

# 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

### 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.

Skaife, H. A., and D. D. Wangerin. 2013. Target Financial Reporting Quality and M&A Deals that Go Bust. *Contemporary Accounting Research* 30 (2): 719–749.

### WORKING PAPERS

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Auditors' Role in Financial Contracting: Evidence from SFAS 141(R) (with Kristian Allee) – revising for resubmission at *Contemporary Accounting Research*

Does Operational Efficiency Spill Over onto the Tax Return? (with Allison Koester and Terry Shevlin) – under review at the *Journal of Accounting and Economics*

Accounting Rules and Post-Acquisition Profitability for Business Combinations (with Victoria Dickinson and John Wild) – revising for resubmission to *Accounting Horizons*

Classification Shifting and R&D Expense (with Holly Skaife and Laura Swenson) – under review at the *Journal of Accounting Research*

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

Saying No in Standard Setting: What Influences FASB Board Members' Voting Decisions? (with John Jiang and Isabel Wang)

### **RESEARCH IN PROGRESS**

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Does increased compensation disclosure matter? Evidence from mergers and acquisitions (with Isabel Wang and Sue Wang)

### **BUSINESS PRESS CITATIONS**

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[\*The Wall Street Journal: CFO Journal\*](#)

[\*Deloitte CFO Insights\*](#)

[\*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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|------|---|
| 2014 | UNC Tax Symposium   |
| 2013 | American Accounting Association Annual Meeting (discussant)   |
| 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  
                  American Accounting Association FARS Midyear Meeting  
                  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, 2013)

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

#### *By Invitation*

Trueblood Seminars (scheduled in February 2014)

McCombs Accounting Research Conference (scheduled in March 2014)

17<sup>th</sup> Annual UNC Tax Symposium (2014)

Contemporary Accounting Research Conference (2013)

Illinois Symposium on Tax Research XIII (2013)

Deloitte Foundation/FSA Faculty Consortium (2013)

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

Financial Accounting Standards Board PhD Program (2008)

American Accounting Association FARS Doctoral Consortium (2008)

CIBER International Finance and Economics PhD 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, Fall 2013)

#### **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)

AIS 603 - Financial Statement Analysis and Valuation, Teaching Assistant (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)  
Broad College of Business – New Faculty Orientation Teaching Panel (2013)  
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, *Journal of International Accounting Research*

Ad Hoc Reviewer, *Contemporary Accounting Research*

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)