

## Michelle L. Nessa

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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](mailto:nessa@broad.msu.edu)

### 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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Acito, A. and M. Nessa. 2021. Law firms as tax planning service providers. *The Accounting Review*, forthcoming.

Kim, J., M. Nessa, and R. J. Wilson. 2021. How do reductions in foreign country corporate tax rates affect U.S. domestic manufacturing firms? *The Accounting Review* 96 (3): 287-311.

Nessa, M., C. M. Schwab, B. Stomberg, and E. M. 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

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"The effect of U.S. country-by-country reporting on U.S. multinationals' tax-motivated income shifting and real activities" with Anh Persson, Jane Song, Erin Towery, and Mary Vernon.

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

"The effect of unchallenged tax positions on corporate tax aggressiveness: Evidence from statute of limitations lapses" with Matthew Holt and Erin Towery.

“Non-audit services and the timeliness and reliability of earnings announcements” with Chris Hogan and Joseph Schroeder.

## **TEACHING EXPERIENCE**

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

## **RESEARCH PRESENTATIONS**

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European Institute for Advanced Studies in Management (EIASM) Conference on Current Research in Taxation – Virtual	2021
University of Illinois brownbag – Virtual	2021
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 DISCUSSIONS AND PRESENTATIONS**

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Discussion, EIASM Conference on Current Research in Taxation – Virtual	2021
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**

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Editorial Board member, *The Accounting Review* (2021-present)  
Editorial Board member, *Journal of the American Taxation Association* (2020-present)  
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 Ad Hoc Diversity, Equity, and Inclusion Committee (2021-2022)  
American Taxation Association/PwC Doctoral Dissertation Award Committee (2021-2022)  
American Taxation Association Research Resources and Methodologies Committee (2020-2021, 2021-2022)  
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, 2021-2022)  
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 Departmental 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  
    Susan Tang – Expected graduation in 2023  
    Anh Persson (Member) – 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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- Outstanding Reviewer Award, *The Accounting Review* (2021)
- Accounting and Information Systems Department Roland F. Salmonson Excellence in Teaching Award, Michigan State University (2021)
- 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**

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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)