

Daniel D. Wangerin

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ACADEMIC APPOINTMENTS

University of Wisconsin-Madison

Professor, Wisconsin School of Business, Accounting & Information Systems Department
(2025-present)

Associate Professor, Wisconsin School of Business, Accounting & Information Systems
Department (2018-2025)

David J. Lesar Professor of Business (2020-2024)

PwC Chair in Accounting (2024-present)

Michigan State University

Assistant Professor, Eli Broad College of Business, Department of Accounting and Information
Systems (2011-2018)

EDUCATION

2011 Ph.D. in Accounting, University of Wisconsin-Madison
2003 MPA, University of Wisconsin-Whitewater
2002 BBA in Accounting, University of Wisconsin-Whitewater

PUBLICATIONS AND ACCEPTED ARTICLES

Nylen, J., D. Wangerin, and K. Zehms. Do Key Audit Matter Disclosures About M&A Transactions Predict Future Performance? 2025. *Review of Accounting Studies* 30 (3): 2264-2311.

- Presented at the *2024 Review of Accounting Studies Conference*

Christensen, D., T. Linsmeier, and D. Wangerin. Do reporting incentives and consequences change under the new lease accounting standard? 2025. *The Accounting Review* 100 (3): 159-185.

- Presented at the *FASB/IASB/TAR Accounting for an Ever-Changing World Conference*

Burke, Q., D. Wangerin, and T. Warfield. Assuring the crowd: the role of assurance in securities crowdfunding success. *Management Science*, forthcoming.

Convery, A., Hill, M., Vulcheva, M., Wangerin, D., Byard, D., Garavaglia, S., Gee, K., Hope, O., and Stocken, P. 2024. Response to the Financial Accounting Standards Board's Exposure Draft "Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40)". 2024. *Journal of Financial Reporting* 9 (2): 1-15 (non-peer reviewed)

King, Z., Linsmeier, T.J. and Wangerin, D., 2024. Differences in the value relevance of identifiable intangible assets. *Review of Accounting Studies* 29 (Nov):3838-3886.

PUBLICATIONS AND ACCEPTED ARTICLES (continued)

Wang, I., S. Wang, and D. Wangerin. 2020. Consequences of compensation disclosure transparency: Evidence from CEO pay in acquiring firms. *Journal of Accounting, Auditing, and Finance* 35 (4): 667-695.

- Presented at the 2017 *Journal of Accounting, Auditing, and Finance Conference*

Wangerin, D. 2019. M&A Due Diligence, Post-Acquisition Performance, and Financial Reporting for Business Combinations. *Contemporary Accounting Research* 36 (4): 2344-2378.

Lynch, D., Romney, M., Stomberg, B., and D. Wangerin. 2019. Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Taxable Acquisitions. *Contemporary Accounting Research* 36(3): 1223-1262.

- Presented at the 2017 *Contemporary Accounting Research Conference*

Laplante, S., H. Skaife, L. Swenson, and D. Wangerin. 2019. Limits of Tax Regulation: Evidence from Strategic R&D Classification and the R&D Tax Credit. *Journal of Accounting and Public Policy* 38 (2): 89-105.

- Presented at the 2018 *Journal of Accounting and Public Policy Conference*

Allee, K. and D. Wangerin. 2018. Auditor Monitoring and Verification in Financial Contracts: Evidence from Earnouts and SFAS 141R. *Review of Accounting Studies* 23 (4): 1629-64.

Jiang, J., I. Wang, and D. Wangerin. 2018. How does the FASB make decisions? A Descriptive Study of Agenda Setting and the Role of Individual Board Members. *Accounting, Organizations and Society* 71 (November): 30-46.

Koester, A., T. Shevlin, and D. Wangerin. 2017. The Role of Managerial Ability in Corporate Tax Avoidance. *Management Science* 63 (10): 3285-3310.

Dickinson, V., D. Wangerin, and J. Wild. 2016. Accounting Rules and Post-Acquisition Profitability for Business Combinations. *Accounting Horizons* 30 (4): 427-447.

Skaife, H. A., and D. Wangerin. 2013. Target Financial Reporting Quality and M&A Deals that Go Bust. *Contemporary Accounting Research* 30 (2): 719-749.

Skaife, H. A., D. Veenman, and D. Wangerin. 2013. Internal control over financial reporting and managerial rent extraction: Evidence from the profitability of insider trading. *Journal of Accounting and Economics* 55 (1): 91-110.

WORKING PAPERS AND WORK IN PROGRESS

Differences in key audit matter and critical audit matter disclosures for the same client (with Jessica Nylen and Karla Zehms) - *Revise and resubmit*

The underlying economic components of acquired goodwill (with Tom Linsmeier and Erika Wheeler)

How does income statement measurement and presentation of pension expense components influence investment risk-taking? (with Nick Hirner and Tom Linsmeier)

A study of discretionary R&D reporting (with Holly Skaife and Laura Swenson)

Do boards consider the effects of accounting for business combinations on CEO compensation? (with Yiting Cao, Flora Dong, and Victoria Dickinson)

COMMENT LETTERS

[Response to the Financial Accounting Standards Board's Exposure Draft "Income Statement – Reporting Comprehensive Income – Expense Disaggregation Disclosures \(Subtopic 220-40\)"](#)

[Response to the Financial Accounting Standards Board's "Proposed Statement of Financial Accounting Concepts No. 8, Conceptual Framework for Financial Reporting Chapter 5: Recognition and Derecognition."](#)

[Response to the Financial Accounting Standards Board's Exposure Draft "Income Taxes \(Topic 740\): Improvements to Income Tax Disclosures."](#)

[Response to the Financial Accounting Standards Board's Exposure Draft "Proposed Statement of Financial Accounting Concepts No. 8, Conceptual Framework for Financial Reporting Chapter 6: Measurement."](#)

[Invitation to Comment: Identifiable Intangible Assets and Subsequent Accounting for Goodwill.](#)

BUSINESS PRESS CITATIONS AND MEDIA MENTIONS

[Council of Institutional Investors – CII Podcast: The Voice of Corporate Governance \(Feb. 15, 2024, Season 8 Episode 4\)](#)

[*The Wall Street Journal*](#)

[*The Wall Street Journal: CFO Journal*](#)

[*Deloitte CFO Insights*](#)

[*Transaction Advisors*](#)

[*Huffington Post Money*](#)

[*Compliance Week*](#)

[*Bureau VanDijk Industry News*](#)

[*Banc Investment Daily*](#)

[*Erasmus Research Institute of Management*](#)

[*Yahoo! Finance*](#)

[*Bloomberg*](#)

[*Morningstar*](#)

WORKSHOPS AND INVITED PRESENTATIONS

Workshop presentations

2025	Texas A&M (scheduled)
2024	Peking University Florida State University
2023	Ohio State University
2019	FASB Roundtable University of Wisconsin-Milwaukee Singapore Management University Georgetown University
2017	Wisconsin School of Business
2016	University of Minnesota, University of Connecticut
2015	McGill University
2014	Purdue University, University of Mississippi
2013	Michigan State University
2011	Cornell University, Indiana University, University of Illinois, University of Kansas, Michigan State University, University of Notre Dame, Penn State, the Ohio State University, Texas Christian University, College of William & Mary
2010	Wisconsin School of Business
2008	Wisconsin School of Business

Conference presentations

2025	Midwest Accounting Research Conference (discussant) Conference on Finance, Economics, and Accounting (discussant)
2024	Fox-Haskayne Accounting Research Conference Deakin University Accounting and Business Research Conference Review of Accounting Studies Conference
2023	American Accounting Association Annual Meeting (discussant) Fox-Haskayne Accounting Research Conference
2022	FARS Midyear Meeting (discussant) CUHK Accounting Research Conference (discussant)
2019	American Taxation Association Midyear Meeting (discussant)
2017	Journal of Accounting, Auditing, and Finance Conference American Accounting Association Annual Meeting (discussant)
2015	American Accounting Association FARS Midyear Meeting (presenter and discussant) American Taxation Association Midyear Meeting
2014	UNC Tax Symposium American Accounting Association Annual Meeting
2013	American Accounting Association Annual Meeting (discussant)
2012	American Accounting Association Annual Meeting American Accounting Association FARS Midyear Meeting (discussant) Midwest Summer Research Conference
2011	Miami Accounting Rookie Recruiting & Research Camp American Accounting Association FARS Midyear Meeting American Accounting Association Annual Meeting
2010	American Accounting Association Annual Meeting

CONFERENCES ATTENDED

American Accounting Association Annual Meeting (2010-2025)
American Accounting Association FARS Midyear Meeting (2008, 2011-2015, 2017, 2019-2023)
American Accounting Association ATA Midyear Meeting (2014-2017, 2019)
Midwest Accounting Research Conference (2012, 2017, 2022, 2025)

By Invitation

FASB-IASB-TAR Accounting for an Ever Changing World (2023)
Fox-Haskayne Accounting Research Conference (2023 and 2024)
CUHK Accounting Research Conference (2022)
CARE Conference (2021)
Price College of Business Workshop on Valuation & Accounting for Intangibles (2020)
Review of Accounting Studies Conference (2018, 2020-2022, 2024)
University of Minnesota Empirical Conference (2017)
FASB Faculty Program (2015)
FASB Financial Reporting Issues Conference (2015-2025)
Trueblood Seminars (2014-2016)
McCombs Accounting Research Conference (2014)
17th Annual UNC Tax Symposium (2014)
Contemporary Accounting Research Conference (2013, 2014, 2017, 2020-2023, 2025)
Illinois Symposium on Tax Research XIII (2013)
Deloitte Foundation/FSA Faculty Consortium (2013)
American Accounting Association J. Michael Cook Doctoral Consortium (2010)
Financial Accounting Standards Board PhD Program (2008)
American Accounting Association FARS Doctoral Consortium (2008)
CIBER International Finance and Economics PhD Conference (2007)

TEACHING EXPERIENCE

University of Wisconsin-Madison

AIS 100 - Introductory Financial Accounting
AIS 301 - Intermediate Financial Reporting I
AIS 406/706 – Accounting and Analysis of Reporting Entities
AIS 601 – Professional Practice Issues in Accounting, Auditing, and Taxation
AIS 603 - Financial Statement Analysis and Valuation
AIS 971 – Seminar in Accounting Research
FIN 650 – Mergers and Acquisitions
AIS 700 – Financial Reporting for MBAs

Michigan State University

ACC 300 – Intermediate Financial Accounting I
MBA 802 – Financial Reporting Strategy

PROFESSIONAL EMPLOYMENT

2006 – 2010	University of Wisconsin-Madison – teaching assistant and research assistant
2003 – 2006	Deloitte & Touche, LLP – Audit Senior
2002	Deloitte & Touche, LLP – Audit Intern
2001	SPX Corporation – Accounting Intern
2000	American Cancer Society – Accounting Intern

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (Wisconsin), Certified Management Accountant (inactive)

HONORS AND AWARDS

PwC Chair in Accounting (2024-present)

David J. Lesar Professor of Business (2020-2024)

Roland F. Salmonson Faculty Excellence in Teaching Award (2017)

Wisconsin School of Business Naming Gift Scholarship (2008 – 2010)

Shell Oil Scholar (2007 – 2008)

Wisconsin Institute of Certified Public Accountants High Achievement Award (awarded for top Wisconsin score on May 2003 AICPA Uniform CPA Examination)

WICPA Educational Foundation Graduate Accounting Scholarship (2002 – 2003)

PROFESSIONAL MEMBERSHIPS

American Accounting Association, FARS Section, ATA Section

EDITORIAL AND REVIEW ACTIVITIES

Editorial Board Member

The Accounting Review (2020-present)

Contemporary Accounting Research (2020-present)

Ad Hoc Reviewer

Contemporary Accounting Research; European Accounting Review; Review of Accounting Studies; Journal of Accounting and Public Policy; Journal of International Accounting Research; The Accounting Review; Management Science; Journal of Business Finance and Accounting; Accounting, Organizations, and Society; Journal of Accounting, Auditing, and Finance; Journal of Banking and Finance; Journal of Management Accounting Research; Journal of Corporate Finance

ACADEMIC SERVICE ACTIVITIES

Internal Service

Executive Subcommittee, Wisconsin School of Business (2025-2026)

Academic Planning Committee, Wisconsin School of Business (2024-present)

Professional Programs Committee, Accounting and Information Systems, Wisconsin School of Business (2019-present, Chair)

Faculty Recruiting Committee, Business Analytics, Wisconsin School of Business (2020)

Faculty Evaluation Committee, Accounting and Information Systems, Wisconsin School of Business (2020)

Howard Carver Ethics and Professionalism Program, Accounting and Information Systems, Wisconsin School of Business (2019-present)

Faculty Recruiting Committee, Accounting and Information Systems, Wisconsin School of Business (2019-2022, Chair 2023)

MS Program Task Force, Accounting and Information Systems – Michigan State University (2017)

Curriculum Committee, Accounting and Information Systems – Michigan State University (2015)

Department Advisory Committee, Accounting and Information Systems – Michigan State University (2012-2014)

Broad College of Business – New Faculty Orientation Teaching Panel (2013, 2015, 2017)

Deloitte Case Competition Faculty Advisor – Michigan State University

Ph.D. and Research Programs Committee, Wisconsin School of Business (2008 – 2009)

Dissertation Committee Member (* chair/co-chair):

*Jessica Nylen 2025 (proposal defended November 2024)

*Derek Christensen 2024 (placement at *University of Oregon* and *FASB Post-Doctoral Fellow*)

David Samuel 2022 (placement at *Singapore Management University*)

Mayer Liang 2021 (placement at *UW-Whitewater*)

Zachary King 2021 (placement at *Fordham University*)

Clay Partridge 2020 (placement at *UC-Davis*)

Erika Wheeler 2020 (placement at *Southern Methodist University*)

Miles Romney 2015 (placement at *Florida State University*)

External Service

FARS Section

Steering Board Member (2025-present)

Financial Reporting Policy Committee (2022-present; chair 2023-2024)

FARS Doctoral Consortium– Speaker and Discussion Leader (2021)

Section Liaison and Volunteer Referee for AAA Annual Meeting

Volunteer Referee for AAA Midyear Meeting Paper Submission

Lifetime Achievement Award Committee (2022)

PhD Student Mentoring Award Committee (2022)

Moderator for FASB/IASB/SEC Update Panel – AAA Annual Meeting (2019-present)

FASB Financial Reporting Issues Conference Planning Committee (2019)

Deloitte Trueblood AAA committee co-chair (2014 – 2016)