

Benjamin P. Yost

Current address:

Boston College
Carroll School of Management
140 Commonwealth Avenue
Chestnut Hill, MA 02467

Phone: (617) 552-8250
E-mail: benjamin.yost@bc.edu
Office: Fulton Hall 552A

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

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

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*
 - 2025 Ray Ball Journal of Accounting Research Conference Paper
- [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
 - Invited for presentation at the 2026 AFA Annual Meeting
- [16] “Where There’s Smoke: The Role of Tax Information in SEC Enforcement”
- with Susan Shu, Enshuai Yu, and Xin Zheng
- [17] “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
 Financial Accounting, avg. 5-year rating: 4.7 (out of 5.0)
 Ph.D. Seminar: Empirical Topics in Accounting

Chestnut Hill, MA
 Spring 2018 – 2025
 Spring 2023 – 2025

MIT 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

- 2026 University of Illinois Chicago (scheduled)
University of Memphis (scheduled)
American Finance Association Annual Meeting (scheduled)
- 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

- 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)
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)
 Jon Underwood (member) – 2024 (initial placement: University of Iowa)

Boston College Service:

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| 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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|---------------------------------------|-------------------|
| 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 | 2008 – 2012 |

PRESS MENTIONS AND NOTABLE CITATIONS

- Seeking Alpha (Apr. 10, 2025): [Study Finds that Coverage by Seeking Alpha Raises Small-Cap Companies' Likelihood of being Acquired](#)
- MSN (Apr. 10, 2025): [Study Finds Seeking Alpha's Small-Cap Coverage Increases their Acquisition Likelihood](#)
- 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](#)