

## Benjamin P. Yost

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### Current address:

Boston College  
Carroll School of Management  
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### ACADEMIC POSITIONS

#### Boston College, Carroll School of Management

Associate Professor (with tenure)  
Clark Family Faculty Fellow  
Assistant Professor

#### Chestnut Hill, MA

2024 – Present  
2024 – Present  
2017 – 2024

#### MIT Sloan School of Management

Visiting Associate Professor (planned)

#### Cambridge, MA

2025 – 2026

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### EDUCATION

#### MIT Sloan School of Management

Ph.D., Accounting

#### Cambridge, MA

2012 – 2017

#### University of Virginia

M.S. in Accounting, Tax Concentration  
B.A., Economics

#### Charlottesville, VA

2006 – 2007  
2001 – 2005

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### RESEARCH

#### *Publications & Accepted Manuscripts*

- [8] “Internalizing Peer Firm Product Market Concerns: Supply Chain Relations and M&A Activity” *Journal of Accounting Research*, Vol. 63, No 2 (2025): 599-647.
  - 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] “Generative AI Use by Capital Market Information Intermediaries: Evidence from Seeking Alpha”

- with Mark Bradshaw, Chenyang Ma, and Yuan Zou
- R&R *Journal of Accounting Research*
- Invited for presentation at the 2025 Ray Ball Journal of Accounting Research Conference

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

- with Enshuai Yu
- R&R *Journal of Accounting and Economics*

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

- with Pu Gu and Yuan Zou
- R&R *Journal of Accounting and Economics*

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

- with Enshuai Yu
- R&R *Journal of Accounting and Economics*

[13] “CEO Taxes and Share Pledging”

- with Jon Underwood
- R&R *The Accounting Review*

[14] “Treading Lightly: Peer Firms’ Strategic Nondisclosure during Merger Antitrust Reviews”

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

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

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

[16] “Where There’s Smoke: The Role of Tax Information in SEC Enforcement”

- with Susan Shu, Enshuai Yu, and Xin Zheng

### ***Works in Process***

“The Tax Authority as Social Media Influencer”

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

## **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 – 2025

Spring 2023 – 2025

**Massachusetts Institute of Technology, Sloan School of Management**

**Cambridge, MA**

Masters of Finance Financial Accounting

Teaching Assistant for Andrew Sutherland

Summer 2016

Sloan MBA Taxes & Business Strategy

Teaching Assistant for Petro Lisowsky

Spring 2016

Teaching Assistant for Michelle Hanlon

Spring 2015

**INVITED WORKSHOP AND CONFERENCE PRESENTATIONS**

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- 2025 Mergers and Acquisitions Research Centre Conference (discussant, scheduled)  
Midwest Finance Association Annual Meeting (discussant)  
Ohio State University  
KPMG/ATA Tax Doctoral Consortium (presenter on “Dissertation Timeline & Strategy”)
- 2024 Baruch College  
Conference for Financial Economics and Accounting – University at Buffalo (discussant)  
University of North Carolina at Chapel Hill  
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**

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- 2025 Stanford Accounting Summer Camp (scheduled)  
Mergers and Acquisitions Research Centre Conference (London, scheduled)  
Colorado Summer Accounting Research Conference (scheduled)  
Ray Ball Journal of Accounting Research Conference (Chicago, scheduled)  
Midwest Finance Association Annual Meeting (Chicago)  
American Taxation Association Midyear Meeting (Dallas)
- 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**

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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

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### 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:

Enshuai Yu (co-chair) – 2026 (expected)  
 Pu Gu (member) – 2026 (expected)  
 Jon Underwood (member) – 2024 (initial placement: University of Iowa)

### 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 Faculty Recruiting Committee	2018 – 2020, 2025
Accounting Department Research Seminar Coordinator	2019 – 2021

## PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

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<b>Ernst &amp; Young, LLP</b>	<b>McLean, VA</b>
Senior, Tax Services	2010 – 2012
Staff, Tax Services	2008 – 2010
<b>Veris Consulting, LLC</b>	<b>Reston, VA</b>
Staff, Accounting and Tax Services	2007 – 2008
Certified Public Accountant, Virginia	2008 – 2012

## PRESS MENTIONS AND NOTABLE CITATIONS

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- Columbia Law School Blue Sky Blog (Feb. 20, 2025): [How CEO Taxes Drive Share Pledging](#)

- 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](#)