

Michelle L. Hutchens

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ACADEMIC & PROFESSIONAL POSITIONS

University of Illinois at Urbana-Champaign

Assistant Professor Accountancy	2017-present
Lecturer of Accountancy	Fall 2016

Indiana University

Associate Instructor, Research Assistant	2011-2016
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Crowe Horwath LLP, Tax Senior Manager, Indianapolis, IN

2009-2011

Deloitte Tax LLP, Tax Manager, Indianapolis, IN

2002-2009

EDUCATION

Kelley School of Business, Indiana University

Doctor of Philosophy in Accounting	Nov 2016
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Kelley School of Business, Indiana University

Master of Business Administration	May 2003
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Bachelor of Science in Business	May 2002
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RESEARCH

Research Interests

Corporate taxation including tax avoidance behavior, financial statement disclosure of income taxes, and tax policy.

Refereed Publications

Corporate Taxes and Initial Public Offerings: Evidence from the Tax Cuts and Jobs Act, with Alexander Edwards. 2024. *The National Tax Journal*, forthcoming.

Sharing the Wealth: The Effects of Announced TCJA Bonuses on Employee Pay Satisfaction, with Dan Lynch and Bridget Stomberg. 2024. *Journal of the American Taxation Association*, forthcoming.

Third-Party Reporting and Cross-Border Planning, with Alexander Edwards and Anh Persson. 2024. *Contemporary Accounting Research*, forthcoming.

Tax Avoidance and Firm Risk: New Insights from a Latent Class Mixture Model, with Sonja O. Rego and Brian Williams. 2024. *The Accounting Review*, 99(1).

The Impact of Standard Setting on Individual Investors: Evidence from FAS 109, with Sonja O. Rego and Brian Williams. 2023. *Review of Accounting Studies*, forthcoming.

The Pricing and Performance of Supercharged IPOs, with Alexander Edwards and Sonja O. Rego. 2019. *The Accounting Review*, 94(4).

Featured in the Harvard Law School Forum on Corporate Governance on April 15, 2016, “Supercharged IPOs: Rent Extraction or Signal of Future Firm Performance?”

Working Papers

Do Local Country Reporting Requirements Affect Parent Company Disclosure of Subsidiary Operations?, with Nerissa Brown and Benjamin Osswald. 2024.

The Effects of Tax Clientele on Disclosure: Evidence from the Municipal Bond Market, with Novia Chen and Junwei Xia. 2024.

Advancing Equity and Opportunity through Tax Credits: Examination of the Work Opportunity Tax Credit, with Stefan Richter, Bridget Stomberg, and Brian Williams. 2023

Local Spillover Effects of Fraud in the Nonprofit Sector, with Amy Sheneman. 2023.

How Do Disclosure Characteristics Affect Forecast Accuracy? 2022. (dissertation)

RESEARCH SERVICE AND ACTIVITIES

Editorial Board

Journal of the American Taxation Association (2018 – 2021)

The International Journal of Accounting (2020 – 2022)

Ad hoc reviewer

Accounting, Organizations and Society

The Accounting Review

Contemporary Accounting Research

Economica

European Accounting Review

The International Journal of Accounting

Journal of Accounting, Auditing and Finance

Journal of Accounting and Public Policy

Journal of the American Taxation Association

Journal of Business Ethics

Ad hoc reviewer (cont.)

Journal of Management Accounting Research
Management Science
Managerial Auditing Journal
Managerial Finance
Review of Accounting Studies
American Accounting Association Annual Meeting
American Taxation Association (ATA) Mid-year Meeting
Financial Accounting and Reporting Section (FARS) Mid-year Meeting
Government and Nonprofit Section (GNP) Mid-Year Meeting

Invited Research Presentations

North Carolina State University, 2024 (scheduled)
Michigan State University, 2022
University of Oregon, 2022
Ohio State University, 2021
Purdue University, 2021
University of Arizona, 2019
University of Toronto, 2019
Florida State University, 2016
Texas A&M University, 2016
University of Georgia, 2016
University of Illinois, 2016
University of Notre Dame, 2016

Invited Conference Presentations

American Taxation Association Mid-year Meeting, 2018, 2019, 2021*
American Taxation Association Doctoral Consortium, 2018, 2020
Association for Research on Nonprofit Organizations and Voluntary Action Conference, 2022
European Institute for Advanced Studies in Management Conference on Current Research in
Taxation, 2019 (x2)*, 2021 (x2)*
Indiana University Tax Camp, 2021
Journal of the American Taxation Association Conference, 2023
Mannheim Taxation Conference, 2020
National Tax Association Annual Conference on Taxation, 2019, 2023
Norwegian Tax Accounting Symposium, 2021*
University of Illinois Tax Symposium, 2013
University of Illinois Doctoral Consortium, 2021*
University of North Carolina Tax Symposium, 2022
**paper presented by co-author*

Invited Conference Discussions

American Taxation Association Mid-year Meeting, 2017, 2018, 2019, 2021, 2023
American Accounting Association Annual Meeting, 2015, 2017
Journal of the American Taxation Association Conference, 2020
Mannheim Taxation Conference, 2020

Invited Conference Discussions (cont.)

National Tax Association Annual Conference on Taxation, 2019 (x2), 2020, 2023
University of Illinois Doctoral Consortium, 2015
University of North Carolina Tax Symposium, 2021

External Committees

American Tax Association/KPMG Doctoral Consortium (2021-2022), Chair
American Tax Association/KPMG Doctoral Consortium (2020-2021), Vice Chair – Student Logistics
American Taxation Association Mid-Year Meeting Planning Committee (2022-2023, 2023-2024), member
American Taxation Association Nominations Committee (2019-2020), member
American Taxation Association Research Resources Committee (2023-2024), Co-Chair
Journal of the American Taxation Association Conference Committee (2017-2020), member
American Taxation Association Annual Meeting Program Committee (2017 Meeting), member

Committees, University of Illinois at Urbana-Champaign

Department of Accountancy, Academic Integrity Committee (2021-2023), member
Department of Accountancy, Volunteer Income Tax Assistance (VITA) (Spring 2019, 2020, 2023, 2024), faculty volunteer
Gies College of Business Office of Undergraduate Affairs, Faculty Council (2021-2023), member
Gies College of Business Diversity, Equity and Inclusion Initiative, Affinity Working Group Committee (2020), member
University of Illinois/Deloitte Tax Doctoral Consortium Committee (2017, 2019, 2021, 2023), member
University of Illinois/Deloitte Symposium on Tax Research Committee (2017, 2019, 2021, 2023), member

TEACHING AND TEACHING RELATED SERVICE

Principles of Taxation, University of Illinois	2016-present
List of Teachers Ranked as Excellent by their Students, Spring 2017, Fall 2020, Spring 2023	
Course Coordinator, 2018-present	
PhD Advising, University of Illinois	
PhD Second-Year Paper Advisor: Brian Fosberg, 2023	
Guest Lecturer, Introduction to Accounting Research, Fall 2021, 2022	
Guest Lecturer, Advanced Archival Research, Fall 2020	
Taxes and Decision Making, Indiana University	2015
Introduction to Managerial Accounting, Indiana University	2013

AWARDS AND MEMBERSHIPS

Awards and Honors

Kelley School of Business Doctoral Student Research Productivity Awards, 2016
AICPA Accounting Doctoral Scholar, 2011-2015

Certifications and Memberships

Certified Public Accountant (Indiana)
American Institute of Certified Public Accountants (member)
American Accounting Association (member)
American Taxation Association (member)
National Tax Association (member)