

Michelle K. Harding

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ACADEMIC EMPLOYMENT

Virginia Polytechnic Institute and State University (Virginia Tech)
Assistant Professor 2017-present

EDUCATION

Ph.D. Accounting, University of Tennessee - Knoxville 2017
M.S. in Accounting, Concentration: Tax, University of Virginia 2003
B.S. in Commerce, Concentration: Accounting, University of Virginia 2002

PROFESSIONAL EXPERIENCE & CERTIFICATION

2013 - 2017 University of Tennessee - Research Assistant, Knoxville, TN
2008 - 2013 Sysco, Inc. - FreshPoint Nashville - Controller, Nashville, TN
2006 - 2008 Batts, Morrison, Wales & Lee, P.A. - Senior Staff Accountant, Orlando, FL
2003 - 2006 The Impact Movement - Financial Controller, Orlando, FL

Certified Public Accountant (CPA), State of Florida - 2003 to present

RESEARCH

Publications:

Gal-Or, R., Harding, M., Naiker, V. and Sharma, D., 2024. Why do audit clients voluntarily disclose the compliance and planning components of auditor provided tax services?. *Journal of Accounting and Public Policy*, 43, p.107160.

Bills, K.L., Harding, M.K., Seidel, T.A. and Truelson, J.M., 2024. The Influence of Turnover among Other Top Executives on Financial Reporting Risk. *Auditing: A Journal of Practice & Theory*, pp.1-30.

Chen, S., Erickson, M., Harding, M., Stomberg, B. and Xia, J., 2023. Companies' initial estimates of the one-time transition tax imposed by the Tax Cuts and Jobs Act. *Journal of the American Taxation Association*, 45(2), pp.57-81.

Fuller, R.M., Harding, M.K., Luna, L. and Summers, J.D., 2022. The impact of E-commerce capabilities on online retailer performance: Examining the role of timing of adoption. *Information & Management*, 59(2), p.103584. (Impact Factor 9.9)

Working Papers and Invited Presentations:

“The Effect of Politician Stock Ownership on Corporate Tax Strategy” with Simon Kim, Koo Kwang-Joo, and Michael Paz

- Revising for submission to *The Accounting Review*
- Presented at Baylor University January 2023
- Presented at Hawaii Accounting Research Conference January 2022
- Presented at National Tax Association Annual Conference November 2021
- Presented at AAA Diversity Section Midyear Meeting October 2021
- Presented at University of Delaware October 2021
- Presented at University of Illinois Tax Symposium October 2021
- Presented at University of Georgia August 2021
- Presented at University of Tennessee Accounting Research Symposium July 2021
- Presented at Indiana University Tax Camp May 2021

“The Effect of Changes in State Tax Rates on State, Federal and Foreign Tax Planning: Is the Federal Government Bearing the Burden?” with Stacie Kelley and Paul Tanyi

- Preparing for initial submission
- Presented at Auburn University March 2024
- Presented at Georgetown University January 2024
- Presented at Michigan State University November 2023
- Presented at AAA Diversity Section Midyear Meeting October 2023
- Presented at Tennessee Accounting Research Symposium July 2023

“The Effect of Increased Tax Return Reporting on Financial Statement Tax Disclosure Quality: Evidence from IRS Schedule UTP”

- Revising for submission
- North Carolina State University March 2023
- Oklahoma State University November 2021
- Presented at American Taxation Association Midyear Meeting February 2019
- Presented at National Tax Association Annual Conference November 2018
- Presented at AAA Diversity Section Meeting November 2016
- Presented at Florida State University, George Mason University, and Virginia Tech

“The Effect of the Tax Cuts and Jobs Act on the Prominence of Tax Executives” with Hannah Smith

- Revising for submission
- Presented by coauthor at American Accounting Association Annual Meeting August 2023
- Presented at AAA Diversity Section Meeting October 2022
- Presented by coauthor at Tennessee Accounting Research Symposium July 2022

Working Papers and Invited Presentations continued:

“The Chief Diversity Officer as a Corporate Governance Change Agent” with Jennifer Joe and Adrienne Rhodes

- Preparing for initial submission
- Presented at AAA Sustainability, ESG, and Accounting Conference February 2024
- Presented a Pamplin’s Tenure Track Women’s Brown Bag Series January 2024
- Presented by coauthor at AAA Management Accounting Section Midyear Meeting January 2024
- Presented KPMG PhD Project Faculty Alumni Virtual Workshop Series October 2023.

“The Effect of the Increase in Black Accounting Faculty in the Academy on the Experience of Black Accounting Faculty” Interview study with Jennifer Joe and Kerri-Ann Sanderson

- Preparing for initial submission
- Presented by coauthor at Queen’s May 2024 *scheduled*
- Presented by coauthor at Northeastern University March 2024
- Presented by coauthor at King’s College London December 2023

“An Examination of Principles-Based Disclosure of Non-Financial Statement Information” with Ryan Farley, Steven Hawkins, Zawadi Lemayian and Terry Neal.

- Revising for submission to *The Accounting Review*
- Presented by coauthor at Tennessee Accounting Research Symposium July 2023

Previously presented as:

“The Impact of Gender and Racial Diversity on Director Influence on Corporate Boards?” with Ryan Farley, Steven Hawkins, Zawadi Lemayian and Terry Neal.

- Presented at AAA Annual Meeting August 2019
- Presented at AAA Diversity Section Meeting November 2017
- Presented by coauthor at University of Tennessee Alumni Research Symposium and The Haskell & White Corporate Reporting & Governance Conference. Hosted by The Center for Corporate Reporting & Governance at California State University, Fullerton September 2017

“SEC Regulation S-K and Board Diversity” with Zawadi Lemayian

- Presented by co-author at AAA Annual Meeting August 2019
- Presented at San Diego State University April 2019
- Presented at AAA Diversity Section Meeting October 2018
- Presented by co-author at Emory University, Rice University, Rutgers University, and University of Illinois at Urbana-Champaign 2019

Works in Progress

“Using IRS Data to examine Destination Marketing Organizations and Paycheck Protection Program Loans” with Florian Zach.

“Shattering the Glass Ceiling: Determinants of the First Female Appointment to the Audit Committee with Divesh Sharma, Madhukar Singh, and Paul Tanyi.

TEACHING

ACIS 3314	Taxation in Business Decisions	Virginia Tech	Spring 2018 -
ACCT 431	Intro to Federal Taxation	University of Tennessee	Summer 2015
ACCT 202	Intro to Managerial Accounting	University of Virginia	Spring 2003
ACCT 201	Intro to Financial Accounting	University of Virginia	Fall 2002

INVITED WORKSHOPS & CONFERENCE PRESENTATIONS

2025 *Texas Tech University scheduled*

2024 Georgetown University, Auburn University, *University of Virginia, University of South Florida scheduled*

AAA Sustainability, ESG, and Accounting Conference, AAA Management Accounting Section Midyear Meeting*

2023 Baylor University, North Carolina State University, Michigan State University, AAA Diversity Section Midyear Meeting, University of Tennessee Accounting Research Symposium

2022 Hawaii Accounting Research Conference, AAA Diversity Section Midyear Meeting, University of Tennessee Accounting Research Symposium

2021 University of Georgia, University of Delaware, Oklahoma State University University of Illinois Symposium on Tax Research, AAA Diversity Section Midyear Meeting, University of Tennessee Accounting Research Symposium, Indiana University Tax Camp, Journal of American Taxation Association Conference,* AAA Auditing Section Midyear Meeting*

2020 University of Tennessee Accounting Research Symposium (virtual)

2019 San Diego State University

National Tax Association Annual Conference,* AAA Diversity Section Midyear Meeting, AAA Annual Meeting, University of Tennessee Accounting Research Symposium, Virginia Area Research Conference, American Taxation Association Midyear Meeting,

2018 National Tax Association Annual Conference, AAA Diversity Section Midyear Meeting

2017 Florida State University, George Mason University, Virginia Tech

AAA Diversity Section Midyear Meeting, University of Tennessee Accounting Research Symposium, AAA Auditing Section Midyear Meeting

**presented by coauthor*

CONFERENCE PARTICIPATION

University of North Carolina Tax Symposium	2016 - 2024
American Taxation Association Midyear Meeting	2013 - 2024
AAA Auditing Midyear Meeting	2017, 2024
Review of Accounting Studies (RAST) Conference	2023*
National Tax Association Annual Conference	2021, 2023
	2017 - 2018
AAA Diversity Section Midyear Meeting	2016 - 2023

CONFERENCE PARTICIPATION *continued*

University of Illinois Symposium on Tax Research	2021, 2023 2015, 2019
American Accounting Association Annual Meeting	2021, 2023 2015 - 2019
KPMG PhD Project Accounting Faculty Alumni Meeting	2018 - 2021, 2023
London Business School-Stanford Global Tax Conference	2023
University of Tennessee Accounting Research Symposium	2019 - 2023 2016 - 2017
Virginia Tech Accounting Research Conference	2022 - 2023 2018 - 2019
Contemporary Accounting Research Conference	2022 2020 - 2021*
University of Texas at Austin and the University of Waterloo Biennial Taxation Research Symposium	2016 - 2022
Hawaii Accounting Research Conference	2022
Indiana University Tax Camp	2021
Journal of Business Finance & Accounting Capital Markets Conference	2021*
Virginia Area Research Conference	2018 - 2019
National Tax Association Spring Symposium	2018
Accounting and Financial Women's Alliance National Conference	2016 - 2017
KPMG PhD Project Accounting Doctoral Student Association Meeting	2013 - 2017
Southeastern Schools Accounting Research Conference (SESARC)	2017
University of North Carolina Tax Doctoral Seminar	2017
Washington University in St. Louis Early Career Professional Development Workshop	2016
American Taxation Association Doctoral Consortium	2014 - 2016
University of Illinois Tax Doctoral Consortium	2015
Government and Nonprofit Section Midyear Meeting	2015
Hawaii International Conference on Systems Science	2015

**virtual participant*

ACADEMIC SERVICE

Ad hoc reviewer:

The Accounting Review
Journal of the American Taxation Association
Accounting Horizons
Journal of Accounting and Public Policy
Journal of International Accounting Research
International Journal of Auditing

American Taxation Association Doctoral Consortium Committee, Chair	2024 - 2025
Doctoral Consortium Committee	2022 - 2024
Nominations Committee	2019, 2023
Midyear Paper Reviewer	2018 - 2023

ACADEMIC SERVICE *continued*

American Taxation Association	
Midyear Meeting Planning Committee	2021 - 2022
Midyear Meeting Discussant	2022, 2024 2020, 2018
Research Resources and Methodologies Committee	2018 - 2021
Annual Meeting	
Discussant	2021, 2023 2016 - 2018,
Paper Reviewer	2016 - 2021, 2023
Panelist for Job Market Discussion	2017
Auditing Section Midyear Meeting	
Discussant	2024
Paper Reviewer	2021, 2023
Diversity Section Midyear Meeting	
Paper Reviewer	2018 - 2023
Nominations Committee Member	2019 - 2020
FARS Midyear Meeting Paper Reviewer	2021, 2023
AAA Membership Advisory Committee, Ex-Officio Member	2016 - 2017
Government and Nonprofit Section Midyear Meeting, Discussant	2015

UNIVERSITY SERVICE

Virginia Tech, Search Committee for Dean of the Pamplin College of Business, Member	2022
Virginia Tech, Department of Accounting and Information Systems, Public Relations Committee	2022 - 2024
National Association of Black Accountants	2017 - 2024
Curriculum Committee	2018 - 2022

GRANTS, SCHOLARSHIPS, HONORS, & AWARDS

National Tax Association Equity and Inclusion Travel Fellowship	2021
Pamplin College of Business Faculty Diversity Advocate Award	2021
SSRN author in the top 10% of new downloads in the last 12 months	March & April 2020
Student Speaker, University of Tennessee Graduate Hooding Ceremony	2017
University of Tennessee Accounting PhD Student Research Award	2017
Chancellor's Honor for Extraordinary Community Service	2017
AICPA Foundation Doctoral Fellowship	2014 - 2017
KPMG Foundation Doctoral Fellowship	2013 - 2017

PROFESSIONAL ORGANIZATIONS

American Accounting Association
American Taxation Association
National Tax Association
American Institute of Certified Public Accountants
National Association of Black Accountants
Accounting and Financial Women's Alliance

COMMUNITY SERVICE

Blacksburg Interfaith Food Pantry, Board Member and Volunteer	2019 - present
Girl Talk, Inc., Board Member & Community School Volunteer	2015 - 2017
Knoxville Area Urban League Young Professionals	2013 - 2017
Big Brothers Big Sister of Middle Tennessee, Big Sister	2008 - 2013
Orange County Public Schools, Student Mentor	2003 - 2007