

# Michelle L. Nessa

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## ACADEMIC POSITIONS

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Assistant Professor, Michigan State University (2014 – present)

## EDUCATION

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Ph.D. in Accounting, University of Iowa (2014)  
M.S. in Taxation, DePaul University (2008)  
B.S.B.A. in Accounting/International Business, Drake University (2006)

## WORKING PAPERS

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The U.S. tax and financial reporting treatment of foreign earnings and U.S. multinational companies' payout policies (dissertation paper). Under review at *The Accounting Review*.

What do investors infer about future cash flows from foreign earnings earned by firms with low average foreign tax rates? (with Terry Shevlin and Ryan Wilson). Revising for resubmission to *The Accounting Review*.

Do auditor-provided tax services improve estimates of tax reserves in the post-SOX and post-FIN 48 periods? (with Cristi Gleason and Lillian Mills). Under review at *Contemporary Accounting Research*.

## TEACHING EXPERIENCE

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Federal Income Tax Accounting, Michigan State University (Fall 2014)  
Introduction to Financial Accounting, University of Iowa (Fall 2010, Fall 2011)

## RESEARCH PRESENTATIONS

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Emory University (2014)  
Indiana University (2014)  
Michigan State University (2014)  
Ohio State University (2014)  
University of Missouri (2014)  
University of Oklahoma (2014)  
University of Iowa (2012, 2013)  
American Accounting Association Annual Meeting (2012)

## PROFESSIONAL SERVICE

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American Taxation Association *JATA* Conference Committee (2013-2014, 2014-2015)

American Taxation Association Annual Meeting Program Committee (2014-2015)  
American Accounting Association Annual Meeting Discussant (2013, 2014)  
American Accounting Association Annual Meeting Reviewer (2012, 2014, 2015)

## **HONORS AND AWARDS**

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Ballard and Seashore Dissertation Year Fellowship, University of Iowa (2013-2014)  
Accounting Doctoral Scholars Program Scholarship (2009-2013)

## **PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS**

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Illinois Certified Public Accountant (inactive)  
American Accounting Association  
American Taxation Association

## **PROFESSIONAL EXPERIENCE**

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Tax Senior, Ernst & Young LLP, Chicago, IL (2006-2009)  
Corporate Tax Specialist, Kingsway America, Inc., Elk Grove Village, IL (2006)  
Tax Technician, KPMG, LLP, Des Moines, IA (2005)