

Miles A. Romney, PhD, CPA (CA)

Florida State University
College of Business
Department of Accounting
Rovetta Business Annex, Room 413
Tallahassee, FL 32306-1110

Phone: (850) 644-7861
Fax: (850) 644-8234
Email: mromney@business.fsu.edu

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. "Your Tax Dollars at Work: The Effectiveness of the Public Service Loan Forgiveness Program." *Journal of the American Taxation Association*, forthcoming.

2. Kerr, J., R. Price, F. Roman, and M. Romney. “Corporate Governance and Tax Avoidance: Evidence from Governance Reform.” *Journal of Accounting and Public Policy*, forthcoming.
3. Letdin, M., C. Meegan, and M. Romney. “The Parabolic Relationship of Tax Avoidance and Cost of Public Debt.” *Finance Research Letters*, forthcoming.
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*, forthcoming.
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*.

Works in Progress:

1. “Merger Proforma Earnings”, with Will Cather, Rita Gunn, and Spencer Pierce.
2. “Hidden in Plain Sight: Variation in Information Content of Tax Disclosures by Footnote Location”, with Rita Gunn, Mitch Stanton, and Steven Utke.
3. “The Paradoxical Impact of Corporate Inversions on US Tax Revenue”, with Rita Gunn.
4. “Double-Dipping Impairments”, with Rita Gunn.
5. “Are Inversions the Cherry on Top?”, with Rita Gunn.
6. “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
2024 – present	TAX 4001	Federal Tax Accounting I	Undergrad	6	4.91/5.00
2016 – 2022	TAX 4011	Federal Tax Accounting II	Undergrad	6	4.57/5.00
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

3 presentations of “Tax Planning and Myth Busting”

2 presentations of “Additional Topics in Tax Planning”

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 (33 chapters)
Data Analytics Case Developer (7 cases)

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

- 2024 ATA Mid-Year Meeting, Long Beach, CA
BYU Accounting Research Symposium, Provo, UT
Florida Accounting Symposium, Tallahassee, FL
- 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
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
 2018 BYU Accounting Research Symposium, Provo, UT
 ATA Mid-Year Meeting, New Orleans, LA
 AAA Annual Meeting, Washington, DC
 2017 BYU Accounting Research Symposium, Provo, UT
 New Faculty Consortium, Leesburg, VA
 ATA Mid-Year Meeting, Phoenix, AZ
 AAA Annual Meeting, San Diego, CA
 2016 BYU Accounting Research Symposium, Provo, UT
 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
 2015 National Tax Association Conference on Taxation, Baltimore, MD
 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
 2014 BYU Accounting Research Symposium, Provo, UT
 ATA Mid-Year Meeting & Doctoral Consortium, San Antonio, TX
 Midwest Accounting Research Conference, Columbus, OH
 Michigan Summer Symposium with Rob Bloomfield, Ann Arbor, MI
 2013 BYU Accounting Research Symposium, Provo, UT
 ATA Mid-Year Meeting, San Diego, CA
 2012 BYU Accounting Research Symposium, Provo, UT
 ATA Mid-Year Meeting & Doctoral Consortium, New Orleans, LA
 2011 BYU Accounting Research Symposium, Provo, UT
 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
 2009 Beta Alpha Psi Western Regional Meeting, San Francisco, CA
 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>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

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 Legacy Scholarship Judge	2022 – 2024
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
AAA Annual Meeting ATA Committee Member	2017, 2023, 2025
ATA Early Career Development Committee Member	2023
JATA Conference Committee Member	2023

Community:

Tax Presenter to FSU Faculty, Staff, and Students	2023 – present
IRS Volunteer Income Tax Assistance (VITA) Liaison	2022 – present

PhD Students:

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

Internal Service:

FSU Faculty Senate Alternate	2024 – present
FSU Graduate Programs Committee Member	2023 – present
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

2021 – Present	Miles A. Romney, CPA, Expert Witness/Consultant , 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 , <i>Church Representative</i> , Maracaibo, Venezuela
1994 – 1997	Bank of America , <i>Teller</i> , 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