

WAYNE L. NESBITT

Assistant Professor
Eli Broad College of Business
Michigan State University
Email: wnesbitt@msu.edu

ACADEMIC EMPLOYMENT:

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

RESEARCH INTERESTS:

- Corporate and International Tax Planning
- Tax Risk and Uncertainty
- Effect of Tax Planning on Financial Reporting and Audit Quality

EDUCATION:

University of Georgia, Terry College of Business

- Doctorate in Philosophy – Accounting May 2014
- Master of Business Administration May 2008

Association of Chartered Certified Accountants

- 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, 2020.
 - *Revising for fourth round submission at The Journal of Accounting and Economics*
- “Unrecognized Tax Benefits: Disentangling the Effects of Tax Aggressiveness and Financial Reporting Discretion.” 2020.
 - *Revising for submission to The Review of Accounting Studies*
- “Auditor Tax Advisory Services and Clients’ Tax Avoidance: Do Auditors Draw a Line in the Sand?” with Anh Persson and Joanna Shaw, 2020.
 - *Revising for submission to Contemporary Accounting Research*
- “Consequences of the Prohibition on Auditor Provided Tax Services: Lessons from E.U. 2014 Audit Directive.” with Joanna Shaw, 2021.

Works in Progress

- “Taxes and Earnings Predictability”
- “Accounting Standards and Investors’ Pricing of Contingent Tax Liabilities”

TEACHING:

Teaching Interest

- Corporate Tax, Partnership, 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:

- 2020 AAA Annual Meeting – Discussant Virtual Conference
- 2020 ATA Midyear Meeting – Invited Presentation Fort Worth, TX
- 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 – 2020)
- 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 – 2019)

AWARDS AND HONORS:

- Instructor of Excellence Award, Broad College of Business (2019)
- 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

PROFESSIONAL EMPLOYMENT:

Carreras Jamaica Limited

*Financial Planning Manager, Financial 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
- Beta Gamma Sigma
- Institute of Chartered Accountants of Jamaica (*inactive*)
- Association of Chartered Certified Accountants U.K. (*inactive*)

CONFERENCE ATTENDANCE:

- 4th UT-Austin/Waterloo Biennial Taxation Research Symposium, 2020 Virtual Conference
- AAA Annual Meeting, 2020 Virtual Conference
- PwC Accounting & Tax Symposium, 2020 Virtual Conference
- 23rd Annual UNC Taxation Symposium, 2020 Virtual Conference
- ATA Midyear Meeting, 2020 Fort Worth, TX
- AAA Annual Meeting, 2019 San Francisco, CA
- PwC Accounting & Tax Symposium, 2019 San Francisco, CA
- Midwest Accounting Research Conference, 2019 East Lansing, MI
- Deloitte Tax Faculty Symposium, 2019 Westlake, TX
- ATA Midyear Meeting, 2019 Washington, DC
- 2018 NTA Annual Meeting New Orleans, LA
- 3rd UT-Austin/Waterloo Biennial Taxation Research Symposium, 2018 Austin, TX
- AAA Annual Meeting, 2018 Washington, DC
- 2018 EIASM's Conference on Current Research in Taxation Munster, Germany
- 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
- 2nd UT-Austin/Waterloo Biennial Taxation Research Symposium, 2016 Waterloo, ON

CONFERENCE ATTENDANCE (continued):

- AAA Annual Meeting, 2016 New York, NY
- Midwest Accounting Research Conference, 2016 State College, PA
- 19th 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
- 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 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