

Michelle L. Nessa

Department of Accounting and Information Systems
 Eli Broad College of Business
 Michigan State University
 N215 Business College Complex
 East Lansing, MI 48824

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

ACADEMIC POSITIONS

Michigan State University, Eli Broad College of Business	East Lansing, Michigan
<i>Associate Professor and Main Street Capital Corporation Endowed Faculty in Business Fellow</i>	2022 to present
<i>Assistant Professor</i>	2014 to 2022

EDUCATION

University of Iowa, Tippie College of Business	Iowa City, Iowa
<i>Ph.D. in Accounting</i>	2014
DePaul University, Kellstadt Graduate School of Business	Chicago, Illinois
<i>M.S. in Taxation</i>	2008
Drake University, College of Business & Public Administration	Des Moines, Iowa
<i>B.S.B.A. in Accounting/International Business</i>	2006

PUBLICATIONS

Nessa, M. L., A. V. Persson, J. Z. Song, and E. M. Towery. 2025. The effect of U.S. country-by-country reporting on U.S. multinationals' tax-motivated income shifting and real activities. *Journal of Accounting Research*, forthcoming.

Hanlon, M., and M. Nessa. 2023. The use of financial accounting information in the OECD BEPS 2.0 project: A discussion of the rules and concerns. *National Tax Journal* 76 (1): 193-232.

Acito, A. A., and M. L. Nessa. 2022. Law firms as tax planning service providers. *The Accounting Review* 97 (4): 1-26.

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

"Consequences of limiting the tax deductibility of R&D" with Mary Cowx and Rebecca Lester.

"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 unaudited 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.

"Does country-by-country reporting make multinational firms smarter?" with Ryan Wilson and Amy Yang.

TEACHING EXPERIENCE

Accounting and Tax Implications of Mergers and Acquisitions, Michigan State University

Federal Income Tax Accounting, Michigan State University

Introduction to Financial Accounting, University of Iowa

RESEARCH PRESENTATIONS

Stanford Tax Fall Seminar – Palo Alto, CA	2024
University of Iowa Sidney G. Winter Lecture Series – Iowa City, IA	2022
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

Presentation, AAA/Deloitte Foundation/Michael J. Cook Doctoral Consortium – Dallas, TX	2024
Discussion, <i>Journal of the American Taxation Association</i> Conference – Long Beach, CA	2024
Presentation, American Taxation Association Doctoral Consortium – Long Beach, CA	2024
Presentation, National Tax Journal Forum – Virtual	2023
Panelist, Midwest Accounting Research Conference – Iowa City, IA	2022
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

Editorial Advisory and Review Board member, <i>The Accounting Review</i> (2021-present)
Editorial Advisory and Review Board member, <i>Journal of the American Taxation Association</i> (2020-2023)
Ad Hoc Reviewer: <i>Journal of Accounting and Economics</i> ; <i>The Accounting Review</i> ; <i>Contemporary Accounting Research</i> ; <i>Review of Accounting Studies</i> ; <i>Management Science</i> ; <i>Journal of the American Taxation Association</i> ; <i>National Tax Journal</i> ; <i>Accounting Horizons</i> ; <i>European Accounting Review</i> ; <i>Journal of Accounting and Public Policy</i> ; <i>Journal of Accounting, Auditing, and Finance</i>
American Taxation Association Trustee (2023-present)
American Taxation Association Publications Committee (Chair-Elect 2023-2024, Chair 2024-2025)

American Taxation Association Research Resources Committee (2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2024)
American Taxation Association Diversity, Equity, and Inclusion Committee (2021-2023)
American Taxation Association/PwC Doctoral Dissertation Award Committee (2021-2022)
American Taxation Association Doctoral Consortium Committee (2018-2019, 2022-2023, 2023-2024)
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)

UNIVERSITY SERVICE

Michigan State University Faculty Senate and University Council (2024-present)
Broad College Research Committee (2024-present)
Accounting and Information Systems Department Masters Curriculum Committee (2023-present)
Accounting and Information Systems Departmental Advisory Committee (2018-2020, 2023-present)
Accounting and Information Systems Department Diversity, Equity, and Inclusion Committee (2022-present)
Accounting and Information Systems Department Brownbag Series Coordinator (2018-present)
Accounting and Information Systems Department Undergraduate Curriculum Committee (2017-2019, 2022-2023)
Accounting and Information Systems Department Recruiting Committee (2019-2020)
Dissertation Committees:
 Xinjie (Susan) Tang (Chair) –2023
 Joanna Shaw (Chair) –2022
 Anh Persson (Member) – 2019

MEDIA MENTIONS

[“Senate kills bipartisan tax bill,” *The Wall Street Journal* \(August 1, 2024\)](#)
[“A research tax deduction change is hitting corporate investments,” *CFO Journal* \(July 31, 2024\)](#)
“Fact-checking Kevin McCarthy’s 8-hour speech,” *The New York Times* (November 19, 2021)
“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

American Accounting Association Notable Contributions to the Accounting Literature Award (2024)
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 MEMBERSHIPS AND CERTIFICATIONS

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