

Brian Miller

Associate Professor of Accounting at Indiana University, Kelley School of Business
Bloomington, IN, US

Brian Miller's research interests are in the areas of corporate disclosure, fraud, credit risk assessment, and executive reputation.

Biography

Brian Miller's educational background consists of an undergraduate in Finance and Accounting from Cedarville University, M.B.A. in Finance and International Business from the University of Cincinnati, and a Ph.D. from The Pennsylvania State University. He also holds CPA license in the state of Ohio. He began working as an auditor at BKD and then held several finance positions at Procter and Gamble including managing a multi-billion dollar cost forecast. Miller has been a faculty member at Indiana University since 2008. He taught Cost Accounting for seven years before transitioning to teaching Honors Managerial Accounting. Occasionally, he has also guest lectured in various IU doctoral seminars on accounting empirical research. He has received several Trustee Teaching Awards during my time at Indiana University. Miller's research interests are in the areas of corporate disclosure, fraud, credit risk assessment, and executive reputation. One of his research articles entitled "The Importance of Distinguishing Errors from Irregularities in Restatement Research: The Case of Restatements and CEO/CFO Turnover" (with K. Hennes and A. Leone published in The Accounting Review - 2008) develops a methodology for distinguishing between restatements that are intentional (irregularities) and those that are caused by errors. This distinction helps clarify prior research that found minimal executive turnover after misreporting earnings. This study was recently awarded the both the 2012 Emerald Citation of Excellence Award recognizing "the 50 most outstanding articles published in the top 300 management journals in the world" and the 2013 American Accounting Associations Notable Contribution to the Literature Award. Another stream of literature examines the impacts of the readability of financial filings on equity and debt market participants. Finally, Miller has a stream of research examining the role of board performance and managerial ability in equity and debt market.

Industry Expertise

Accounting, Banking, Capital Markets, Education/Learning, Investment Banking, Investment Management, Research

Areas of Expertise

Financial Disclosure, Managerial Reputation, Corporate Governance

Secondary Titles

Arthur M. Weimer Faculty Fellow

Education

The Pennsylvania State University
Ph.D. Accounting

University of Cincinnati
M.B.A Finance and International Business

Cedarville University
B.A Accounting and Finance

Accomplishments

Notable Contribution to the Accounting Literature Award
2013 Awarded by the American Accounting Association

Teaching Award
2013 Awarded by Indiana University Trustees

Citations of Excellence Award
2012 Awarded by Emerald Publishing

Smeal Dissertation Research Award
2008 Awarded by Penn State Alumni Association

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