

Michele Suzanne Mullaney

Indiana University
Kelley School of Business
1309 E. 10th 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 planning, compliance, and enforcement.

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 Use of Artificial Intelligence in Decision-Making: Evidence from the Effectiveness of Corporate Tax Strategies” with Trent Krupa

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

“Tax Evasion and U.S. MNC Subsidiary Location Decisions” (dissertation)

- Revising for resubmission at *Contemporary Accounting Research*
- 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)

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

- Presented at Indiana University (2023)

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) (id=invited discussant) (a=attendee) (s=scheduled)

UNC Tax Symposium

2016-2021 (a), 2022 (id), 2023-2025 (a)

ATA Midyear Meeting

2018 (a), 2019 (p), 2021 (id), 2022-2023 (a), 2024 (id), 2025 (id)

UNC/Duke Fall Camp

2015-2019 (a), 2023-2024 (a)

IU Kelley Accounting Research Symposium (KARS)

2022-2024 (a)

Texas-Waterloo Tax Research Conference

2018 (a), 2020 (a), 2022 (a), 2024 (a)

AAA Annual Meeting

2024 (a)

Barcelona Tax Conference (IESE)

2024 (id)

Virginia Tech Accounting Research Conference

2024 (a)

IU Spring Tax Camp

2021-2022 (a), 2024 (a)

Indiana University

2020 (p), 2023-2024 (p)

University of Illinois Tax Research Symposium

2019 (a), 2021 (a), 2023 (a)

Midwest Accounting Research Conference (MARC)

2021 (a), 2023 (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

Service to the Profession:

Ad hoc Reviewer, Journals

Journal of Accounting and Economics (2025)

The Accounting Review (2024, 2025)

European Accounting Review (2024)

Production and Operations Management (2024)

Journal of International Accounting, Auditing and Taxation (2024)

Journal of Accounting and Public Policy (2023, 2024)

Contemporary Accounting Research (2021, 2022)

Ad hoc Reviewer, Conferences

ATA Midyear Meeting (for 2021, 2022, 2024, and 2025 meetings)

FARS Midyear Meeting (for 2022 and 2024 meetings)

Hawaii Accounting Research Conference (for 2025 conference)

Conference on Financial Economics and Accounting (CFEA) (for 2021 conference)

Committees

ATA Awards Committee (2023-2024 and 2024-2025 academic years)

ATA Annual Meeting Committee (2023-2024 academic year)

Discussant

Barcelona Tax Conference (IESE) (2024)

ATA Midyear Meeting (2021, 2024, 2025)

UNC Tax Symposium (2022)

Institutional Service (IU Kelley School of Business):

Accounting Department Research Conference Planning Committee (2022-2023 and 2023-2024 academic years)

Accounting Department Workshop Co-Coordinator (2023-2024 academic year)

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

Other Activities

Faculty Success Program Fall 2021

Media Mentions

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

Memberships

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