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## WAYNE L. NESBITT

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Eli Broad College of Business  
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September 2018

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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, International Tax, Financial Reporting Disclosures

#### Published Papers

- “The Relation among Trapped Cash, Permanently Reinvested Earnings, and Foreign Cash.” with Stacie K. Laplante. 2017. *Journal of Corporate Finance* 44, 126-148.
  - Invited presentations: 2015 Berlin-Vallendar Conference on Tax Research, 2015 EIASM’s Conference on Current Research in Taxation, 2016 Midwest Accounting Research Conference

#### Working Papers

- “Auditor Tax Advisory Services and Clients’ Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services?” with Anh Persson and Joanna Shaw, 2018.
  - Invited presentations: 2018 EIASM’s Conference on Current Research in Taxation, 2018 MidWest AAA Regional Meeting, 2018 National Tax Association Conference

- “The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks” with Edmund Outslay and Anh Persson, 2017.
  - *Revising for second round submission to The Journal of Accounting and Economics*
  - Invited presentations: 6th (2016) North American CSEAR Conference, 2016 AAA Annual Meeting, 2016 National Tax Association Conference, 2017 JATA Conference
- “Unrecognized Tax Benefits: Disentangling the Effects Tax Aggressiveness and Financial Reporting Discretion.” (*Dissertation*), 2018.
  - *Revising for second round submission to The Accounting Review*
  - Presentations: Louisiana State University, Michigan State University, University of Waterloo

## Works in Progress

- “How Does the U.S. Tax Reform Impact High and Low Tax Rate Firms?”, with Edmund Outslay and Anh Persson.
- “Consequences of the Prohibition of Auditor Provided Tax Services: Lessons from E.U. 2014 Audit Directive.” with Joanna Shaw.

## TEACHING

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### Teaching Interest

- Corporate, Partnership, and Individual Taxation; International Taxation

### Teaching Experience

- Michigan State University
  - Federal Income Tax Accounting Spring 2015 - Present
- University of Georgia
  - Introduction to Taxation 2011 - 2013

## CONFERENCE ATTENDANCE AND PAPER PRESENTATIONS

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- AAA Annual Meeting, 2017 Washington, DC
- 2018 ELASM’s Conference on Current Research in Taxation  
(**presenter, discussant**) Munster, Germany
- 2017 NTA Annual Meeting (**discussant**) Philadelphia, PA
- University of Illinois Symposium on Tax Research XV, 2017 Chicago, IL
- AAA Annual Meeting, 2017 New York, NY
- ATA Midyear Meeting, 2017 Phoenix, AZ
- 2016 NTA Annual Meeting Baltimore, MD
- 2<sup>nd</sup> UT-Austin/Waterloo Biennial Taxation Research Symposium, 2016 Waterloo, ON
- AAA Annual Meeting, 2016 (**discussant, moderator**) New York, NY
- Midwest Accounting Research Conference, 2016 (**presenter**) State College, PA
- 19<sup>th</sup> Annual UNC Taxation Symposium, 2016 Chapel Hill, NC
- ATA Midyear Meeting, 2016 (**discussant**) Orlando, FL

## **CONFERENCE ATTENDANCE AND PAPER PRESENTATIONS (Continued)**

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- 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
- 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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- JATA Annual Conference Committee (2017 - present)
- ATA Research Resources and Methodologies Committee (2013, 2016-2017)
- Reviewer Service:
  - American Accounting Association (AAA) Annual Meeting (2016)
  - American Tax Association (ATA) Mid-Year Meeting (2013, 2016-present)
  - AAA Midwest Region Meeting (2015)

## **OTHER ACADEMIC SERVICE**

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- Faculty advisor to the MSU Volunteer Income Tax Assistant student group (2014-present)
- Advisor to the MSU student team to the annual Deloitte FanTAXtic Competition
- Member of the Faculty Senate (2018 - present)

## **AWARDS AND HONORS**

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- Robert Richardson Rice Graduate Fellowship, 2013
- University of Georgia Outstanding Teaching Assistant Award, 2013
- NBMBA (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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### **Carreras Jamaica Limited**

*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*)