

Miles A. Romney, PhD, CPA
Assistant Professor

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EDUCATION

- 2016 **MICHIGAN STATE UNIVERSITY**
Doctorate of Philosophy—Accounting
Major focus area: Taxation. Minor: Finance & Economics
- 2005 **UNIVERSITY OF SAN DIEGO**
Masters in Accountancy and Financial Management
Emphasis in Personal Financial Planning
- 2001 **BRIGHAM YOUNG UNIVERSITY**
BS Accountancy, Spanish Minor

RESEARCH INTERESTS

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

TEACHING INTERESTS

Introductory taxation
Business entity taxation
Taxes and business strategy
Personal financial planning
Financial accounting
Managerial accounting

ACADEMIC PUBLICATIONS

1. 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): 1223–1262.
2. Kahn, J., M. Romney, 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): 339–387.
3. “Does Tax Deductibility Affect Goodwill Impairment Decisions?”, with Sarah Khalil and Steven Utke. Forthcoming, *Journal of the American Taxation Association* (2022).
4. “How do investors respond to targets’ interim earnings?”, with Rita Gunn and Spencer Pierce. Forthcoming, *The Accounting Review* (2023).
5. “Codetermination and Aggressive Reporting: Audit Committee Employee Representation, Tax Aggressiveness, and Earnings Management”, with James Chyz, Marc Eulerich, and Benjamin Fligge. Forthcoming, *Journal of International Accounting, Auditing and Taxation* (2023).
6. “How Well Does the Artificial Intelligence Chatbot ChatGPT Answer Accounting Assessment Questions?”, with David Wood et al. Forthcoming, *Issues in Accounting Education* (2023).

WORKING PAPERS

“Tax Avoidance and Cost of Debt”, with Mariya Letdin and Cathryn Meegan.

- Preparing second-round submission to *Journal of Accounting, Auditing & Finance*.

“Corporate Governance and Tax Avoidance: Evidence from Governance Reform”, with Jon Kerr, Richard Price, and Francisco Roman.

- Preparing second-round submission to *Journal of Accounting and Public Policy*.

“Nonprofit Earnings Management: Evidence from the Public Service Loan Forgiveness Program”, with Will Cather and Erica Harris.

- Under first-round review at *Review of Accounting Studies*.

WORKS IN PROGRESS

“Merger Proforma Earnings”, with Rita Gunn and Spencer Pierce.

“The Bright Side of Book-Tax Conformity: New Evidence on Financial Reporting”, with Steven Utke.

“Hidden in Plain Sight: Variation in Information Content of Tax Disclosures by Footnote Location”, with Steven Utke.

“The Paradoxical Impact of Corporate Inversions on US Tax Revenue”, with Rita Gunn.

“Double-Dipping Impairments”, with Rita Gunn.

“Are Inversions the Cherry on Top?”, with Rita Gunn.

“Finding the ‘Good’ in Goodwill: Evidence from Acquisitions Using Income Tax Accounting”.

ACADEMIC WORK EXPERIENCE

Teaching Experience

- 2016 – Present **FLORIDA STATE UNIVERSITY, Assistant Professor**
 3 sections of TAX 4001 Federal Tax Accounting I (undergraduate)
 (Average Evaluation: 4.94/5)
 6 sections of TAX 4011 Federal Tax Accounting II (undergraduate)
 (Average Evaluation: 4.57/5)
 9 sections of TAX 5005 Taxes and Business Strategy (graduate)
 (Average Evaluation: 4.17/5)
 Guest lecture in ACG 6835 Seminar in Behavioral Accounting Research
- 2012 – 2016 **MICHIGAN STATE UNIVERSITY, Instructor**
 3 sections of ACC 201 Principles of Financial Accounting
 (Average Evaluation: 4.38/5)
 2 sections of ACC 202 Principles of Managerial Accounting
 (Average Evaluation: 4.06/5)
 3 sections of ACC 331 Federal Income Tax Accounting
 (Average Evaluation: 4.21/5)
- MICHIGAN STATE UNIVERSITY, Teaching Assistant**
 1 section of ACC 202 Principles of Managerial Accounting
 2 sections of PIM 811 Financial Accounting (Executive MBA)
- 2005 – 2011 **UNIVERSITY OF SAN DIEGO, Visiting Professor**
 14 sections of ACCT 201 Principles of Financial Accounting
 (Average Evaluation: 4.09/5)
 30 sections of ACCT 202 Principles of Managerial Accounting
 (Average Evaluation: 4.02/5)
 6 sections of MACC 520 Fundamentals of Personal Financial Planning
 (Average Evaluation: 4.36/5)
- 2008 – 2011 **BECKER CPA REVIEW, Accounting Lecturer**
 100 lectures of Financial, Audit, Regulation & BEC CPA exam review

Textbook Experience

- 2019 – 2022 **South-Western Federal Taxation, Contributing Author**
 Essentials of Taxation: Individuals and Business Entities (2 chapters * 3 editions)
- 2018 – Present **South-Western Federal Taxation, Solutions Manual & Test Bank Verifier**
 Individual Income Taxes (15 chapters)
 Corporations, Partnerships, Estates & Trusts (15 chapters)
 Essentials of Taxation: Individuals and Business Entities (3 chapters)
 Data Analytics Case Developer (7 cases)

PRESENTATIONS

- 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

- 2023 ATA Mid-Year Meeting, Washington, DC
- 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
BYU Accounting Research Symposium, Provo, UT
- 2021 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

ACADEMIC SERVICE

Ad Hoc Reviewer:

<i>Journal of the American Taxation Association</i>	2019 – 2021
<i>Journal of Accounting and Public Policy</i>	2022

Other External Service:

Discussions:

FARS Midyear Meeting	2020
EIASM Conference on Current Research in Taxation	2019
ATA Midyear Meeting	2017 – 2020
AAA Annual Meeting	2017
NTA Annual Conference on Taxation	2016

Reviewer:

AICPA Legacy Scholarship Judge	2022
MAS Midyear Meeting	2021
FARS Midyear Meeting	2020, 2022
ATA Midyear Meeting	2017 – 2020, 2022
AAA Annual Meeting	2017, 2019 – 2020

Committees:

AAA Annual Meeting ATA Committee Member	2017
ATA Annual Meeting Program Committee Member	2023
ATA Early Career Development Committee Member	2023
JATA Conference Committee Member	2023

PhD Students:

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

Internal Service:

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

PROFESSIONAL WORK EXPERIENCE

2022 – Present **CBIZ**, *Tax Manager Symposium Content Creator/Presenter*, Tallahassee, FL

2021 – Present **MILES A. ROMNEY, CPA**, *Expert Witness*, Tallahassee, FL

2003 – 2011 **PACT FINANCIAL, Inc.**, *Public Accountant*, San Diego, CA

2003 – 2004 **ENCORE CAPITAL GROUP**, *Senior Accountant*, San Diego, CA

2001 – 2003 **DELOITTE & TOUCHE, LLP**, *Auditor*, San Diego, CA

2000 **PALOMAR COLLEGE**, *Accountant Assistant*, San Marcos, CA

2000 **HAZLO, Inc.**, *Accounting Consultant*, Mérida, Venezuela

1999 – 2000 **NORTH COUNTY BANK**, *Teller*, 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