

Darci Fischer, Ph.D., CPA
Assistant Professor of Accounting
Von Allmen School of Accountancy
Gatton College of Business and Economics
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ACADEMIC APPOINTMENTS

University of Kentucky Gatton School of Business and Economics Assistant Professor of Accounting	08/2025-Present
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EDUCATION

Boston University Questrom School of Business Ph.D. in Business Administration, Accounting	08/2020-05/2025
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Loyola University Chicago BBA, Accounting, <i>summa cum laude</i>	08/2008-12/2011
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RESEARCH

Research Interests: Tax and financial reporting regulation

WORKING PAPERS

Energy Investment Tax Credits and Environmental Outcomes: Evidence from Electric Utilities

- Revising for 3rd round resubmission to the *Journal of Accounting and Economics*
- Co-author: Jesse Chan (Boston University)

Customer Tax Uncertainty and Supplier Investment

- Revising for 2nd round resubmission to *Production and Operations Management*
- Co-authors: Tzu-Ting Chiu (NHH-Norwegian School of Economics), Pete Lisowsky (Boston University), and Simone Traini (NHH-Norwegian School of Economics)

Disclosure Oversight Under Constraints: Evidence from SEC Filing Reviews

- Based on dissertation at Boston University
- Committee: Pete Lisowsky (Chair), Eddie Riedl, Peter Wysocki, Jonas Heese (HBS)

Tax Surprises

- Co-authors: Erik Beardsley (University of Illinois), Michael Donohoe (University of Illinois) and Pete Lisowsky (Boston University)

WORKS-IN-PROGRESS

Tax Monitoring of Operational Disclosure

- Co-author: Trent Krupa (Pennsylvania State University)

TCJA Alimony Changes and Divorce Outcomes

- Co-authors: Carly Burd (NC State University), Duke Ferguson (University of Kentucky)

The Effects of Uncertain Regulation on Firms' Real and Reporting Behavior

- Co-author: Jesse Chan (Boston University)

The Effect of the Inflation Reduction Act on Electricity Investment

- Co-authors: Adrienne Depaul (University of Tennessee)

TEACHING

Teaching Interests: Tax and financial accounting

Teaching Experience:

University of Kentucky:

- Intermediate Accounting II, Instructor Fall 2025
- Instructor Rating: 3.9/5 (Department Average: 3.8)

Boston University:

- Principles of Income Taxation, Instructor Spring 2023
 - Received 2023-2024 Questrom School of Business Award for Outstanding Teaching by a Doctoral Student
 - Instructor Rating: 4.74/5 (Department Average: 4.52)
- Principles of Income Taxation, Teaching Assistant Fall 2022

PROFESSIONAL ACTIVITIES

Workshop Presentations

- North Carolina State University 2026
- Texas A&M University 2025
- University of Kentucky 2025
- University of Kansas 2025
- University of Utah 2025
- University of Houston 2025
- University of New Hampshire 2024
- Paderborn University, Paderborn, Germany 2023
- WHU-Otto Beisheim School of Management, Vallendar, Germany 2023
- Boston University 2021-2025
- NHH-BU Tax Readings Group (Now ENGAGE-EU, *virtual*) 2021; 2023; 2024

Conference Presentations

- IESE Tax Conference 2026, Barcelona, Spain 2026
- JATA Conference, ATA Midyear Meeting, Nashville, TN 2026
- ATA Midyear Meeting, Dallas, TX 2025
- Boston Empirical Accounting Conference 2024
- EIASM Conference on Current Research in Taxation, Porto, Portugal 2024
- ATA Midyear Meeting, Long Beach, CA 2024
- Hawaii Accounting Research Conference, Honolulu, HI 2024
- Mannheim Taxation Conference, Mannheim, Germany 2023
- AAA Annual Meeting, San Diego, CA 2022

Conference Discussions

- ATA Midyear Meeting, Nashville, TN 2026
- EIASM Conference on Current Research in Taxation, Porto, Portugal 2024
- Hawaii Accounting Research Conference, Honolulu, HI 2024
- Mannheim Taxation Conference, Mannheim, Germany 2023
- AAA Annual Meeting, Denver, CO 2023
- AAA Annual Meeting, San Diego, CA 2022

Selected Conference Participation

- University of Texas/Waterloo Symposium on Research in Taxation 2024; 2026 (*expected*)
- Qualitative Research in Accounting Conference 2026
- AAA American Taxation Association Midyear Meeting 2021-2026
- University of Illinois Symposium on Tax Research XIX 2025
- LBS Tax Bootcamp 2024
- New England Accounting Conference 2024
- KPMG/ATA Tax Doctoral Consortium 2021, 2022, 2024, 2025
- AAA Financial Accounting and Reporting Section Midyear Meeting 2021, 2024
- Boston Empirical Accounting Conference 2022-2024
- Mannheim Taxation Conference 2020, 2021, 2023
- AAA Annual Meeting 2021-2023

Non-Degree Doctoral Student Visits

- NHH – Norwegian School of Economics 08/2024
- University of Mannheim 09/2023
- Paderborn University 10/2023

PROFESSIONAL EXPERIENCE**Deloitte Tax, LLP**

Tax Manager, Business Tax Services

Houston, TX

01/2013-05/2020

Tax Manager, Business Tax Services

Hyderabad, India

08/2014-09/2014, 06/2017

SERVICE

- ATA Midyear Meeting Committee – Tax Technical Update 2025-2026
- ATA Annual Meeting Committee 2025-2026
- NHH-BU Reading Group Co-coordinator (now Engage-EU) 2020-2026
- Ad Hoc Reviewer: FARS Midyear Meeting, ATA Midyear Meeting, AAA Annual Meeting

HONORS AND AWARDS

- Questrom School of Business Award for Outstanding Research 2024-2025
- Questrom School of Business Award for Outstanding Teaching 2023-2024
- Questrom School of Business Award for Outstanding PhD Citizen 2023-2024
- Boston University Questrom School of Business Ph.D. Fellowship 2020-2025
- Elijah Watt Sells Award for Outstanding Performance on the CPA exam 2013
- Loyola University Chicago Presidential Scholarship 2008-2011

MEMBERSHIPS AND CERTIFICATIONS

- Certified Public Accountant, Texas, Active 2014-Present
- American Accounting Association 2019-Present
- American Tax Association 2019-Present
- American Institute of Certified Public Accountants 2013-2020
- Alpha Sigma Nu (Jesuit Honor Society) 2011-Present
- Tri-Alpha (First Generation College Student Honor Society) 2020-Present

PERSONAL INFORMATION

Hobbies: Reading, traveling, cooking, playing piano, crocheting, and relaxing with my husband and dog