

# Daniel D. Wangerin

## Assistant Professor of Accounting and Information Systems

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### ACADEMIC APPOINTMENTS

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Michigan State University	Assistant Professor of Accounting and Information Systems, 2011 – present
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### EDUCATION

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2011	Ph.D. in Accounting, University of Wisconsin-Madison
2003	MPA, University of Wisconsin-Whitewater
2002	BBA in Accounting, University of Wisconsin-Whitewater

### RESEARCH INTERESTS

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Mergers & acquisitions, financial reporting, corporate tax avoidance, fair value accounting, internal control quality, corporate governance, and corporate finance

### PUBLICATIONS

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Skaife, H. A., D. Veenman, and D. Wangerin. 2013. Internal control over financial reporting and managerial rent extraction: Evidence from the profitability of insider trading. *Journal of Accounting and Economics* 55 (1): 91–110.

Target Financial Reporting Quality and M&A Deals that go Bust (with Holly Skaife)  
*Contemporary Accounting Research*, forthcoming

### WORKING PAPERS

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Discretionary Classification of R&D Expense (with Holly Skaife and Laura Swenson) – under 1<sup>st</sup> round review at the *Journal of Accounting and Economics*

Auditors' Role in Financial Contracting: Evidence from SFAS 141(R) (with Kristian Allee) – under 1<sup>st</sup> round review at *The Accounting Review*

M&A Due Diligence and its Consequences for Post-Acquisition Performance and Financial Reporting (dissertation paper)

## **RESEARCH IN PROGRESS**

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Investor Perception of Changes in Tax Avoidance: Evidence from Acquisitions (with Dan Lynch and Miles Romney)

Corporate Tax Avoidance and Managerial Ability (with Allison Koester)

## **BUSINESS PRESS CITATIONS**

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["Deal or no deal: Can busted M&A deals be avoided?"](#) *The Wall Street Journal (CFO Journal)*.

["Deal or no deal: Can busted M&A deals be avoided?"](#) *Deloitte CFO Insights*.

["Can busted M&A deals be avoided?"](#) *Transaction Advisors*.

## **WORKSHOPS AND INVITED PRESENTATIONS**

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### **Workshop presentations**

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| 2013 | Michigan State University   |
| 2011 | Cornell University, Indiana University, University of Illinois, University of Kansas, Michigan State University, University of Notre Dame, Penn State, the Ohio State University, Texas Christian University, College of William & Mary |
| 2010 | Wisconsin School of Business  |
| 2008 | Wisconsin School of Business  |
| 2007 | Wisconsin School of Business  |

### **Conference presentations**

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| 2012 | American Accounting Association Annual Meeting<br>American Accounting Association FARS Midyear Meeting (discussant)<br>Midwest Summer Research Conference    |
| 2011 | Miami Accounting Rookie Recruiting & Research Camp<br>American Accounting Association FARS Midyear Meeting<br>American Accounting Association Annual Meeting |
| 2010 | American Accounting Association Annual Meeting   |

## **CONFERENCES ATTENDED**

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American Accounting Association Annual Meeting (2010, 2011, 2012)

American Accounting Association J. Michael Cook Doctoral Consortium (2010)

Financial Accounting Standards Board PhD Program (2008)

American Accounting Association FARS Midyear Meeting (2013, 2012, 2011, 2008)

American Accounting Association FARS Doctoral Consortium (2008)

CIBER International Finance and Economics Ph.D. Conference (2007)

## **TEACHING INTERESTS**

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Financial accounting, financial statement analysis, auditing

## **TEACHING EXPERIENCE**

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### **Michigan State University**

ACC 300 – Intermediate Financial Accounting I (Fall 2011, Fall 2012)

### **Wisconsin School of Business (2007 – 2009)**

AIS 100 - Introductory Financial Accounting (Spring 2009)

AIS 301 - Intermediate Financial Reporting I (Fall 2008, Summer 2008, Spring 2008)

AIS 603 - Financial Statement Analysis and Valuation, Evening MBA (Spring 2007)

### **Teaching Assistant, Wisconsin School of Business (2006)**

AIS 603 - Financial Statement Analysis and Valuation, Fall 2006

## **PROFESSIONAL EMPLOYMENT**

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2006 – 2010 University of Wisconsin-Madison – teaching assistant and research assistant

2003 – 2006 Deloitte & Touche, LLP – Audit Senior

2002 Deloitte & Touche, LLP – Audit Intern

2001 SPX Corporation – Accounting Intern

2000 American Cancer Society – Accounting Intern

## **PROFESSIONAL CERTIFICATIONS**

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Certified Public Accountant (Wisconsin)

Certified Management Accountant (inactive)

## **HONORS AND AWARDS**

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Wisconsin School of Business Naming Gift Scholarship (2008 – 2010)

Shell Oil Scholar (2007 – 2008)

Wisconsin Institute of Certified Public Accountants High Achievement Award (awarded for top Wisconsin score on May 2003 AICPA Uniform CPA Examination)

WICPA Educational Foundation Graduate Accounting Scholarship (2002 – 2003)

## **PROFESSIONAL MEMBERSHIPS**

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American Accounting Association

## **ACADEMIC AND SERVICE ACTIVITIES**

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Department Advisory Committee, Accounting and Information Systems – Michigan State University (2012-present)

Deloitte Case Competition Faculty Advisor – Michigan State University

Volunteer Referee for AAA Annual Meeting Paper Submission – FARS Section

Volunteer Referee for AAA Midyear Meeting Paper Submission – FARS Section

Ad Hoc Reviewer, *Review of Accounting Studies*

Ad Hoc Reviewer, *Journal of Accounting and Public Policy*

Ph.D. and Research Programs Committee, Wisconsin School of Business (2008 – 2009)

Teaching Improvement Program Committee, Wisconsin School of Business (2008 – 2009)

2007 P.E.O.P.L.E Program Accounting Instructor, UW-Madison

PriceWaterhouseCoopers xFac Competition (2007 and 2008)