

Michele D. Meckfessel, Ph.D., CPA (NC)
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EDUCATION:

Doctor of Philosophy, Virginia Polytechnic Institute and State University, May 2012
Masters of Accountancy (Tax Concentration), Appalachian State University, December 2003
Naval Flight Training, Designated Unrestricted Naval Aviator, USN, December 1993
Bachelor of Arts in Mathematics, Illinois Wesleyan University, May 1991

RESEARCH INTERESTS:

My primary research interests are the capital market effects of financial reporting and income taxes. Additionally, I am interested in research that critically analyzes current tax policy. I am currently involved in projects investigating the impact of the textual content of firm earnings disclosures and tax footnotes, as well as the impact and cause of tax-related financial statement restatements.

Publications:

Adams, M., Inger, K., and M. D. Meckfessel. “Reasonable Compensation: Circuit Court Differences Create Confusion and Inconsistency.”: Forthcoming: *Journal of Legal Tax Research*.

Meckfessel, M. D. and G. Geisler, (2021). Pandemic-Related IRS Shutdown Affects Tax-Exempt Organizations. *Tax Notes Federal*, March 15, 2021, p. 1705.

Adams, M.T. and M. D. Meckfessel, (2021). Are all non-GAAP disclosures created equal? *Business Horizons*, 64(1), pp.7-18.

Adams, M. T., K. K. Inger, & M.D. Meckfessel, (2020). Meeting the Demands of the Accounting Curriculum: An Integrated Approach Using a Tax Research Case Assignment. In *Advances in Accounting Education: Teaching and Curriculum Innovations*. Emerald Publishing Limited, 2020.

Moehrle, S.R., M. Meckfessel, J.A. Moehrle, P. Stuerke, and H. Wen. (2018) “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2017 Academic Literature.” *Research in Accounting Regulation*. 30(2):138-147.

Inger, K, M. Meckfessel, J. Zhou, and W. Fan. (2018). “An Examination of the Impact of Tax Avoidance on the Readability of Tax Footnotes.” *Journal of the American Taxation Association*. 40(1):1-29.

Adams, M. K. Inger, and M.D. Meckfessel. (2017). “The Not So Pokey Hokies”. A Tax Research Case. *Issues in Accounting Education*. 32(4): 81-99.

Meckfessel, M. D. and S. R. Moehrle. (2017). “Self-regulation of the Academic Accounting Literature: The Case of James Hunton.”, *Research in Accounting Regulation*. 29(1):10-18.

Meckfessel, M.D. and R. Sellers. (2017) “The Impact of Big Four Consulting on Audit Quality.” *Managerial Auditing Journal*. 32(1): 19-49.

Kozloski, T., M. Meckfessel, S. R. Moehrle, and T. Williams. (2016) “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2014 Academic Literature.” *Research in Accounting Regulation*, 28(1), 22-41.

Moehrle, S.R., L. Franzel, M. Meckfessel, and J.A. Moehrle (2016) “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2015 Academic Literature.” *Research in Accounting Regulation*, 28(2), 96-108.

Franzen, L., M. Meckfessel, S. R. Moehrle, and J.A. Moehrle. (2015) “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2013 Academic Literature.” *Research in Accounting Regulation*, 27(2), 138-159.

Franzen, L., M. Meckfessel, S. R. Moehrle, and J.A. Moehrle. (2015) “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2012 Academic Literature.” *Research in Accounting Regulation*, 27(1), 21-38.

Adams, M., K. Inger, and M.D. Meckfessel. (2015) “Accounting for Income Tax Issues Surrounding Indefinite-Lived Intangible Assets – Lessons Learned from Prior Restatements.” *Strategic Finance*, November, 41-47. Received Lybrand best article award from the Institute of Management Accountants for this manuscript.

Research Awards and Recognition:

Received the American Taxation Association (ATA)/Deloitte Teaching Innovation Award for 2017 for the tax research case “The Not So Pokey Hokies” coauthors with Mollie Adams (Bradley University) and Kerry Inger (Auburn University). According to the ATA, the primary objective of the award is to encourage creativity and experimentation with new and unusual ideas in tax courses. The award was presented at the American Accounting Association annual meeting in August 2017.

The Lybrand Awards Committee of the IMA selected “Accounting for Income Tax Issues Surrounding Indefinite-Lived Intangible Assets – Lessons Learned from Prior Restatements,” which was published in the November 2015 issue of *Strategic Finance*, as one of the best articles of the year.

Meckfessel, M.D. and R. Sellers. (2017) “The impact of Big 4 consulting on audit reporting lag and restatements.” published in *Managerial Auditing Journal* was recognized in the 2018 Emerald Literature Awards and chosen as one of the most exceptional pieces of work the editorial team saw throughout 2017.

Research Presentations:

Adams, M. K. Inger, and M.D. Meckfessel. “The Not So Pokey Hokies”. A Tax Research Case. The 2017 Mid-Year Meeting of the American Taxation Association.

Adams, M. K. Inger, and M.D. Meckfessel. “The Not So Pokey Hokies”. A Tax Research Case. The 2016 Annual Meeting of the American Accounting Association.

Adams, M. K. Inger, and M.D. Meckfessel. “The Not So Pokey Hokies”. A Tax Research Case. 2015 Midwest Regional Conference.

Inger, K, M. Meckfessel, J. Zhou, and W. Fan. “An Examination of the Readability of Tax Footnotes: Determinants and Implications for the Valuation of Tax Avoidance.” 2015 American Taxation Association Mid-Year Meeting.

Meckfessel, M.D. and K. Inger “An Examination of Tax-Related Restatements and Material Weaknesses.”

2014 Southeast Regional Meeting of the American Accounting Association.

Sellers, R.D. and Meckfessel, M.D. The 2013 Annual Meeting of the American Accounting Association. “The Impact of Big Four Consulting on Audit Quality.” The 2013 Annual Meeting of the American Accounting Association.

Meckfessel, M.D. The 2013 Emerging Technologies in Accounting Section of the American Accounting Association. “The SEC’s Impact on Earnings Disclosure Readability”

Meckfessel, M.D. The 2012 Public Interest Section Meeting of the American Accounting Association. “The SEC’s Impact on Earnings Disclosure Readability”

Meckfessel, M.D. The 2012 Ohio Regional Meeting of the American Accounting Association. “The SEC’s Impact on Earnings Disclosure Readability”

Working Papers:

Inger, K., M. D. Meckfessel, M. T. Adams, and J. Maher. “An Examination of Tax-Related Restatements, Aggressive Tax Reporting, and Tax-Related Material Weaknesses.” Revise and Resubmit: *Journal of Accounting, Auditing and Finance*.

Sellers, R., M.D. Meckfessel, J. Jadallah, and A.M. Chagherv and. “Variability of Accounting Restatement Measurement in Audit Quality Research.” Under Review (2nd round): *Managerial Accounting*

Manuscripts Reviewed:

Reviewer – Managerial Auditing – 2018 – present

Reviewer – 2021 American Accounting Association Annual Meeting

Reviewer/Discussant 2021 ATA Journal of Legal Tax Research Mid-Year Meeting

Reviewer – 2019 American Accounting Association Annual Meeting

Reviewer – 2018 American Accounting Association Annual Meeting

Reviewer – 2017 American Accounting Association Annual Meeting

Reviewer/Discussant – 2016 American Accounting Association Annual Meeting

Reviewer/Discussant – 2015 American Accounting Association Annual Meeting

Reviewer/Discussant – 2014 American Accounting Association Annual Meeting

Reviewer – 2014 Southeast Regional Meeting of the American Accounting Association

Reviewer – 2014 Journal of Accounting and the Public Interest

Reviewer/Discussant – 2013 American Accounting Association Annual Meeting

Reviewer – 2013 Ohio Regional Meeting

Reviewer – 2013 American Taxation Association Mid-Year Meeting

Reviewer – Pearson Intermediate Accounting Textbook –review completed November 2012

Reviewer – 2012 American Taxation Association Mid-Year Meeting

Reviewer/ Discussant - 2012 American Accounting Association Annual Meeting

Reviewer - *Journal of Accounting Education* 2012 -present

Service:

Tax Advisor for Invest STL: an organization working to strengthen the community development sector in St. Louis and drive positive community outcomes in historically disinvested neighborhoods, especially in communities of color, Current

University of Missouri - St. Louis - Faculty Senate Bylaws and Rules Committee, Current

American Taxation Association Teaching and Curriculum Conference Committee, 2021

American Taxation Association Teaching and Curriculum Conference Committee, 2020

University of Missouri - St. Louis - Faculty Senate Committee for Shared Governance, 2018-2019

University of Missouri - St. Louis - Representative to the Spring Research Panel, Spring 2017-2018

University of Missouri – St. Louis Accounting Department Masters of Accounting Admissions Committee

University of Missouri – St. Louis Accounting Department Liaison to Accounting Advisory Board and the Student Engagement Committee

Case Western Reserve University (CWRU)– FSCUE Committee – 2013 – May 2014

CWRU Accountancy Department – Curriculum Review Committee – 2012 – May 2014

CWRU Accountancy Department – Hiring Committee – 2011 – 2013

CWRU University - Faculty Selection Committee for the Freedman Fellows program – 2012

TEACHING INTERESTS AND ACTIVITIES:

Interests: All areas of Taxation, Financial Accounting (GAAP/IFRS), and Financial Statement Analysis.

Associate professor, University of Missouri – St. Louis

- Responsible for teaching the undergraduate, Principles of Taxation (Accounting 3441), Taxation of Business Entities (Accounting 4441) and the masters level Tax Research (Accounting 5441).

Assistant Professor, University of Missouri – St. Louis, St. Louis, MO. June 2014 – June 2018

- Responsible for teaching the undergraduate, Principles of Taxation (Accounting 3441) and the masters level Tax Research (Accounting 5441).

Course Evaluation Summaries

			Instructor Rating
<u>Course</u>	<u>Semester</u>	<u>Sections</u>	<u>(Out of 7)</u>
Principles of Taxation (3441)	Spring 2019	2	6.83/6.86
Tax Research (5441)	Spring 2019	1	6.50
Tax Research (5441)	Fall 2018	1	6.52
Advanced Federal Income Tax (4441)	Fall 2018	1	6.50
Principles of Taxation (3441)	Spring 2018	2	6.64/6.88
Tax Research (5441)	Spring 2018	1	6.75
Tax Research (5441)	Fall 2017	1	6.67
Principles of Taxation (3441)	Spring 2017	2	6.92/6.86
Tax Research (5441)	Spring 2017	1	7.00
Tax Research (5441)	Fall 2016	1	6.63

Tax Research (5441)	Spring 2016	1	5.67
Principles of Taxation (3441)	Spring 2016	2	6.95/6.18
Tax Research (5441)	Fall 2015	1	6.86
Principles of Taxation (3441)	Spring 2015	2	6.56/6.53
Tax Research (5441)	Spring 2015	1	6.80
Tax Research (5441)	Fall 2014	1	6.86

Assistant Professor, Case Western Reserve University, Cleveland, OH. July 2011 – May 2014

- Responsible for teaching the undergraduate Intermediate Accounting I, Principles of Accounting and the masters level Tax Practice, Analysis and Planning courses.

Course Evaluation Summaries

<u>Course</u>	<u>Semester</u>	<u>Sections</u>	Instructor Rating (Online) <u>(Out of 5)</u>	Instructor Rating (Paper) <u>(Out of 5)</u>
Acct 431/ Tax Practice Analysis and Planning	Spring 2014	1	4.79	4.92
Acct 101/ Principles of Accounting	Fall 2013	1	4.59	4.82
Acct 300/ Intermediate Accounting I	Fall 2013	1	4.61	4.81
Acct 601/ Archival Research in Accounting (PhD Seminar)	Spring 2013	1	Not Available	Not Available
Acct 431/ Tax Practice Analysis and Planning	Spring 2013	1	4.88	4.94
Acct 300/ Intermediate Accounting I	Fall 2012	1	4.25/4.65	4.60/4.80
Acct 101/ Principles of Accounting	Fall 2012	1	4.44/4.60	4.57/4.73
Acct 431/ Tax Practice Analysis and Planning	Spring 2012	1	4.75	4.66
Acct 300/ Intermediate Accounting I	Fall 2011	2	4.74/5.00	4.80/4.72

**Evaluations on 1-5 scale where 1 is unsatisfactory and 5 is excellent*

Instructor, Virginia Tech, Blacksburg, VA. August 2007 – May 2011

- Primary instructor responsible for all teaching duties related to: Principles of Taxation, Impact of Taxation on Decisions, Intermediate Accounting I, Survey of Accounting and Introduction to Business Information Systems.

Course Evaluation Summaries

			Instructor Rating
<u>Course</u>	<u>Semester</u>	<u>Sections</u>	<u>(Out of 5)</u>
Intermediate Accounting I	Spring 2011	2	4.88/4.72
Intermediate Accounting I	Fall 2010	1	4.70
Intermediate Accounting I	Spring 2010	1	4.82
Intermediate Accounting I	Fall 2009	1	4.74
Introduction to Business Information Systems	Summer 2009	2	4.47, 4.80
Survey of Accounting	Summer 2008	1	5.00
Impact of Taxation on Decisions	Summer 2008	1	4.83
Survey of Accounting	Spring 2008	2	4.86, 4.87
Principles of Taxation	Fall 2007	1	4.72

**Evaluations on 1-5 scale where 1 is unsatisfactory and 5 is excellent*

Graduate Assistant, Appalachian State University, Boone, NC. July 2002 – December 2003

- Tutor for Financial Accounting I and Financial Accounting II. Responsible for the design and maintenance of Accounting Department internship recruiting website.

Instructor, NROTC, VMI, Lexington, VA. November 1997–December 2000

- As Senior Naval Instructor, responsible for the training and administration of over 200 midshipmen. Advised students regarding career options and academic schedules. Also, supervised three Navy instructors.
- Personally revitalized the curriculum of the Naval Weapons System, Naval History, and Naval Engineering courses.
- Awarded the Navy and Marine Corps Commendation Medal for integral leadership role in NROTC Unit during VMI's first years as a co-educational institution.

PROFESSIONAL EXPERIENCE:

Tax Senior Associate, Grant Thornton, LLP, Charlotte, NC. July 2006 – February 2007

- Project Manager for the Strategic Federal Tax Services Group.
- Developed national practice business plan for the transportation industry.
- Developed sales strategy for burgeoning research and experimentation tax credit practice.
- Responsible for analyzing transaction costs, due diligence related to the tax consequences of mergers and acquisitions, applicability of implementing accounting method changes and a variety of tax planning solutions for both public and privately held clients of various organizational structures and tax forms.

Tax Senior Associate, McGladrey & Pullen, LLP, Charlotte, NC. July 2005 – July 2006

- Responsible for the management and implementation of research and experimentation tax credit studies providing cash flow benefits between \$100,000 and \$1,200,000 to clients of various organizational structures and tax forms.
- Responsible for all aspects of tax credit studies to include: sales, planning and supervision of field work, conducting on-site interviews with client personnel, researching and resolving technical issues, computation of research and development tax credits, writing and reviewing credit study reports and narrative descriptions of clients' qualifying activities, and preparing IRS audit-ready documentation for each client.

Tax Associate, McGladrey & Pullen, LLP, Charlotte, NC. January 2004 – June 2005

- Responsible for the preparation of Federal and state tax returns for C – corporations, S- corporations, and partnerships.
- Created and updated tax work papers to include basis schedules, personal holding company schedules, minimum gain calculations, and state apportionment schedules.
- Selected as member of tax consulting team.

UNITED STATES NAVAL AVIATOR, HELICOPTER:

Naval Reserves - May 2002 – May 2010

- Promoted to the rank of Commander.
- As Operations Officer managed squadron assets to provide USS JOHN L. HALL (FFG 32) with the Navy’s first-ever detachment to deploy with, and use, Airborne Use of Force (AUF) for counter narco-terrorism operations.
- Received the Navy and Marine Corps Achievement Medal for creating a computerized tracking system that enabled HSL-60 to achieve full mission readiness status for all deploying helicopter crews. This readiness record resulted in the squadron winning the Navy’s Battle Efficiency award and enabled the squadron to fly over 7000 mishap-free hours as compared to the fleet average of 5500.

Active Duty - October 1991–December 2000

- Personally recovered over 910 kilos of raw uncut cocaine while conducting counter drug operations.
- As Maintenance Training Officer, received the Navy and Marine Corps Achievement Medal for creating a standardized maintenance training system that resulted in an unprecedented 100% tested for all personnel including those deployed.
- As Operations Officer in Caribbean, hand-picked by superiors as a member of only six special projects tactical crews. Prepared and presented tactical training briefs to the Executive Department and tactical officers on a daily basis.
- As Flight Schedules Officer, scheduled over 8000 flight hours for ten helicopter teams. Directly responsible for the squadron Operations Department receiving zero discrepancies and the highest possible grade on the annual Immediate Superior in Command Inspection.

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS:

- North Carolina Certified Public Accountant, certificate number 31504
- North Carolina Association of Certified Public Accountants (NCACPA)
- American Institute of Certified Public Accountants (AICPA)
- American Accounting Association (AAA)
- American Taxation Association (ATA)

HONORS AND AWARDS:

- Received 2018 UMSL Trailblazer Award
- Nominated for the 2014 Weatherhead School of Management (WSOM) Undergraduate Teaching Award
- Nominated for the 2012 Carl F. Wittke Award for Excellence in Undergraduate Teaching
- Awarded – 2010 Pamplin School of Business Graduate Student Teaching Award
- Attendee - 2010 FARS Doctoral Consortium
- Attendee - The 2009 Illinois/Deloitte Tax Symposium
- Attendee - 2009 FARS Doctoral Consortium
- Awarded 2009 VSCPA Educational Foundation Austin M. Cloyd, Matthew G. Gwaltney & Maxine S. Turner Doctoral Scholarship
- Awarded 2009 and 2010 Pauline L. Corn Scholarship

- Awarded 2008 Floyd A. Beams Scholarship
- 2004 Appalachian State University Accountant of the Year
- Awarded 2003 KPMG / Phillip W. Wilson Memorial Scholarship
- Awarded 2003 North Carolina Association of CPAs Scholarship