

## **Michelle L. Nessa**

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### **ACADEMIC POSITIONS**

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Assistant Professor, Michigan State University (2014 – present)

### **EDUCATION**

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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**

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Nessa, M., Schwab, C., Stomberg, B., and E. Towery. 2019. How do IRS resources affect the corporate audit process? *The Accounting Review*, forthcoming.

Gleason, C. A., L. F. Mills, and M. L. Nessa. 2018. Does FIN 48 improve firms' estimates of tax reserves? *Contemporary Accounting Research* 35 (3): 1395-1429.

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

### **WORKING PAPERS**

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"How do reductions in foreign country corporate tax rates affect U.S. domestic manufacturing firms?" with Jaewoo Kim and Ryan Wilson. (Revising for resubmission to *The Accounting Review*.)

"Non-audit services and the timeliness and reliability of earnings announcements" with Chris Hogan and Joe Schroeder. (Revising for resubmission to *The Accounting Review*.)

"Law firms as tax planning service providers" with Andrew Acito. (Revising for resubmission to *The Accounting Review*.)

### **TEACHING EXPERIENCE**

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Federal Income Tax Accounting, Michigan State University

## RESEARCH PRESENTATIONS

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Virginia Tech Accounting Research Conference – Blacksburg, VA	2019
Indiana University Spring Tax Camp – Bloomington, IN	2019
Florida Atlantic University – Boca Raton, FL	2018
Washington State University – Pullman, WA	2018
University of Notre Dame – South Bend, IN	2018
University of North Carolina Tax Symposium – Chapel Hill, NC	2018
American Accounting Association Annual Meeting – Washington, D.C.	2018
American Taxation Association Mid-Year Meeting – New Orleans, LA	2018
<i>Journal of the American Taxation Association</i> Conference – Orlando, FL	2016
Emory University – Atlanta, GA	2014
Indiana University – Bloomington, IN	2014
Michigan State University – East Lansing, MI	2014
Ohio State University – Columbus, OH	2014
University of Missouri – Columbia, MO	2014
University of Oklahoma – Norman, OK	2014
University of Iowa – Iowa City, IA	2013
University of Iowa – Iowa City, IA	2012
American Accounting Association Annual Meeting – Washington, D.C.	2012

## INVITED PRESENTATIONS AND DISCUSSIONS

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Discussion, American Taxation Association Mid-Year Meeting – Washington, D.C.	2019
Presentation, American Taxation Association Doctoral Consortium – Washington, D.C.	2019
Discussion, American Accounting Association Annual Meeting – Washington, D.C.	2018
Discussion, American Taxation Association Mid-Year Meeting – New Orleans, LA	2018
Discussion, National Tax Association Annual Conference – Baltimore, MD	2016
Discussion, American Accounting Association Annual Meeting – New York, NY	2016
Discussion, Financial Accounting and Reporting Section Mid-Year Meeting – Newport Beach, CA	2016
Discussion, American Accounting Association Annual Meeting – Chicago, IL	2015
Discussion, Midwest Summer Research Conference – Champaign, IL	2015
Discussion, American Accounting Association Annual Meeting – Atlanta, GA	2014
Discussion, American Accounting Association Annual Meeting – Anaheim, CA	2013

## PROFESSIONAL SERVICE

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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 (2018-2019)

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)

Reviewer, American Taxation Association Mid-Year Meeting (2015, 2018)

Reviewer, Financial Accounting and Reporting Section Mid-Year Meeting (2011, 2015, 2017, 2018)

Reviewer, American Accounting Association Annual Meeting (2012, 2014-2018)

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## **UNIVERSITY SERVICE**

Accounting and Information Systems Department Brownbag Series Coordinator (2018 - present)

Accounting and Information Systems Department Advisory Committee (2018 - present)

Accounting and Information Systems Department Undergraduate Curriculum Committee (2017 - present)

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## **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).

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## **HONORS AND AWARDS**

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

Accounting Doctoral Scholars Program Scholarship (2009-2013)

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## **PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS**

Illinois Certified Public Accountant (inactive)

American Accounting Association

American Taxation Association

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## **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)