

Daniel D. Wangerin

Assistant Professor of Accounting and Information Systems

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ACADEMIC APPOINTMENTS

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

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

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

PUBLICATIONS

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

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

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

Does Operational Efficiency Spill Over onto the Tax Return? (with Allison Koester and Terry Shevlin)

Classification Shifting and R&D Expense (with Holly Skaife and Laura Swenson)

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

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

Tax Incentives for R&D Expense Classification Shifting (with Stacie Laplante, Holly Skaife, and Laura Swenson)

Financial reporting implications of non-controlling interests for future performance (with Kristian Allee and Kathy Petroni)

BUSINESS PRESS CITATIONS

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

[*Deloitte CFO Insights*](#)

[*Transaction Advisors*](#)

WORKSHOPS AND INVITED PRESENTATIONS

Workshop presentations

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

2014	UNC Tax Symposium
2013	American Accounting Association Annual Meeting (discussant)

2012	American Accounting Association Annual Meeting American Accounting Association FARS Midyear Meeting (discussant) 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

American Accounting Association Annual Meeting (2010, 2011, 2012, 2013)

American Accounting Association FARS Midyear Meeting (2014, 2013, 2012, 2011, 2008)

American Accounting Association ATA Midyear Meeting (2014)

By Invitation

Trueblood Seminars (2014)

McCombs Accounting Research Conference (2014)

17th 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

Financial accounting, auditing, financial statement analysis

TEACHING EXPERIENCE

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

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

Certified Public Accountant (Wisconsin)

Certified Management Accountant (inactive)

HONORS AND AWARDS

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

American Accounting Association

ACADEMIC AND SERVICE ACTIVITIES

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)