

Michelle L. Nessa

Michigan State University
Eli Broad College of Business
N251 Business College Complex
East Lansing, MI 48824

Phone: (517) 432-3229
E-mail: nessa@broad.msu.edu

ACADEMIC POSITIONS

Assistant Professor, Michigan State University (2014 – present)

EDUCATION

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)

PUBLICATIONS

Nessa, M. L. 2017. Repatriation tax costs and U.S. multinational companies' shareholder payouts. *The Accounting Review* 92 (4): 217-241.

Gleason, C. A., L. F. Mills, and M. L. Nessa. Does FIN 48 improve firms' estimates of tax reserves? *Contemporary Accounting Research*, forthcoming.

WORKING PAPERS

How do IRS resources affect the corporate audit process? (with Casey Schwab, Bridget Stomberg, and Erin Towery).

How do reductions in foreign country corporate tax rates affect U.S. domestic manufacturing firms? (with Jaewoo Kim and Ryan Wilson).

Law firms as tax planning service providers (with Andrew Acito).

Non-audit services and the timeliness and reliability of earnings announcements (with Chris Hogan and Joe Schroeder).

TEACHING EXPERIENCE

Federal Income Tax Accounting, Michigan State University (Fall 2014-2016, Spring 2018)
Introduction to Financial Accounting, University of Iowa (Fall 2010, Fall 2011)

RESEARCH PRESENTATIONS

University of Notre Dame (scheduled 2018)
Washington State University (scheduled 2018)
Florida Atlantic University (scheduled 2018)
University of North Carolina Tax Symposium (2018)
American Taxation Association Mid-Year Meeting (2018)
Journal of the American Taxation Association Conference (2016)
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, 2018)

PROFESSIONAL SERVICE

Ad Hoc Reviewer: *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Journal of the American Taxation Association*, *Accounting Horizons*
American Taxation Association Doctoral Consortium Committee (2018)
American Taxation Association *JATA* Conference Committee (2013-2014, 2014-2015, 2016-2017, 2017-2018)
American Taxation Association Annual Meeting Program Committee (2014-2015, 2015-2016)
Discussant, American Taxation Association Mid-Year Meeting (2018)
Discussant, National Tax Association Annual Conference (2016)
Discussant, Financial Accounting and Reporting Section Mid-Year Meeting (2016)
Discussant, Midwest Summer Research Conference (2015)
Discussant, American Accounting Association Annual Meeting (2013, 2014, 2015, 2016, 2018)
Reviewer, American Taxation Association Mid-Year Meeting (2015)
Reviewer, Financial Accounting and Reporting Section Mid-Year Meeting (2011, 2015, 2017)
Reviewer, American Accounting Association Annual Meeting (2012, 2014-2018)

UNIVERSITY SERVICE

Accounting and Information Systems Department Brownbag Series Coordinator (2018)
Accounting and Information Systems Department Advisory Committee (2018)
Accounting and Information Systems Department Undergraduate Curriculum Committee (2017-2018)

MEDIA MENTIONS

“AAA Study: Payouts to be Modest at Best,” *Accounting Web*. (August 11, 2017).

“Shareholders may not see much benefit from repatriation,” *Accounting Today*. (August 8, 2017).

“Would a Territorial Tax System Help Investors?” *CFO* (August 1, 2017).

“Ending Federal Tax on U.S. Corp. Profits Abroad Likely to Have Little Effect,” *CPA Practice Advisor* (August 1, 2017).

HONORS AND AWARDS

Ballard and Seashore Dissertation Year Fellowship, University of Iowa (2013-2014)

Accounting Doctoral Scholars Program Scholarship (2009-2013)

PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS

Illinois Certified Public Accountant (inactive)

American Accounting Association

American Taxation Association

PROFESSIONAL EXPERIENCE

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)