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## WAYNE L. NESBITT

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Eli Broad College of Business  
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September 2016

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### ACADEMIC EXPERIENCE

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**Michigan State University, Eli Broad College of Business**  
Assistant Professor

**East Lansing, MI**  
August 2014-Present

### EDUCATION

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**University of Georgia, Terry College of Business**  
Ph.D. in Accounting  
Masters in Business Administration

**Athens, GA**  
May 2014  
May 2008

**Association of Chartered Certified Accountants/  
Institute of Chartered Accountants of Jamaica**  
Professional Certification - Chartered Certified Accountant

**Kingston, JA**  
December 2003

### RESEARCH

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#### Research Interests

- Corporate Tax Planning, Financial Reporting, Capital Markets

#### Working Papers

- “Unrecognized tax benefits: Disentangling the Effects Tax Aggressiveness and Financial Reporting Discretion.” (*dissertation*), 2016.
  - *Revising for second round submission to The Accounting Review*
  - 2014 job market presentations: Louisiana State University, Michigan State University, University of Waterloo
- “The Relation among Trapped Cash, Permanently Reinvested Earnings, and Foreign Cash.” with Stacie K. Laplante, 2016.
  - *Under review at the Journal of Corporate Finance*
  - Invited presentations: 2015 Berlin-Vallendar Conference on Tax Research, 2015 EIASM’s Workshop on Current Research in Taxation, 2016 Midwest Accounting Research Conference

- “The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks” with Edmund Outslay and Anh Persson, 2016.
  - Invited presentations: 6th North American CSEAR Conference, 2016 AAA Annual Meeting, 2016 National Tax Association Annual Conference
- “Tax Planning and Managers’ Preference for Smooth Earnings”, with Benjamin C. Ayers.
  - Invited presentations: 2013 American Taxation Association Mid-year Meeting Research Forum

## Works in Progress

- “The Composition of Book-Tax Differences,” with Stacie K. Laplante and Steve Utke.
- “Who Drives Inversions? Evidence of the Shareholder Demand Hypothesis” with Miles Romney.

## TEACHING

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### Teaching Interest

- Corporate, Partnership and Individual Taxation; International Taxation

### Teaching Experience

- Michigan State University
  - Federal Taxation I Spring 2015 - Present
- University of Georgia
  - Introduction to Taxation 2011 - 2013

## CONFERENCE ATTENDANCE AND PAPER PRESENTATIONS

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|---|-------------------|
| • 2 <sup>nd</sup> UT-Austin/Waterloo Biennial Taxation Research Symposium, 2016 | Waterloo, ON      |
| • 2016 AAA Annual Meeting, 2016 ( <b>discussant, moderator</b> )                | New York, NY      |
| • Midwest Accounting Research Conference, 2016 ( <b>presenter</b> )             | State College, PA |
| • 19 <sup>th</sup> Annual UNC Taxation Symposium, 2016                          | Chapel Hill, NC   |
| • ATA Midyear Meeting, 2016 ( <b>discussant</b> )                               | Orlando, FL       |
| • AAA New Faculty Consortium, 2016  | Leesburg, VA      |
| • AAA Annual Meeting, 2015  | Chicago, IL       |
| • PwC Accounting & Tax Symposium, 2015  | Chicago, IL       |
| • 20 <sup>th</sup> Deloitte Tax Faculty Symposium, 2015                         | Westlake, TX      |
| • Grant Thornton Tax Leadership Conference, 2015                                | Dallas, TX        |
| • ATA Midyear Meeting, 2015   | Washington, DC    |
| • Ernst & Young Tax Educator’s Symposium, 2014                                  | Washington, DC    |
| • UT-Austin/Waterloo Taxation in a Global Economy Symposium, 2014               | Austin, TX        |
| • AAA Annual Meeting, 2014  | Atlanta, GA       |
| • PwC Accounting & Tax Symposium, 2014  | Atlanta, GA       |
| • ATA Midyear Meeting, 2014   | San Antonio, TX   |
| • University of Illinois Symposium on Tax Research XIII, 2013                   | Chicago, IL       |

## CONFERENCE ATTENDANCE AND PAPER PRESENTATIONS (Continued)

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- AAA Annual Meeting, 2013 (**discussant**) Anaheim, CA
- ATA Midyear Meeting, 2013 (**discussant/research forum presenter**) San Diego, CA
- ATA Midyear Meeting, 2012 New Orleans, LA
- ATA Midyear Meeting, 2011 Washington, DC
- KPMG/ATA Doctoral Consortium, 2011 Washington, DC
- ATA Midyear Meeting, 2010 Denver, CO
- KPMG/ATA Doctoral Consortium, 2011 Denver, CO

## RESEARCH SERVICE

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- Reviewer Service:
  - American Accounting Association (AAA) Annual Meeting (2016)
  - American Tax Association (ATA) Mid-Year Meeting (2013, 2016)
  - AAA Midwest Region Meeting (2015)
- ATA Research Resources and Methodologies Committee (2013, 2016)

## AWARDS AND HONORS

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- Robert Richardson Rice Graduate Fellowship, 2013
- University of Georgia Outstanding Teaching Assistant Award, 2013
- NMBBAA (Atlanta Chapter) PhD Scholarship Award, 2012
- J.M. Tull Accounting Excellence Scholarship, 2009-2014
- Terry College of Business Buck Alston Mickel Scholarship, 2011-2014
- Terry College of Business E.T. Comer Scholarship, 2009-2011

## PROFESSIONAL EXPERIENCE

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**British American Tobacco Plc (UK)**  
*Financial Planning Manager, Financial Analyst*  
*Planning Analyst, Cost Accountant*

**Kingston, JA**  
1998-2006

**National Commercial Bank Ja. Ltd.**  
*Senior Accounting Officer, Accounting Officer, Accounting Clerk*

**Kingston, JA**  
1993-1998

## MEMBERSHIP IN PROFESSIONAL ORGANIZATIONS

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- American Accounting Association
- American Taxation Association
- National Tax Association
- Institute of Chartered Accountants of Jamaica (*inactive*)
- Association of Chartered Certified Accountants (*inactive*)