

Miles A. Romney, MS, CPA

Doctoral Candidate

Michigan State University

632 Bogue St, Room N244

East Lansing, MI 48824

(517) 432-1503 (office)

(619) 417-5883 (mobile)

romney@broad.msu.edu

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; taxation and financial reporting

CURRENT RESEARCH

“Finding the ‘Good’ in Goodwill: Evidence from Acquisitions Using Income Tax Accounting” *Dissertation road paper*.

Dissertation Committee: Ed Outslay (chair)
Kathy Petroni
Dan Wangerin
Paul Menchik

“Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Taxable Acquisitions”, with Daniel Lynch, Bridget Stomberg, and Daniel Wangerin. *Under review at the Journal of Accounting Research*.

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

“Tax Risk Management: 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	ATA Mid-Year Meeting, Washington, DC ATA/KPMG Tax Doctoral Consortium, Washington, DC Michigan Summer Symposium with Robert Verrecchia, Ann Arbor, MI AAA Annual Meeting, Chicago, IL Notre Dame Accounting Research Conference, South Bend, IN Illinois Symposium on Tax Research, Chicago, IL Illinois Tax Doctoral Consortium, Chicago, IL BYU Accounting Research Symposium, Provo, UT
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 <i>Faculty Co-Advisor</i>
2009 – 2011	ACCOUNTING SOCIETY , University of San Diego <i>Faculty Co-Advisor</i>

WORK EXPERIENCE

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

REFERENCES

Professor Ed Outslay (chair)

Deloitte / Michael Licata Endowed Professor of Taxation
Eli Broad Graduate School of Management
Michigan State University
632 Bogue St., N226
East Lansing, MI 48824
(517) 432-2912
outslay@broad.msu.edu

Professor Ranjani Krishnan

Mainstreet Capital Partners Endowed Professor
Eli Broad Graduate School of Management
Michigan State University
632 Bogue St., N207
East Lansing, MI 48824
(517) 353-4687
krishnan@broad.msu.edu

Professor Kathy Petroni

Deloitte / Michael Licata Professor of Accounting
Eli Broad Graduate School of Management
Michigan State University
632 Bogue St., N225
East Lansing, MI 48824
(517) 432-2924
petroni@broad.msu.edu