

April 2026

## Daphne M. Armstrong

University of Michigan | Ross School of Business | Accounting Department  
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### ACADEMIC POSITIONS

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2025 – Present University of Michigan, Stephen M. Ross School of Business  
Assistant Professor of Accounting

### EDUCATION

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2025 **Ph.D.** Accounting  
University of North Carolina at Chapel Hill

2020 **M.Acc.** Tax Concentration  
Brigham Young University

2018 **B.S.** Accounting  
Brigham Young University

### RESEARCH

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#### Publications:

Armstrong, D. M., Glaeser, S., & Hoopes, J. L. (2025). Measuring Firm Exposure to Government Agencies. *Journal of Accounting and Economics*, 101703.

Armstrong, D. M., & Glaeser, S. (2026). Does Taxpayer Assistance Encourage Entrepreneurship?. *Journal of Accounting and Economics*, 101839.

#### Working papers:

“Stock Trading by U.S. Individual Investors: Evidence from Administrative Tax Data” with Jeff Hoopes and Ed Maydew. [Revising for resubmission to *Journal of Accounting Research*]

“Ordinary Investors and Accounting Information” with Jeff Hoopes and Ed Maydew.

“Interagency Disclosure Use in Government Enforcement” sole-authored dissertation.  
Evolved from a paper circulated as “Measuring Tax Enforcement with Generative AI”

“The Effects of Fiscal Policy through the Banking Sector: Evidence from Deferred Tax Assets” with John Gallemore and Heather Graham.

### ACADEMIC PRESENTATIONS

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2026 Ross AI in Research (University of Michigan)  
American Taxation Association Midyear Meeting

- University of Southern California
- Michigan Kapnick Accounting Conference (scheduled)
- European Accounting Association Annual Congress (scheduled)
- IESE Tax Conference (scheduled)
- Norwegian Tax Accounting Symposium (scheduled)
- Stanford Accounting Summer Camp (scheduled)
- SoCal Tax Readings Group (scheduled)
- 2025 UNC Tax Symposium (discussant)
- BYU Accounting Research Symposium
- Massachusetts Institute of Technology
- University of Utah
- University of Chicago
- 2024 *Journal of the American Taxation Association* Conference
- University of Michigan
- 2023 NBER Economic Analysis of Regulation Conference
- American Taxation Association Midyear Meeting
- NHH-BU tax readings group
- BYU Accounting Research Symposium
- 2022 Oxford Tax Doctoral Conference
- BYU Accounting Research Symposium

**CONFERENCE ATTENDANCE** (with no presentation)

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- 2026 AAA New Faculty Consortium, ASU Cactus Conference, UNC Tax Symposium, Deloitte Tax Faculty Symposium (scheduled), UIC Accounting Research Conference (scheduled)
- 2025 UNC Tax Doctoral Consortium, Michigan Kapnick Accounting Conference, Michigan Tax Research Invitational (M-TAXI), University of Illinois Symposium on Tax Research
- 2024 UNC Tax Doctoral Consortium, UNC Tax Symposium, Michigan Kapnick Accounting Conference
- 2023 UNC Tax Doctoral Consortium, UNC Tax Symposium, Duke-UNC Fall Camp, *JAE* Conference
- 2022 UNC Tax Doctoral Consortium, American Taxation Association Midyear Meeting, UNC Tax Symposium, University of Texas Tax Theory Summer School, Texas-Waterloo Tax Research Symposium, *JAE* Conference, WHU Young Tax Scholars Conference
- 2021 American Taxation Association Midyear Meeting, UNC Tax Symposium, AES Summer School in Accounting Theory, UT Austin Salem Center for Policy PhD Symposium, Berlin-Vallendar Tax Conference, BYU Accounting Research Symposium, *JAE* Conference
- 2020 UNC Tax Symposium, BYU Accounting Research Symposium, Texas-Waterloo Tax Research Symposium, *JAE* Conference, WHU Young Tax Scholars Conference
- 2019 BYU Accounting Research Symposium

## **SERVICE**

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### **Ad-hoc reviewer:**

*Journal of Accounting and Economics*

*The Accounting Review*

*Contemporary Accounting Research*

*Journal of the American Taxation Association*

*Production and Operations Management*

*Journal of Accounting and Public Policy*

*AUDITING: A Journal of Practice & Theory*

*British Accounting Review*

American Taxation Association Midyear Meeting

Financial Accounting and Reporting Section (FARS) Midyear Meeting

Hawaii Accounting Research Conference

## **TEACHING**

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### Instructor:

BUSI 407: Intermediate Financial Accounting, 3 credits, UNC, Summer 2023

Instructor rating: 5/5, Course rating: 4.6/5

### Teaching assistant:

MBA 732: Taxes and Business Strategy, Assistant for Ed Maydew, UNC, Spring 2021-2024

MAC 779: Accounting and Public Policy, Assistant for Jeff Hoopes, UNC, Spring 2021

## **GRANTS & AWARDS**

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2025	Latané Outstanding Student Award \$3,000 award to one PhD student across all business school areas each year
2024	FARS Outstanding Reviewer Award Awarded to approximately one reviewer per track (5% of reviewers) Latané Outstanding Student Teaching Award \$2,000 award to one PhD student across all business school areas each year
2023	Deloitte Doctoral Fellowship \$25,000 award to ten accounting PhD students across the country each year Ernst & Young Travel Grant
2022	Oxford Tax Doctoral Conference Travel Grant
2020	BYU School of Accountancy Travel Grant
2018	BYU Accounting Outstanding Undergraduate Student of the Year \$500 award to one undergraduate accounting student each year

## **MEDIA MENTIONS**

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The Impact Of The Government Shutdown On IRS Taxpayer Assistance. Forbes.  
<https://www.forbes.com/sites/nathangoldman/2025/11/01/the-impact-of-the-government->

[shutdown-on-irs-taxpayer-assistance/](#). Published November 1, 2025.

Taxes for the Masses podcast, “On the Latest Tax Research – ATA 2024,” published March 3, 2024.

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**PROFESSIONAL EXPERIENCE & CERTIFICATION**

Ernst & Young – Tax Staff – Los Angeles, CA

07/2018 - 07/2019

Certified Public Accountant (CPA) – California (Inactive, License No. 141211)

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**OTHER**

Languages      Elementary proficiency in Korean and Mandarin Chinese