
2019 ATA midyear meeting		x
2019 European Institute for Advanced Studies in Mgmt. (EIASM) tax conference	x	x
2019 National Taxation Association (NTA) annual meeting		x
2018 ATA midyear meeting	x	x
2018 Canadian Academic Accounting Association (CAAA) annual meeting		x
2018 NTA annual meeting	x	
2015 University of Illinois Tax Doctoral Consortium	x	
2015 American Accounting Association (AAA) annual meeting	x	

OTHER CONFERENCE ACTIVITIES

2018 – present	ATA Research Resources and Methodology Committee
2021	CAAA annual conference Scientific Committee
2018 – present	CAAA annual conference reviewer
2021	McGill Accounting Research Conference (MARC) moderator
2019, 2023	Financial Accounting and Reporting Section (FARS) midyear meeting reviewer
2018	ATA midyear meeting moderator

AWARDS AND HONORS

2018	APJFS best reviewer award for corporate finance
2012 – 2017	Accounting Doctoral Scholars (ADS) recipient
2013 – 2016	University Graduate Fellowship – Arizona State University