

**Michele D. Meckfessel, Ph.D., CPA (NC)**  
Department of Accounting • University of Missouri - St. Louis

Office: 314-516-6686 • [meckfesselm@umsl.edu](mailto:meckfesselm@umsl.edu)

### **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 research interests broadly encompass three issues: the capital market impacts of financial reporting and tax reporting, the impacts of aggressive corporate tax behavior on financial reporting and operating results, and the impact and evolution of accounting and tax regulation. The last two decades have seen tremendous volatility in the capital markets as our economic system has been threatened by unforeseen international risks, corporate scandals, and government intervention. In response, accounting and tax regulators are working to solve agency problems by requiring disclosures to reduce information asymmetry between management, shareholders, and other stakeholders. My research explores these issues through archival methodologies.

### **Publications:**

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

Inger, K, M. Meckfessel, J. Zhou, and W. Fan. (2017). “An Examination of the Impact of Tax Avoidance on the Readability of Tax Footnotes.” *Journal of the American Taxation Association*. Forthcoming.

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. Reynolds-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. Reynolds-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. Reynolds-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) “Will Intangibles Trip You Up?” *Strategic Finance*, November, 41-47. Received Lybrand best article award from the Institute of Management Accountants for this manuscript.

### **Research Awards and Recognition:**

The 2017 American Taxation Association (ATA)/Deloitte Teaching Innovation Award 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 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.

### **Research Presentations:**

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.

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

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

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

Meckfessel, M.D.

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

### **Working Papers:**

Moehrle, S.R., T. Kozloski, M. Meckfessel, J.A. Reynolds-Moehrle, and H. Wen. (2016) “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2016 Academic Literature.”

Inger, K., M. D. Meckfessel and J. Maher. “An Examination of Tax-Related Restatements, Aggressive Tax Reporting, and Tax-Related Material Weaknesses.” Revise and Resubmit: *Journal of the American Taxation Association*.

Adams, M. and M. D. Meckfessel. “What do investors value in an earnings disclosure? Practical insight gained from academic research.” Target Journal: *CPA Journal*

### **Research in Progress:**

Adams, M., K. Inger, and M. D. Meckfessel. “The market impact of tax-related financial restatements.”

Meckfessel, M.D., and D. Sellers. “Variability of Accounting Restatement Measurement in Audit Quality Research.”

### **Manuscripts Reviewed:**

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

**Service:**

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

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

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

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

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

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

American Taxation Association – Long-Range Planning Committee - Current

American Taxation Association – Membership Committee 2014-2017

**TEACHING INTERESTS AND ACTIVITIES:**

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

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

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

Course Evaluation Summaries

			<b>Instructor Rating</b>
<u>Course</u>	<u>Semester</u>	<u>Sections</u>	<u>(Out of 7)</u>
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

			<b>Instructor Rating (Online)</b>	<b>Instructor Rating (Paper)</b>
<u>Course</u>	<u>Semester</u>	<u>Sections</u>	<u>(Out of 5)</u>	<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	Not Available

			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

			<b>Instructor Rating</b>
<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:**

- 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