

WAYNE L. NESBITT

Assistant Professor
Eli Broad College of Business
Michigan State University
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ACADEMIC EMPLOYMENT:

Assistant Professor
Michigan State University, Eli Broad College of Business
August 2014 to present

RESEARCH INTERESTS:

- Corporate tax planning
- Financial reporting issues related to taxation
- Tax risk and uncertainty

EDUCATION:

University of Georgia, Terry College of Business

- Doctorate in Philosophy – Accounting May 2014
- Masters in Business Administration May 2008

Association of Chartered Certified Accountants UK/
Institute of Chartered Accountants of Jamaica

- Professional Certification - Chartered Certified Accountant December 2003

RESEARCH:

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.

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 submission at The Journal of Accounting and Economics*
- “Unrecognized Tax Benefits: Disentangling the Effects Tax Aggressiveness and Financial Reporting Discretion.” 2019.
 - *Revising for second round submission at The Accounting Review*
- “Auditor Tax Advisory Services and Clients’ Tax Avoidance: Do Auditors Draw a Line in the Sand?” with Anh Persson and Joanna Shaw, 2020.
 - *Under review at The Accounting Review*

Works in Progress

- “Consequences of the Prohibition on Auditor Provided Tax Services: Lessons from E.U. 2014 Audit Directive.” with Joanna Shaw.
- “Tax Planning, Volatility and its Effects on Earnings Predictability”

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

PAPER PRESENTATIONS AND DISCUSSIONS:

- 2019 AAA Annual Meeting – Discussant San Francisco, CA
- 2019 Midwest Accounting Research Conference – Discussant East Lansing, MI
- 2019 ATA Midyear Meeting – Invited Presentation Washington, DC
- 2018 EIASM's Conference on Current Research in Taxation – Invited Presentation and Discussant Munster, Germany
- 2017 NTA Annual Meeting – Discussant Philadelphia, PA
- 2016 AAA Annual Meeting – Discussant New York, NY
- 2016 Midwest Accounting Research Conference – Invited Presentation State College, PA
- 2014 Job Market Presentations: Louisiana State University, Michigan State University, University of Waterloo
- 2013 AAA Annual Meeting – Discussant Anaheim, CA
- 2013 ATA Midyear Meeting – Discussant and Research forum Presentation San Diego, CA

SERVICE:

- Ad hoc Reviewer:
 - The Accounting Review (2019 – present)
 - 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)
- Dissertation Committee Member – Anh Persson. Placement: Univ. of Illinois UC
- Dissertation Committee Member – Luke Weiler (Expected graduation 2020)
- 2020 ATA Annual Meeting Program Committee Member
- JATA Annual Conference Selection Committee Member (2017 - 2019)
- ATA Research Resources and Methodologies Committee Member (2013, 2016-2017)
- Member of the MSU Faculty Senate and University Council (2018 – present)
- Member of the AIS Dept Undergraduate Curriculum Committee (2019 – present)
- MSU Volunteer Income Tax Assistant Faculty Advisor (2014 – 2019)
- Deloitte FanTAXastic Case Competition Faculty Advisor (2017 – present)

AWARDS AND HONORS:

- 2018 PwC INquiries Grant Program (\$20,000)
- University of Georgia Outstanding Teaching Assistant Award, 2013
- Robert Richardson Rice Graduate Fellowship, 2013
- NBMBA (Atlanta Chapter) PhD Scholarship Award, 2012
- Graduated Beta Gamma Sigma – MBA program 2008

CONFERENCE ATTENDANCE:

• AAA Annual Meeting, 2019	San Francisco, CA
• PwC Accounting & Tax Symposium, 2019	San Francisco, CA
• Deloitte Tax Faculty Symposium, 2019	Westlake, TX
• ATA Midyear Meeting, 2019	Washington, DC
• 2018 NTA Annual Meeting	New Orleans, LA
• 3 rd UT-Austin/Waterloo Biennial Taxation Research Symposium, 2018	Austin, TX
• AAA Annual Meeting, 2018	Washington, DC
• 2017 NTA Annual Meeting	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 nd UT-Austin/Waterloo Biennial Taxation Research Symposium, 2016	Waterloo, ON
• AAA Annual Meeting, 2016	New York, NY
• Midwest Accounting Research Conference, 2016	State College, PA
• 19 th Annual UNC Taxation Symposium, 2016	Chapel Hill, NC
• ATA Midyear Meeting, 2016	Orlando, FL
• AAA New Faculty Consortium, 2016	Leesburg, VA
• AAA Annual Meeting, 2015	Chicago, IL
• PwC Accounting & Tax Symposium, 2015	Chicago, IL
• 20 th 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	Anaheim, CA
• ATA Midyear Meeting, 2013	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

PROFESSIONAL EMPLOYMENT:

Carreras Jamaica Limited	Kingston, JA
<i>Financial Planning Manager, Financial Analyst,</i>	1998-2006
<i>Cost Accountant</i>	
 National Commercial Bank Ja. Ltd.	 Kingston, JA
<i>Senior Accounting Officer, Accounting Officer, Accounting Clerk</i>	1993-1998

MEMBERSHIP IN PROFESSIONAL ORGANIZATIONS:

- American Accounting Association
- American Taxation Association
- National Tax Association
- Beta Gamma Sigma
- Institute of Chartered Accountants of Jamaica (*inactive*)
- Association of Chartered Certified Accountants U.K. (*inactive*)