
WAYNE L. NESBITT

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Eli Broad College of Business
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ACADEMIC EXPERIENCE

Michigan State University, Eli Broad College of Business
Assistant Professor

East Lansing, MI
August 2014-Present

EDUCATION

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

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

- “The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks” with Edmund Outslay and Anh Persson, 2019.
 - *Revising for third round review at 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*), 2019.
 - Submitted for review at *The Accounting Review*
 - Presentations: Louisiana State University, Michigan State University, University of Waterloo
- “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, 2019.
 - Invited presentations: 2018 EIASM’s Conference on Current Research in Taxation, 2018 MidWest AAA Regional Meeting, 2018 National Tax Association Conference, 2019 ATA Midyear Meeting, 2019 CAAA Annual Meeting, 2019 AAA Annual Meeting

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 on Auditor Provided Tax Services: Lessons from E.U. 2014 Audit Directive.” with Joanna Shaw.

TEACHING

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

- ATA Midyear Meeting, 2019 (**presenter**) Washington, DC
 - 2018 NTA Annual Meeting New Orleans, LA
 - 3rd UT-Austin/Waterloo Biennial Taxation Research Symposium, 2018 Austin, TX
 - AAA Annual Meeting, 2018 (**moderator**) Washington, DC
 - 2018 EIASM’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
 - 2nd UT-Austin/Waterloo Biennial Taxation Research Symposium, 2016 Waterloo, ON
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CONFERENCE ATTENDANCE AND PAPER PRESENTATIONS (Continued)

- AAA Annual Meeting, 2016 (**discussant, moderator**) New York, NY
- Midwest Accounting Research Conference, 2016 (**presenter**) State College, PA
- 19th Annual UNC Taxation Symposium, 2016 Chapel Hill, NC
- ATA Midyear Meeting, 2016 (**discussant**) Orlando, FL
- AAA New Faculty Consortium, 2016 Leesburg, VA
- AAA Annual Meeting, 2015 Chicago, IL
- PwC Accounting & Tax Symposium, 2015 Chicago, IL
- 20th 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

- JATA Annual Conference Selection Committee (2017 - present)
- ATA Research Resources and Methodologies Committee (2013, 2016-2017)
- Reviewer Service:
 - The Accounting Review (2019)
 - Journal of the American Taxation Association (2018-present)
 - American Accounting Association (AAA) Annual Meeting (2016-present)
 - American Tax Association (ATA) Mid-Year Meeting (2013, 2016-present)
 - AAA Midwest Region Meeting (2015)

AWARDS AND HONORS

- Robert Richardson Rice Graduate Fellowship, 2013
 - University of Georgia Outstanding Teaching Assistant Award, 2013
 - NBMBAA (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
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OTHER ACADEMIC SERVICE

- Faculty advisor to the MSU Volunteer Income Tax Assistant student group (2014-present)
- Faculty advisor to the MSU team to the Deloitte FanTAXtic Competition (2017-present)
- Member of the Faculty Senate (2018 - present)

PROFESSIONAL EXPERIENCE

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

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