

## Michele Suzanne Mullaney

Indiana University  
Kelley School of Business  
1309 E. 10<sup>th</sup> Street, HH5141  
Bloomington, IN 47405

*Phone:* 904-200-9942 (c)  
812-855-2547 (o)  
*E-mail:* msmullan@iu.edu

### Academic Positions Held

Indiana University (Bloomington, IN)	Assistant Professor	Jan 2021 – present
	Acting Assistant Professor	July 2020 – Dec 2020

### Education and Professional Certifications

Ph.D.	Business Administration (Accounting), The University of North Carolina at Chapel Hill	Dec 2020
M.Sc.	Management (Accounting), The University of North Carolina at Chapel Hill	May 2018
BBA	Business Administration, Emory University - Highest Distinction (Top 5%) Concentrations: CPA Accounting, Finance	Dec 2011

Certified Public Accountant (CPA) – Georgia (lapsed as of Jan 1, 2022)

### Research Interests

Corporate tax compliance, planning, and enforcement. Accounting for income taxes.

### Teaching Interests

Taxation, Financial Accounting, Managerial Accounting

### Research

#### ***Publications***

“Are Private Firms More Aggressive Tax Planners?” with Jeffrey L. Hoopes, Patrick T. Langetieg, and Edward L. Maydew. 2024. *The Accounting Review*, 99(4): 197–223.

#### ***Working Papers***

“Spillover Benefits of Financial Statement Audits: Evidence from IRS Enforcement Outcomes” with Bridget Stomberg and Brian Williams

- Revising for resubmission at *The Accounting Review*
- Presented at Office of Tax Analysis (2022), Colorado Summer Accounting Research Conference (2022, by coauthor)

“The Effect of Artificial Intelligence on Executives’ Decision-Making: Evidence from Corporate Tax Planning?” with Trent Krupa

- Revising for resubmission at *Review of Accounting Studies*
- Presented at Indiana University (2024); Scheduled presentation at Fox and Haskayne Accounting Conference at Temple University (2024, by coauthor)

“Personal Touch: How Author Characteristics Shape Corporate Tax Disclosures” with Andrew Belnap

- Presented at Indiana University (2023)

“Does Tax Evasion in Foreign Countries Incentivize or Deter Foreign Investment by U.S. Firms?” (dissertation)

- Presented at The University of North Carolina at Chapel Hill (2019), University of Houston (2020), George Mason University (2020), University of North Carolina Wilmington (2020), Indiana University (2020), IRS Behavioral Research Community of Practice Meeting (2021)

**Works in Process**

Two proposals submitted to 2024 IRS Statistics of Income (SOI) Joint Statistical Research Program (JSRP) call for proposals

**Special Positions**

Research, Applied Analytics, and Statistics (RAAS), IRS 2017-present

**Teaching Experience****Indiana University**

Taxes and Decision Making (undergraduate) Spring 2021-present

**The University of North Carolina at Chapel Hill**

Managerial Accounting (undergraduate), Instructor Summer 2018

- Recipient of Latané Outstanding PhD Student Teaching Award

Taxes and Business Strategy (MAcc and MBA), Teaching Assistant to Ed Maydew 2015-2019

**Emory University**

Accounting Lab Tutor 2010-2011

Federal Income Taxation, Teaching Assistant to Connie Kertz 2011

Corporate Finance, Teaching Assistant to Clifton Green 2011

Financial Reporting I, Teaching Assistant to Grace Pownall 2010

Financial Accounting, Teaching Assistant to Mary Sevier 2009-2010

**Professional Experience**

Ernst & Young (EY) (Atlanta, GA) Tax Senior 2012-2015

Houlihan Lokey (Atlanta, GA) Financial Advisory Services (FAS) Intern Summer 2011

KPMG (Jacksonville, FL) Audit Intern Summer 2010

**Honors and Awards**

ATA Excellence in Reviewing Award (chosen as one of five recipients out of over 100 reviewers) 2024

Latané Outstanding PhD Student Teaching Award 2019

Deloitte Foundation Doctoral Fellowship 2018

Educational Foundation of the Georgia Society of CPAs Award 2012

- Award given at graduation to accounting student with highest four-year GPA

Highest Distinction (Top 5% of graduating BBA class) 2012

**Conferences, Presentations, and Discussions (p=presenter) (d=discussant) (id=invited discussant) (a=attendee)**

Barcelona Tax Conference (IESE) 2024 (id)

Virginia Tech Accounting Research Conference 2024 (a)

UNC Tax Symposium 2016-2021 (a), 2022 (id), 2023-2024 (a)

ATA Midyear Meeting 2018 (a), 2019 (p), 2021 (d), 2022-2023 (a), 2024 (d)

IU Spring Tax Camp 2021-2022 (a), 2024 (a)

Indiana University 2020 (p), 2023-2024 (p)

IU Kelley Accounting Research Symposium (KARS) 2022-2023 (a)

University of Illinois Tax Research Symposium 2019 (a), 2021 (a), 2023 (a)

Midwest Accounting Research Conference (MARC) 2021 (a), 2023 (a)

UNC/Duke Fall Camp 2015-2019 (a), 2023 (a)

Texas-Waterloo Tax Research Conference 2018 (a), 2020 (a), 2022 (a)

Office of Tax Analysis (OTA) – U.S. Department of the Treasury 2022 (p)

Colorado Summer Accounting Research Conference 2022 (a)

AAA New Faculty Consortium 2021 (a)

Conference on Financial Economics and Accounting (CFEA) 2021 (a)

OSU Tax Research Symposium 2021 (a)

IRS Behavioral Research Community of Practice Meeting 2021 (p)

George Mason University	2020 (p)
University of North Carolina Wilmington	2020 (p)
Emory University	2020 (p)
University of Houston	2020 (p)
The University of North Carolina at Chapel Hill	2016 (p), 2019 (p)
Global Issues in Accounting (GIA)	2016 (a), 2019 (a)
Miami Accounting PhD Rookie Recruiting and Research Camp	2019 (p)
University of Illinois Tax Doctoral Consortium	2019 (a)
Duke University Accounting Theory Summer School	2019 (a)
KPMG/ATA Tax Doctoral Consortium	2018-2019 (a)
NTA Annual Conference on Taxation	2018 (p)
UNC Tax Doctoral Seminar	2017 (a)
Journal of Business Finance & Accounting (JBFA)	2016 (a)

### **Service**

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#### **Service to the Profession:**

##### ***Ad hoc Reviewer, Journals***

*Contemporary Accounting Research*

*Journal of Accounting and Public Policy*

*Journal of International Accounting, Auditing and Taxation*

##### ***Ad hoc Reviewer, Conferences***

ATA Midyear Meeting

FARS Midyear Meeting

Conference on Financial Economics and Accounting (CFEA)

##### ***Committees***

ATA Awards Committee (2023-2024 academic year)

ATA Annual Meeting Committee (2023-2024 academic year)

##### ***Discussant***

Barcelona Tax Conference (IESE) (2024)

ATA Midyear Meeting (2021, 2024)

UNC Tax Symposium (2022)

#### **Institutional Service (IU Kelley School of Business):**

Accounting Department Research Conference Planning Committee (2023-2024)

Accounting Department Workshop Co-Coordinator (2023-2024)

Co-organizer of IU Spring Tax Camp (2022, 2024)

### **Other Activities**

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Faculty Success Program

Fall 2021

### **Media Mentions**

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7/29/19 Tax Notes. *Researchers Refute Tax Planning Assumption.*

### **Memberships**

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American Accounting Association (AAA), American Taxation Association (ATA)