

Michelle L. Nessa

Michigan State University
Eli Broad College of Business
N251 Business College Complex
East Lansing, MI 48824

Phone: (517) 432-3229
E-mail: nessa@broad.msu.edu

ACADEMIC POSITIONS

Assistant Professor, Michigan State University (2014 – present)

EDUCATION

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

Kim, J., M. Nessa, and R. Wilson. 2020. How do reductions in foreign country corporate tax rates affect U.S. domestic manufacturing firms? *The Accounting Review*, forthcoming

Nessa, M., Schwab, C., Stomberg, B., and E. Towery. 2020. How do IRS resources affect the corporate audit process? *The Accounting Review* 95 (2): 311-338.

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

"Law firms as tax planning service providers" with Andrew Acito.

"The effect of market leaders' tax-motivated income shifting on U.S. domestic firms' investment efficiency" with Susan Tang and Ryan Wilson.

"The effects of unchallenged tax positions on taxpayer behavior" with Matthew Holt and Erin Towery.

TEACHING EXPERIENCE

Accounting for Multitunit Enterprises, Michigan State University
Federal Income Tax Accounting, Michigan State University
Introduction to Financial Accounting, University of Iowa

RESEARCH PRESENTATIONS

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

Discussion, <i>Journal of the American Taxation Association</i> Conference – Fort Worth, TX	2020
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

Editorial Board member, *Journal of the American Taxation Association* (2020-2023)

Ad Hoc Reviewer: *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Journal of the American Taxation Association*, *National Tax Journal*, *Accounting Horizons*, *European Accounting Review*, *Journal of Accounting and Public Policy*

American Taxation Association Research Resources and Methodologies Committee (2020-2021)

American Taxation Association Doctoral Consortium Committee (2018-2019)

American Taxation Association *Journal of the American Taxation Association* 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

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

Accounting and Information Systems Department Advisory Committee (2018 - 2020)

Accounting and Information Systems Department Undergraduate Curriculum Committee (2017 - 2019)

Accounting and Information Systems Department Recruiting Committee (2019-2020)

Dissertation Committees:

Joanna Shaw (Chair) – Expected graduation in 2022

Anh Persson (Member) – 2019

MEDIA MENTIONS

“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

Accounting and Information Systems Department Faculty Excellence in Research Award,
Michigan State University (2020)

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

Accounting Doctoral Scholars Program Scholarship (2009-2013)

PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS

Illinois Certified Public Accountant (inactive)

American Accounting Association

American Taxation Association

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)