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Florida State University
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ACADEMIC APPOINTMENTS

Florida State University, College of Business (Tallahassee, FL)	
Associate Professor	2024 – Present
Assistant Professor	2016 – 2024
Michigan State University, Eli Broad College of Business (East Lansing, MI)	
Graduate Assistant	2011 – 2016
University of San Diego, School of Business (San Diego, CA)	
Visiting Professor of Accountancy	2006 – 2011
Adjunct Professor of Accountancy	2005 – 2006

EDUCATION

Michigan State University, Eli Broad College of Business (East Lansing, MI)	2016
PhD, Accounting (Emphasis: Taxation)	
University of San Diego, School of Business (San Diego, CA)	2005
MS, Accountancy and Financial Management (Emphasis: Personal Financial Planning)	
Brigham Young University, Marriott School of Business (Provo, UT)	2001
BS, Accountancy (Minor: Spanish)	

RESEARCH

Interests:

Tax issues in M&A
Taxes and business strategy
Taxation and financial reporting

Refereed Publications:

1. Cather, W., E. Harris, and M. Romney. 2025. “Your Tax Dollars at Work: The Effectiveness of the Public Service Loan Forgiveness Program.” *Journal of the American Taxation Association* 47 (2): 7–22.
2. Kerr, J., R. Price, F. Roman, and M. Romney. 2024. “Corporate Governance and Tax Avoidance: Evidence from Governance Reform.” *Journal of Accounting and Public Policy* 47 (September): 107232.
3. Letdin, M., C. Meegan, and M. Romney. 2024. “The Parabolic Relationship of Tax Avoidance and Cost of Public Debt.” *Finance Research Letters* 69 (November): 106096.
4. Chyz, J., M. Eulerich, B. Fligge, and M. Romney. 2023. “Codetermination and Aggressive Reporting: Audit Committee Employee Representation, Tax Aggressiveness, and Earnings Management.” *Journal of International Accounting, Auditing and Taxation* 51 (June): 100543.
5. Gunn, R., S. Pierce, and M. Romney. 2023. “How Do Investors Respond to Targets’ Interim Earnings?” *The Accounting Review* 98 (7): 211–38.
6. Khalil, S., M. Romney, and S. Utke. 2023. “Does Tax Deductibility Affect Goodwill Impairment Decisions?” *Journal of the American Taxation Association* 45 (2): 117–46.
7. Wood, D., M. Romney (and 325 others) et al. 2023. “The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?” *Issues in Accounting Education* 38 (4): 81–108.
8. Kahn, J., M. Romney, and J. Treu. 2021. “Too Much SALT? The Nuanced Impact of the State and Local Tax Deduction Cap on Pass-Through Business Taxpayers.” *Florida Tax Review* 25 (1): 339–87.
9. Lynch, D., M. Romney, B. Stomberg, and D. Wangerin. 2019. “Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Purchase Price Allocations in Taxable Acquisitions.” *Contemporary Accounting Research* 36 (3): 1223–62.

Working Papers:

1. “The Bright Side of Book-Tax Conformity: New Evidence on Financial Reporting”, with Steven Utke.
 - Preparing first-round submission to *Journal of the American Taxation Association*.
2. “Hidden in Plain Sight: Variation in Information Content of Tax Disclosures by Footnote Location”, with Rita Gunn, Mitch Stanton, and Steven Utke.
 - Preparing first-round submission to *The Accounting Review*.

Works in Progress:

1. “Merger Proforma Earnings”, with Will Cather, Rita Gunn, and Spencer Pierce.
2. “The Paradoxical Impact of Corporate Inversions on US Tax Revenue”, with Rita Gunn.
3. “Double-Dipping Impairments”, with Rita Gunn.
4. “Are Inversions the Cherry on Top?”, with Rita Gunn.
5. “Finding the ‘Good’ in Goodwill: Evidence from Acquisitions Using Income Tax Accounting”.

TEACHING

Teaching Evaluations:

Florida State University

Years	Course #	Course Title	Level	#/Sections Taught	Average Evaluation
2023 – present	TAX 4001	Federal Tax Accounting I	Undergrad	8	4.89/5.00
2016 – 2022	TAX 4011	Federal Tax Accounting II	Undergrad	6	4.57/5.00
2025 – present	TAX 5205	Pass-Through Entities & Fiduciaries	Grad	1	4.25/5.00
2016 – 2022	TAX 5005	Taxes and Business Strategy	Grad	9	4.17/5.00
2024 – present	GEB 6931	Doctoral Issues in Professional Development	Doctoral	1	N/A

Michigan State University

Years	Course #	Course Title	Level	#/Sections Taught	Average Evaluation
2012 – 2016	ACC 201	Principles of Financial Accounting	Undergrad	3	4.38/5.00
2012 – 2016	ACC 202	Principles of Managerial Accounting	Undergrad	2	4.06/5.00
2012 – 2016	ACC 331	Federal Income Tax Accounting	Undergrad	3	4.21/5.00

University of San Diego

Years	Course #	Course Title	Level	#/Sections Taught	Average Evaluation
2005 – 2011	ACCT 201	Principles of Financial Accounting	Undergrad	14	4.09/5.00
2005 – 2011	ACCT 202	Principles of Managerial Accounting	Undergrad	30	4.02/5.00
2005 – 2011	MACC 520	Fundamentals of Personal Financial Planning	Grad	6	4.36/5.00

Additional Teaching Experience:

Gus A. Stavros Center for the Advancement of Free Enterprise and Economic Education,

“Food and Finance” Guest Lecturer

2023 – present

6 presentations of “Tax Planning and Myth Busting” and other tax topics

Michigan State University, Teaching Assistant

2011 – 2016

1 section of ACC 202 Principles of Managerial Accounting

2 sections of PIM 811 Financial Accounting (Executive MBA)

Becker CPA Review, Accounting Lecturer

2008 – 2011

100 lectures of Financial, Audit, Regulation & BEC CPA exam review

TEXTBOOKS

- McGraw-Hill's Taxation of Individuals, Content Verifier** 2023
Tax Return Problems (5 problems)
- South-Western Federal Taxation, Contributing Author** 2019 – 2022
Essentials of Taxation: Individuals and Business Entities (2 chapters * 3 editions)
- South-Western Federal Taxation, Solutions Manual & Test Bank Verifier** 2018 – Present
Volumes 1, 2 & 4 (68 chapters)
Data Analytics Case Developer (7 cases)
Tax Return Problem Verifier (50 problems)

INVITED WORKSHOP PRESENTATIONS

- 2023 **“Your Tax Dollars at Work: Effectiveness of the Public Service Loan Forgiveness Program”**
BYU Accounting Research Symposium, Provo, UT
University of San Diego, San Diego, CA
- 2021 **“How do investors respond to targets’ interim earnings?”**
FSU Internal Workshop, virtual
BYU Accounting Research Symposium, Provo, UT
Florida Accounting Symposium, Tallahassee, FL
- 2020 **“Too Much SALT? An Examination of the State and Local Tax Deduction around the Tax Cuts and Jobs Act of 2017”**
BYU Accounting Research Symposium, virtual
- 2019 **“The Financial Reporting Effects of Tax-Deductible Goodwill Impairments”**
EIASM Conference on Current Research in Taxation, Barcelona, Spain
- “Hidden in Plain Sight: Variation in Information Content of Tax Disclosures by Footnote Location”**
BYU Accounting Research Symposium, Provo, UT
- 2018 **“The Financial Reporting Effects of Tax-Deductible Goodwill Impairments”**
FSU Internal Workshop, Tallahassee, FL
- “What happens after the wedding? Debtholders’ reaction to tax avoidance”**
BYU Accounting Research Symposium, Provo, UT
- 2017 **“The Financial Reporting Effects of Tax-Deductible Goodwill Impairments”**
University of Florida, Gainesville, FL
BYU Accounting Research Symposium, Provo, UT

- 2016 **“Finding the ‘Good’ in Goodwill: Evidence from Acquisitions Using Income Tax Accounting”**
University of Cincinnati, Cincinnati, OH
University of Notre Dame, South Bend, IN
University of Georgia, Athens, GA
Florida State University, Tallahassee, FL
- 2014 – 2015 **“Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Taxable Acquisitions”**
BYU Accounting Research Symposium, Provo, UT
ATA Mid-Year Meeting, Washington, DC
AAA Annual Meeting, Chicago, IL
- 2013 **“C is for ‘Cookie Jar Reserves’: Discretionary Accruals and Negative Book-Tax Differences”**
BYU Accounting Research Symposium, Provo, UT
- 2011 **“Feedback from the Trenches: A First Year Perspective”**
Accounting Doctoral Scholars (ADS) Program Orientation, Chicago, IL
- 2008 **“Profile of a Leader in the 21st Century: Accountants = Leaders?”**
International Society of Young Filipino Accountants Workshop, Los Angeles, CA

CONFERENCES ATTENDED

- 2026 ATA Mid-Year Meeting, Nashville, TN
- 2025 ATA Mid-Year Meeting, Dallas, TX
PwC Accounting & Tax Symposium, Chicago, IL
AAA Annual Meeting, Chicago, IL
Illinois Tax Symposium, Chicago, IL
BYU Accounting Research Symposium, Provo, UT
Florida Accounting Symposium, Tallahassee, FL
Ernst & Young Tax Educators Symposium, Washington, DC
- 2024 ATA Mid-Year Meeting, Long Beach, CA
BYU Accounting Research Symposium, Provo, UT
Florida Accounting Symposium, Tallahassee, FL
Ernst & Young Tax Educators Symposium, Washington, DC
- 2023 ATA Mid-Year Meeting, Washington, DC
AAA Annual Meeting, Denver, CO
Florida Accounting Symposium, Gainesville, FL
BYU Accounting Research Symposium, Provo, UT
- 2022 ATA Mid-Year Meeting, St Louis, MO
UNC Tax Symposium, virtual
Deloitte Foundation Tax Faculty Symposium, Westlake, TX
Music City Accounting Research Conference, Nashville, TN
AAA Annual Meeting, San Diego, CA
Florida Accounting Symposium, Miami, FL

2021	BYU Accounting Research Symposium, Provo, UT Hawaii Accounting Research Conference, virtual Management Accounting Section Midyear Meeting, virtual ATA Mid-Year Meeting, virtual UNC Tax Symposium, virtual The Ohio State University Tax Research Symposium, virtual AAA Annual Meeting, virtual BYU Accounting Research Symposium, Provo, UT University of Illinois Symposium on Tax Research XVII, virtual Florida Accounting Symposium, Tallahassee, FL
2020	Financial Accounting and Reporting Section Meeting, Nashville, TN ATA Mid-Year Meeting, Fort Worth, TX UNC Tax Symposium, virtual AAA Annual Meeting, virtual BYU Accounting Research Symposium, virtual Southern Finance Association (SFA), virtual
2019	ATA Mid-Year Meeting, Washington, DC EIASM Conference on Current Research in Taxation, Barcelona, Spain Florida Accounting Symposium, Gainesville, FL BYU Accounting Research Symposium, Provo, UT
2018	ATA Mid-Year Meeting, New Orleans, LA AAA Annual Meeting, Washington, DC BYU Accounting Research Symposium, Provo, UT
2017	New Faculty Consortium, Leesburg, VA ATA Mid-Year Meeting, Phoenix, AZ AAA Annual Meeting, San Diego, CA BYU Accounting Research Symposium, Provo, UT
2016	ATA Mid-Year Meeting, Orlando, FL UNC Tax Symposium, Chapel Hill, NC AAA Annual Meeting, New York, NY Florida Accounting Symposium, Tallahassee, FL Texas/Waterloo Tax Symposium, Waterloo, Ontario, Canada National Tax Association Conference on Taxation, Baltimore, MD
2015	ATA Mid-Year Meeting & Doctoral Consortium, Washington, DC Michigan Summer Symposium with Robert Verrecchia, Ann Arbor, MI AAA Annual Meeting, Chicago, IL Notre Dame Accounting Research Conference, South Bend, IN Illinois Symposium on Tax Research, Chicago, IL Illinois Tax Doctoral Consortium, Chicago, IL BYU Accounting Research Symposium, Provo, UT
2014	ATA Mid-Year Meeting & Doctoral Consortium, San Antonio, TX Midwest Accounting Research Conference, Columbus, OH Michigan Summer Symposium with Rob Bloomfield, Ann Arbor, MI BYU Accounting Research Symposium, Provo, UT
2013	ATA Mid-Year Meeting, San Diego, CA BYU Accounting Research Symposium, Provo, UT

2012	ATA Mid-Year Meeting & Doctoral Consortium, New Orleans, LA BYU Accounting Research Symposium, Provo, UT
2011	Beta Alpha Psi Western Regional Meeting, Anaheim, CA
2010	Accounting Doctoral Scholars (ADS) Program Orientation, Chicago, IL AAA Annual Meeting, San Francisco, CA Beta Alpha Psi Annual Meeting, San Jose, CA Beta Alpha Psi Western Regional Meeting, San Francisco, CA
2009	Beta Alpha Psi Annual Meeting, New York, NY Beta Alpha Psi Western Regional Meeting, Las Vegas, NV
2008	AAA Annual Meeting, Anaheim, CA

SERVICE

Ad Hoc Reviewer:

<i>Applied Economics</i>	2025
<i>Accounting and the Public Interest</i>	2025
<i>Contemporary Accounting Research</i>	2025
<i>Finance Research Letters</i>	2024
<i>Journal of International Accounting, Auditing and Taxation</i>	2023 – 2024
<i>Journal of Accounting and Public Policy</i>	2022, 2024
<i>Journal of the American Taxation Association</i>	2019 – 2021, 2023, 2025

Other External Service:

Discussions:

Florida Accounting Symposium	2023
AAA Annual Meeting	2023
FARS Midyear Meeting	2020
EIASM Conference on Current Research in Taxation	2019
ATA Midyear Meeting	2017 – 2020, 2024
AAA Annual Meeting	2017
NTA Annual Conference on Taxation	2016

Reviewer:

Hawaii Accounting Research Conference	2025
JATA Conference	2022 – 2024
AICPA Accounting Doctoral Students Committee	2024 – present
AICPA Legacy Scholarship Judge	2022 – present
MAS Midyear Meeting	2021
FARS Midyear Meeting	2020, 2022 – 2023
ATA Midyear Meeting	2017 – 2020, 2022 – 2023
AAA Annual Meeting	2017, 2019 – 2020, 2023

Committees:

ATA Midyear Meeting Committee Member	2025 – 2026
AAA Annual Meeting ATA Committee Member	2017, 2023, 2025
ATA Early Career Development Committee Member	2023
JATA Conference Committee Member	2023

Community:

IRS Volunteer Income Tax Assistance (VITA) Liaison	2022 – present
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PhD Students:

Dissertation Committee Member—William Cather (Placement: Oklahoma State University)
Dissertation Committee Member—Eduardo Fuste (Placement: Baruch College)
Dissertation Committee Member—Cathryn Meegan (Placement: Jacksonville University)

Internal Service:

FSU Faculty Senate Member	2025 – present
FSU Graduate Policy Committee Member	2025 – present
FSU Faculty Senate Alternate	2024 – 2025
MACC Committee Member	2016 – present
Doctoral Program Pre-Workshop Coordinator	2017 – 2018; 2019 – 2021
Second-Year Paper Advisor (Cathryn Meegan)	2017 – 2018
Beta Alpha Psi Faculty Co-Advisor (USD)	2009 – 2011
Accounting Society Faculty Co-Advisor (USD)	2009 – 2011

AWARDS AND HONORS

2017	First Year Assistant Professor Grant, Florida State University
2015	PhD Student Excellence in Teaching Award, Michigan State University
2011	Graduate Accountancy Professor of the Year, University of San Diego
2010	Accounting Doctoral Scholar (ADS) Award Recipient
2009	Professor of the Year, Beta Theta Pi – Zeta Omega Chapter Professor of the Year, Class of 2009, University of San Diego
2007	Academic Integrity Award, USD Honor Council
1994	Eagle Scout, Boy Scouts of America

PROFESSIONAL WORK EXPERIENCE

2025 – Present	PACT Financial, LLC , <i>Public Accountant</i> , Tallahassee, FL
2021 – 2024	Miles A. Romney, CPA , <i>Expert Witness/Consultant</i> , Tallahassee, FL
2022 – 2023	CBIZ , <i>Tax Manager Symposium Content Creator/Presenter</i> , Tallahassee, FL
2003 – 2011	PACT Financial, Inc. , <i>Public Accountant</i> , San Diego, CA
2003 – 2004	Encore Capital Group , <i>Senior Accountant</i> , San Diego, CA
2001 – 2003	Deloitte & Touche, LLP , <i>Auditor</i> , San Diego, CA
2000	Palomar College , <i>Accountant Assistant</i> , San Marcos, CA
2000	HAZLO, Inc. , <i>Accounting Consultant</i> , Mérida, Venezuela
1999 – 2000	North County Bank , <i>Teller</i> , Escondido, CA

1997 – 1998 **The Church of Jesus Christ of Latter-day Saints,**
Church Representative, Maracaibo, Venezuela

1994 – 1997 **Bank of America, Teller, San Diego, CA**

CERTIFICATIONS

2003 – Present Certified Public Accountant, State of California (License #86691)
2009 – 2012 Personal Finance Specialist, AICPA
2009 – 2012 Certified Financial Planner, CFP Board

ORGANIZATIONS

2010 – Present American Taxation Association
2003 – Present American Institute of CPAs
2013 – 2016 Michigan Society of CPAs
2006 – 2011 California Society of CPAs

REFERENCES

Professor Allen Blay

Department Chair and EY Professor
Accounting Department
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Professor Ranjani Krishnan

Senior Associate Dean of Faculty and Administration
Ernest W. & Robert W. Schaberg Endowed Chair in Accounting
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