

# Miles A. Romney, MS, CPA

Doctoral Candidate

Michigan State University

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## EDUCATION

- May 2016 (expected) **MICHIGAN STATE UNIVERSITY**  
Doctorate of Philosophy—Accounting  
Major focus area: Taxation. Minor: Finance & Economics
- May 2005 **UNIVERSITY OF SAN DIEGO**  
Masters in Accountancy and Financial Management  
Emphasis in Personal Financial Planning
- April 2001 **BRIGHAM YOUNG UNIVERSITY**  
BS Accountancy, Spanish Minor

## RESEARCH INTERESTS

Tax issues in M&A; taxes and business strategy; tax avoidance

## CURRENT RESEARCH

“Finding the ‘Good’ in Goodwill: Using Income Tax Accounting to Evaluate Acquisitions” *Dissertation in progress.*

“Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Taxable Acquisitions”, with Daniel Lynch, Bridget Stomberg, and Daniel Wangerin. *Work in progress – preparing for initial submission to the Journal of Accounting Research.*

“Who drives inversions? Evidence of the shareholder demand hypothesis”, with Wayne Nesbitt. *Work in progress – gathering data.*

“Tax Strategy: A Survey of CFOs”, with Daniel Lynch and Ed Outslay. *Work in progress – developing survey instrument.*

## ACADEMIC WORK EXPERIENCE

### *Research Assistant*

#### **MICHIGAN STATE UNIVERSITY**

Assigned to Dan Wangerin, Ed Outslay & Wayne Nesbitt

### *Teaching Experience*

**2012 – present**

#### **MICHIGAN STATE UNIVERSITY, *Instructor***

3 sections of ACC 201 Principles of Financial Accounting

(Average Evaluation: 4.38/5)

2 sections of ACC 331 Federal Income Tax Accounting

(Average Evaluation: 4.24/5)

#### **MICHIGAN STATE UNIVERSITY, *Teaching Assistant***

1 section of ACC 202 Principles of Managerial Accounting

2 sections of PIM 811 Financial Accounting (Executive MBA)

(No evaluations solicited for TA role)

**2005 – 2011**

#### **UNIVERSITY OF SAN DIEGO, *Visiting Professor***

14 sections of ACCT 201 Principles of Financial Accounting

(Average Evaluation: 4.09/5)

30 sections of ACCT 202 Principles of Managerial Accounting

(Average Evaluation: 4.02/5)

6 sections of MACC 520 Fundamentals of Personal Financial Planning

(Average Evaluation: 4.36/5)

**2008 – 2011**

#### **BECKER CPA REVIEW, *Accounting Lecturer***

100 lectures of Financial, Audit, Regulation & BEC CPA exam review

## PRESENTATIONS

**2014 – 2015**

#### **“Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Taxable Acquisitions”**

BYU Accounting Research Symposium

ATA Mid-Year Meeting, Washington, DC

AAA Annual Meeting, Chicago, IL

**2013**

#### **“C is for ‘Cookie Jar Reserves’: Discretionary Accruals and Negative Book-Tax Differences”**

BYU Accounting Research Symposium

**2011**

#### **“Feedback from the Trenches: A First Year Perspective”**

Accounting Doctoral Scholars (ADS) Program Orientation

**2008**

#### **“Profile of a Leader in the 21st Century: Accountants = Leaders?”**

International Society of Young Filipino Accountants Workshop

## CONFERENCES

- 2015** AAA Annual Meeting, Chicago, IL  
ATA Mid-Year Meeting, Washington, DC  
ATA/KPMG Tax Doctoral Consortium, Washington, DC  
Michigan Summer Symposium with Robert Verrecchia, Ann Arbor, MI
- 2014** ATA Mid-Year Meeting, San Antonio, TX  
ATA/KPMG Tax Doctoral Consortium, San Antonio, TX  
Midwest Accounting Research Conference, Columbus, OH  
Michigan Summer Symposium with Rob Bloomfield, Ann Arbor, MI  
BYU Accounting Research Symposium, Provo, UT
- 2013** ATA Mid-Year Meeting, San Diego, CA  
BYU Accounting Research Symposium, Provo, UT
- 2012** ATA Mid-Year Meeting, New Orleans, LA  
ATA/KPMG Tax Doctoral Consortium, New Orleans, LA  
BYU Accounting Research Symposium, Provo, UT
- 2011** Beta Alpha Psi Western Regional Meeting, Anaheim, CA
- 2010** Accounting Doctoral Scholars (ADS) Program Orientation, Chicago, IL  
AAA Annual Meeting, San Francisco, CA  
Beta Alpha Psi Annual Meeting, San Jose, CA  
Beta Alpha Psi Western Regional Meeting, San Francisco, CA
- 2009** Beta Alpha Psi Annual Meeting, New York, NY  
Beta Alpha Psi Western Regional Meeting, Las Vegas, NV
- 2008** AAA Annual Meeting, Anaheim, CA

## AWARDS AND HONORS

- 2015** PhD Student Excellence in Teaching Award, Michigan State University
- 2011** Graduate Accountancy Professor of the Year, University of San Diego
- 2010** Accounting Doctoral Scholar (ADS) Award Recipient
- 2009** Professor of the Year, Beta Theta Pi – Zeta Omega Chapter  
Professor of the Year, Class of 2009, University of San Diego
- 2007** Academic Integrity Award, USD Honor Council

## SERVICE

- 2009 – 2011** **BETA ALPHA PSI**, Zeta Kappa Chapter  
*Faculty Co-Advisor*
- 2009 – 2011** **ACCOUNTING SOCIETY**, University of San Diego  
*Faculty Co-Advisor*

## **WORK EXPERIENCE**

- 2003 – 2011**            **PACT FINANCIAL, Inc.**, *Public Accountant*, San Diego, CA
- 2003 – 2004**            **ENCORE CAPITAL GROUP**, *Senior Accountant*, San Diego, CA
- 2001 – 2003**            **DELOITTE & TOUCHE, LLP**, *Auditor*, San Diego, CA
- 2000**                      **PALOMAR COLLEGE**, *Accountant Assistant*, San Marcos, CA
- 2000**                      **HAZLO, Inc.**, *Accounting Consultant*, Mérida, Venezuela
- 1999 – 2000**            **NORTH COUNTY BANK**, *Teller*, Escondido, CA
- 1997 – 1998**            **THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**,  
*Church Representative*, Maracaibo, Venezuela
- 1994 – 1997**            **BANK OF AMERICA**, *Teller*, San Diego, CA

## **CERTIFICATIONS**

- 2003 – Present**            Certified Public Accountant, State of California (License #86691)
- 2009 – 2012**            Personal Finance Specialist, AICPA
- 2009 – 2012**            Certified Financial Planner, CFP Board

## **ORGANIZATIONS**

- 2013 – Present**            Michigan Society of CPAs
- 2010 – Present**            American Taxation Association
- 2003 – Present**            American Institute of CPAs
- 2006 – 2011**            California Society of CPAs