Daniel D. Wangerin

*Broad College of Business N231 Business College Complex East Lansing, MI 48823*
(517) 884-0711 wangerin@broad.msu.edu [SSRN author homepage](http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1182880)

**ACADEMIC APPOINTMENTS**

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

**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, standard setting, corporate tax avoidance, fair value accounting, internal control quality, 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.

Koester, A., T. Shevlin, and D. Wangerin. 2016. The Role of Managerial Ability in Corporate Tax Avoidance. *Management Science, forthcoming.*

Accounting Rules and Post-Acquisition Profitability for Business Combinations (with Victoria Dickinson and John Wild) – *Accounting Horizons, forthcoming.*

**WORKING PAPERS**

Do Fools Rush In? The Importance of Transactional Due Diligence in M&A – under 2nd round at *Contemporary Accounting Research* (dissertation paper)

Saying No in Standard Setting: What Influences FASB Board Members’ Voting Decisions? (with John Jiang and Isabel Wang) – revising for 2nd round at *Accounting, Organizations, and Society*

Earnings Predictability, Auditor Verification, and Financial Contracting: Evidence from Earnouts and SFAS 141R (with Kristian Allee) – revising for 2nd round review at *Review of Accounting Studies*

M&A and CEO pay-performance sensitivity: The effects of the 2006 SEC compensation disclosure regulation (with Isabel Wang and Sue Wang)

Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Taxable Acquisitions (with Dan Lynch, Miles Romney, and Bridget Stomberg)

Strategic Cost Classification and the R&D Tax Credit (with Stacie Laplante, Holly Skaife, and Laura Swenson)

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

**BUSINESS PRESS CITATIONS AND MEDIAN MENTIONS**

[*The Wall Street Journal: CFO Journal*](http://deloitte.wsj.com/cfo/2013/03/04/deal-or-no-deal-can-busted-ma-deals-be-avoided/)

[*Deloitte CFO Insights*](http://www.deloitte.com/view/en_US/us/Services/additional-services/chief-financial-officer/cfo-insights/d7c8a579eca8c310VgnVCM3000003456f70aRCRD.htm)

[*Transaction Advisors*](http://www.transactionadvisors.com/insights/can-busted-ma-deals-be-avoided)

[*Huffington Post Money*](http://www.huffingtonpost.com/allison-koester/managers-save-money_b_5226798.html)

[*Compliance Week*](http://webcache.googleusercontent.com/search?q=cache:FGhB6uwkfNkJ:www.complianceweek.com/news/news-bulletin/planning-ahead-to-manage-ma-due-diligence+&cd=1&hl=en&ct=clnk&gl=us#.VN0G2vnF-VE)

[*Bureau VanDijk Industry News*](http://www.bvdinfo.com/industrynews/compliance-and-due-diligence/industry-experts-highlight-importance-of-it-in-m-a-due-diligence/801773989)

[*Banc Investment Daily*](https://www.pcbb.com/bid/2013/03/25)

[*Erasmus Research Institute of Management*](http://www.erim.eur.nl/research/news/detail/3193-why-high-quality-financial-reporting-matters/)

[*Yahoo! Finance*](http://finance.yahoo.com/news/back-school-deloitte-foundation-american-143800347.html)

[*Bloomberg*](http://www.bloomberg.com/research/markets/news/article.asp?docKey=600-201604191038PR_NEWS_USPRX____NY75289-1)

[*Morningstar*](https://www.morningstar.com/news/pr-news-wire/PRNews_20160419NY75289/back-to-school-deloitte-foundation-american-accounting-association-team-with-academia-to-enhance-education-for-future-auditors-and-accountants.print.html)

**WORKSHOPS AND INVITED PRESENTATIONS**

**Workshop presentations**

2016 University of Minnesota, University of Connecticut (scheduled in November)

2015 McGill University

2014 Purdue University, University of Mississippi

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**

2016 American Tax Association Midyear Meeting

2015 American Accounting Association FARS Midyear Meeting
American Tax Association Midyear Meeting

2014 UNC Tax Symposium
American Accounting Association Annual Meeting

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 (2010-2015)

American Accounting Association FARS Midyear Meeting (2008, 2011-2015)

American Accounting Association ATA Midyear Meeting (2014-2016)

*By Invitation*

FASB Faculty Program (2015)

FASB Financial Reporting Issues Conference (2015, 2016)

Trueblood Seminars (2014, 2015, 2016)

McCombs Accounting Research Conference (2014)

17th Annual UNC Tax Symposium (2014)

Contemporary Accounting Research Conference (2013, 2014)

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 EXPERIENCE**

***Michigan State University***

ACC 300 – Intermediate Financial Accounting I (Fall 2011-2015)
MBA 802 – Financial Reporting Strategy (Fall 2015)

***University of Wisconsin-Madison***
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, FARS Section

**ACADEMIC AND SERVICE ACTIVITIES**

Ad Hoc Reviewer, *Contemporary Accounting Research*, *European Accounting Review*, *Review of Accounting Studies*, *Journal of Accounting and Public Policy*, *Journal of International Accounting Research*, *The Accounting Review*, *Management Science*

Section Liaison and Volunteer Referee for AAA Annual Meeting Paper Submission – FARS Section

Volunteer Referee for AAA Midyear Meeting Paper Submission – FARS Section

Deloitte Trueblood AAA committee co-chair (2014 – 2016)

Department Curriculum Committee, Accounting and Information Systems – Michigan State University (2015)

Department Advisory Committee, Accounting and Information Systems – Michigan State University (2012-2014)

Broad College of Business – New Faculty Orientation Teaching Panel (2013)

Deloitte Case Competition Faculty Advisor – Michigan State University

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)