

## 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. (Under second round review at *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  
Introduction to Financial Accounting, University of Iowa

## 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*, *Journal of Accounting and Public Policy*

American Taxation Association Doctoral Consortium Committee (2018-2019)

American Taxation Association JATA Conference Committee (2013-2014, 2014-2015, 2016-2017, 2017-2018, 2019-2020)

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)

## **UNIVERSITY SERVICE**

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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 - 2019)  
Accounting and Information Systems Department Recruiting Committee (2019)

## **MEDIA MENTIONS**

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“IRS budget cuts costing the feds billions of dollars,” *CBS News* (August 16, 2019)  
“IRS may be missing out on billions from corporations,” *Politico* (August 16, 2019)  
“US govt loses billions in taxes due to IRS budget cuts: Study,” *International Business Times* (August 16, 2019)  
“Report: US government losing billions in corporate tax revenue from IRS budget cuts,” *USA Today* (August 15, 2019)  
“Are Republicans underfunding the IRS to help corporations pay less,” *Newsweek* (August 15, 2019)  
“IRS budget cuts cost \$34.4B in lost revenue from big business,” *Accounting Today* (August 15, 2019)  
“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**

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Ballard and Seashore Dissertation Year Fellowship, University of Iowa (2013-2014)  
Accounting Doctoral Scholars Program Scholarship (2009-2013)

## **PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS**

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Illinois Certified Public Accountant (inactive)  
American Accounting Association  
American Taxation Association

## **PROFESSIONAL EXPERIENCE**

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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)