

## **JANET E. MOSEBACH, Ph.D.**

Department of Accounting  
College of Business and Innovation  
University of Toledo  
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### **EDUCATION**

Ph.D. in Business Administration (Accounting), December 2007

University of Arkansas, Fayetteville, Arkansas

Dissertation Title: *Founding Family Firms: Effective Tax Rates and Dividend Payout Policies*

Committee: Deborah W. Thomas (Chair), Karen V. Pincus, Gary D. Ferrier (Economics), Tomas Jandik (Finance)

Master of Taxation (MTX), December 1998

Old Dominion University, Norfolk, Virginia

Bachelor of Science with Distinction - Biology with minor in Environmental Studies

University of Nevada-Reno

### **ACADEMIC EXPERIENCE**

University of Toledo, Toledo, Ohio – August 2011 to Present

Associate Professor, May 2015 to Present

Assistant Professor, August 2011 to May 2015

Graduate courses taught (Master of Science in Accountancy program):

Research in Accounting and Taxation; Fall 2013 to Present

Corporate Taxation; Spring 2012, Spring 2013

Undergraduate course taught:

Individual Taxation; sole undergraduate tax course (junior/senior); Fall 2011 to Present

University of Akron, Akron, Ohio – August 2008 to May 2011

Assistant Professor and Steininger Tax Research Fellow

Graduate courses taught (Master of Taxation program):

Tax Research; Fall 2008, 2009, and 2010

Corporate Taxation I; Fall 2008, 2009, and 2010

Tax Accounting; Spring 2009, 2010, and 2011

Taxation of Transactions in Property; Spring 2009, 2010, and 2011

University of Illinois at Urbana-Champaign – August 2006 to May 2008

Visiting Assistant Professor of Accountancy

Course taught: Principles of Taxation; sole undergraduate tax course (junior/senior)

## JANET E. MOSEBACH, Ph.D.

University of Arkansas, Fayetteville, Arkansas – August 2000 to May 2006

Senior Graduate Assistant and Doctoral Student, August 2002 to May 2006

Executive-in-Residence, August 2001 to May 2002

Visiting Instructor, August 2000 to August 2001

Graduate courses taught (Master of Accountancy program):

Advanced Taxation; 2000 to 2005

Individual Tax Planning; 2002 to 2006

Governmental/Nonprofit Accounting (senior/Master of Accountancy); Spring 2001

Undergraduate course taught:

Introduction to Accounting Information II (sophomore); Fall 2000 to Spring 2002

### PUBLICATIONS

“The Effect of Technical Default Cost on Discretionary Accounting Decisions” with Hassan HassabElnaby, Michael Mosebach, and Scott Whisenant, *International Research Journal of Applied Finance*, 2014, Vol. V, Issue 8, pp. 1075-1097.

“The Impact of Repealing LIFO on the Oil and Gas Industry” with Michael Mosebach, *Oil, Gas and Energy Quarterly*, 2014, Vol. LXIII, Issue 2, 225-235.

“Components of Pension Expense as Earnings Management Tools” with Michael Mosebach and Li Wang, *International Research Journal of Applied Finance*, 2014, Vol. V, Issue 5, pp. 623-647.

“A New Approach to Federal Budgeting and a Flatter Progressive Tax System” with Michael Mosebach, *Public and Municipal Finance*, 2013, Vol. 2, Issue 1, pp. 14-25.

“Who Knew LeBron James Was a Tax Expert?” with Michael Mosebach, *State Tax Notes*, 2013, Vol. 69, Issue 6, pp. 355-359, lead article featured on cover along with a photograph of LeBron James.

“Did Right Case Take a Wrong Turn?” with Diana Franz (teaching case for External Reporting and Taxation courses on FIN 48 and worker misclassification issues), *International Research Journal of Applied Finance*, July 2013, online Case ID 040701 available at [http://irjaf.com/Case\\_Studies/html](http://irjaf.com/Case_Studies/html); also included in IRJAF Case Studies in Finance and Accounting, January 2014, Volume II, pp. 96-100.

“Equitable Recoupment: Is it Finally Equitable?” with Jerome E. Apple and Stephen Hanudel, *The ATA Journal of Legal Tax Research*, 2010, Vol. 8 (1), pp. 34-48.

“Does Repealing LIFO Really Matter?” with Michael Mosebach, *Tax Notes*, 2010, Vol. 127, Issue 8, pp. 901-906 and referenced on cover. (This paper is cited in the Congressional Research Service’s July 13, 2011 report prepared for members and committees of the U.S. Congress entitled “Reducing the Budget Deficit: Tax Policy Options. It was also subsequently cited in additional reports.)

**JANET E. MOSEBACH, Ph.D.**

“Income Taxation of Employer-Provided Health Insurance”, *Tax Notes*, 2009, Vol. 124, Issue 5, pp. 478-482. (This paper was included in the required reading list for a Fall 2009 Topics in U.S. Tax Policy course at The Harris School of Public Policy at the University of Chicago taught by Dr. James Sallee.)

**WORKS IN PROGRESS**

“Charitable Giving: Don’t Give Away Your Deduction Too”

“Founding Family Firms and Their Response to the 2003 Dividend Tax Cut” with Deborah Thomas

“Founding Family Firms, Effective Tax Rates, and Firm Performance”

“Market Reaction to Revenue Announcements” with Michael Mosebach and Thomas Carnes

**PRESENTATIONS**

*Amending Income Tax Returns* with George Mutter

Presentation to University of Toledo employees due to various 2011 Form W-2 reporting errors  
March 23, 2012 (also recorded for download from UT website)

*The Subtleties of Earnings Management: Components of Pension Expense* with Michael Mosebach and Li Wang

10<sup>th</sup> International Symposium on Empirical Accounting Research, China, December 2011  
American Accounting Association, Ohio Regional Meeting, Dublin, OH, May 2011  
University of Toledo, Toledo, OH, November 2010  
University of Akron, Akron, OH, March 2010

*Founding Family Firms and Their Response to the 2003 Dividend Tax Cut* with Deborah Thomas

Montana State University, Bozeman, MT, December 2009  
American Accounting Association Annual Meeting, Anaheim, CA, August 2008  
University of Northern Colorado, Greeley, CO, May 2008  
University of Wyoming, Laramie, WY, April 2008  
University of Akron, Akron, OH, March 2008  
Youngstown State University, Youngstown, OH, March 2008

*Founding Family Firms, Effective Tax Rates, and Firm Performance*

Florida State University, Tallahassee, FL, March 2007  
American Accounting Association, Southwest Regional Meeting, Oklahoma City, March 2006  
Mississippi State University, Starkville, MS, January 2006  
Louisiana State University, Baton Rouge, LA, November 2005  
University of Nevada-Reno, Reno, NV, November 2005

## **JANET E. MOSEBACH, Ph.D.**

Quinnipiac University, Hamden, CT, October 2005

University of Alabama at Huntsville, AL, October 2005

University of North Texas, Denton, TX, April 2005

*GASB 34 Update*, Arkansas Tech University CPE Institute for the Arkansas Department of Legislative Audit, Russellville, AR, May 2002

*The Case for Cases: Partnering with Corporate Tax Departments*, American Taxation Association Midyear Meeting, New Orleans, LA, February 2002

*Using Technology in Education*, Arkansas Society of CPAs, Fayetteville, AR, July 2001

### **GRANTS and FELLOWSHIPS**

- College of Business and Innovation Research Grant: Summer 2014, Summer 2013, Summer 2012
- U.S.–Tunisian University Collaboration: Master of Science in American Accounting Standards, one of four grant authors, resulted in \$250,000 grant to the College of Business and Innovation at the University of Toledo, Spring 2012 (Note: This grant was later cancelled by U.S. State Department due to political unrest in Tunisia.)
- Steininger Tax Research Fellowship, University of Akron, Fall 2008 to Spring 2011
- George W. Daverio School of Accountancy Advisory Board Competitive Research Grant with Li Wang and Michael Mosebach, Summer 2009
- University of Arkansas Doctoral Fellowship, Fall 2002 to Spring 2006
- E&Y Foundation Grant (to attend midyear American Taxation Association meeting and Ph.D. Student Consortium), 2003, 2004, 2005, 2006

### **HONORS and AWARDS**

- Nominated for Simonetti Graduate Teaching Award (college-level award), 2014-2015
- Nominated for University of Toledo Outstanding University Teacher (student nominated), 2014-2015
- Nominated for Simonetti Graduate Teaching Award (college-level award), 2013-2014
- Nominated for University of Toledo Outstanding University Teacher (student nominated), 2012-2013
- DeJute Memorial Undergraduate Teaching Award, College of Business and Innovation (college-level award), University of Toledo, Spring 2012
- Doctoral Consortium Fellow, American Accounting Association New Faculty Consortium, Leesburg, VA, Feb 2009
- List of Teachers Ranked as Excellent by their Students, University of Illinois at Urbana-Champaign: Fall 2006, Spring 2007 (outstanding ranking), Fall 2007, and Spring 2008

## **JANET E. MOSEBACH, Ph.D.**

- Outstanding Doctoral Student Award, Department of Accounting, University of Arkansas, April 2005
- Outstanding Research Team Award, Department of Accounting, University of Arkansas, April 2005
- Nominated for university-wide University of Arkansas Baum Teaching Assistant Award, 2004-2005, 2002-2003
- Nominated for Sam M. Walton College of Business Graduate Student Teaching Excellence Award, University of Arkansas, 2004-2005
- Beta Alpha Psi Outstanding Faculty Member, University of Arkansas, 2003-2004
- Nominated for Outstanding Teacher at the University of Arkansas, awarded by the Student Alumni Board and the Associated Student Government, 2003
- Sam M. Walton College of Business Graduate Student Teaching Excellence Award, University of Arkansas, 2002-2003
- Beta Gamma Sigma Outstanding Teacher of the Year, University of Arkansas, 2002
- Federation of Schools of Accountancy Outstanding Graduate Student Award, Old Dominion University, 1998-1999

### **PROFESSIONAL CERTIFICATION and AFFILIATIONS**

- Certified Public Accountant (inactive): Arkansas, Michigan, Virginia
- American Institute of Certified Public Accountants (AICPA), member
  - AICPA Tax Section, member
- American Accounting Association (AAA), member
- American Taxation Association (ATA), member
  - Assessment and Accreditation Issues Committee, 2010-2011, member
  - Exempt Organizations sub-committee of the Tax Policy Oversight Committee, 2010-2011, member
  - Teaching Resources Committee, member, 2001-2002 and 2002-2003
- Quality Matters: Applying the QM Rubric Certificate, March 2015
- University of Toledo: Online Teaching Certificate, February 2014
- Beta Gamma Sigma, member
- Golden Key International Honour Society, honorary faculty member
- Akron Tax Club, member (assisted President in procuring speakers; fill-in moderator), 2008-2011
- Tax Club of Cleveland, member, 2008-2011

### **CONFERENCES ATTENDED**

- Ernst & Young Tax Educators' Symposium, Washington DC, October 2015 (upcoming)
- American Accounting Association Annual Meeting, Atlanta, GA, August 2014
- AACSB Assessment Conference, New Orleans, LA, March 2014
- Ernst & Young Tax Educators' Symposium, Washington DC, October 2013

## **JANET E. MOSEBACH, Ph.D.**

- American Accounting Association Annual Meeting, Anaheim, CA, August 2013
- Women's Executive Forum: Secrets to Success, sponsored by Spilman, Hills & Heidebrink (now known as Rehmann), October 2012
- Ernst & Young Tax Educators' Symposium, Washington DC, October 2012
- Ernst & Young Tax Educators' Symposium, Washington DC, October 2011
- American Accounting Association Annual Meeting, Denver, CO, August 2011
- American Taxation Association Midyear Meeting/JATA Conference, Washington DC, March 2011
- Ernst & Young Tax Educators' Symposium, Washington DC, October 2010
- University of Akron National Tax Conference, September 2010
- American Accounting Association Annual Meeting, San Francisco, CA, August 2010
- University of Akron International Tax Conference, March 2010
- American Taxation Association Midyear Meeting/JATA Conference, Denver, CO, Feb 2010
- Ernst & Young Tax Educators' Symposium, Washington DC, October 2009
- University of Akron National Tax Conference, September 2009
- American Accounting Association Annual Meeting, New York City, NY, August 2009
- American Accounting Association New Faculty Consortium, Leesburg, VA, Feb 2009
- University of Akron National Tax Conference, November 2008
- University of Akron International Tax Conference, November 2008
- American Accounting Association Annual Meeting, Anaheim, CA, August 2008
- American Accounting Association Annual Meeting, Chicago, IL, August 2007
- American Accounting Association, Southwest Regional Meeting, Oklahoma City, OK, March 2006
- American Accounting Association Annual Meeting, San Francisco, CA, August 2005
- Tax Doctoral Consortium, American Taxation Association, Washington DC, March 2005
- American Taxation Association Midyear Meeting/JATA Conference, Washington DC, March 2005
- American Accounting Association Annual Meeting, Orlando, FL, August 2004
- American Taxation Association Midyear Meeting/JATA Conference, Denver, CO, Feb 2004
- American Accounting Association Annual Meeting, Honolulu, HI, August 2003
- American Taxation Association Midyear Meeting/JATA Conference, St. Petersburg, FL, Feb 2003
- American Accounting Association Annual Meeting, San Antonio, TX, August 2002
- American Taxation Association Midyear Meeting/JATA Conference, New Orleans, LA, Feb 2002
- American Accounting Association Annual Meeting, Atlanta, GA, August 2001

## **SERVICE**

### **Professional Service:**

- American Taxation Association (ATA)
  - Assessment and Accreditation Issues Committee, member, 2010-2011
  - Exempt Organizations sub-committee of the Tax Policy Oversight Committee, member, 2010-2011
  - Teaching Resources Committee, member, 2001-2002 and 2002-2003
- Moderator, American Accounting Association Annual Meeting, Atlanta, GA, August 2001

## JANET E. MOSEBACH, Ph.D.

### **Service to Students:**

#### University of Toledo

- Honors Thesis Faculty Advisor, Fall 2013 (Zachary Papadakis)
- Honors Thesis Faculty Advisor, Fall 2012 (Kaylee Levans)
- Honors Conversion Faculty Advisor, Fall 2012 (Ashley Skibski)
- Graduate Independent Study Faculty Advisor, Fall 2012 (Xi Pan)
- Honors Conversion Faculty Advisor, Spring 2012 (Lauren Stock, Benjamin Ross)

#### University of Akron

- Deloitte Tax Case Study Competition, Faculty Advisor, graduate and undergraduate teams, October 2010 (undergraduate team received Honorable Mention)
- American Cancer Society Relay-for-Life, member of Accounting Association/Beta Alpha Psi team, April 2010
- Deloitte Tax Case Study Competition, Faculty Advisor, undergraduate team, October 2009

#### University of Arkansas

- Honors Thesis Faculty Advisor, Spring 2002 (Faith Smith)
- Arthur Andersen Tax Challenge Faculty Advisor (undergraduate team), October 2001
- Governor's Award for Entrepreneurial Development Competition Faculty Advisor, Spring 2001

### **Department Service:**

#### University of Toledo

- Department of Accounting Curriculum Committee, May 2012 to Present
- Department of Accounting Assessment Committee, Chair, March 2012 to Present
- Department of Accounting Accreditation Committee, November 2011 to Present
- Beta Alpha Psi Spring Banquet, Faculty Representative, April 2015
- Department Liaison with United Way's Free Tax Preparation and IRS VITA (Volunteer Income Tax Assistance) programs related to campus income tax preparation site, July 2014 to Present
- Meet the Accountants!, Faculty Representative, November 2014
- Search Committee for Assistant Professor in Accounting, September 2014 to November 2014
- Search Committee for Lecturer in Accounting, June 2014 to August 2014
- Meet the Accountants!, Faculty Representative, April 2014
- Search Committee for Assistant Professor in Accounting, August 2013 to November 2013
- Accounting Advisory Council, non-voting faculty member, August 2011 to Present
- Accounting Department representative for BUAD 2000 (Career Development I course), Spring 2015 (4 sections), Fall 2014 (2 sections), Spring 2014 (2 sections), Fall 2013 (4 sections), Spring 2013 (4 sections), Fall 2012 (4 sections), Spring 2012 (5 sections), Fall 2011 (4 sections)
- Beta Alpha Psi Spring Banquet, Faculty Representative, April 2013, April 2012

#### University of Akron

- Master of Taxation (MTax) Program Governance Board
  - Co-chair, December 2009 to May 2011
  - Member, August 2008 to December 2009
- AACSB Accreditation Committee, School of Accountancy, August 2008 to May 2011
- University of Akron National Tax Conference, Moderator, September 2008, 2009, 2010

## **JANET E. MOSEBACH, Ph.D.**

- Student Appreciation Day, Faculty Representative, September 2008, 2009, 2010
- School of Accountancy Annual Awards Banquet, Student Presenter, April 2010
- The J.M. Smucker Company Annual Faculty Visit, Faculty Representative, July 2009

### University of Arkansas

- Department of Accounting Assessment Committee, Fall 2000 to Spring 2002

### **College Service:**

#### University of Toledo

- College Commencement, Department Representative, May 2015
- Beta Gamma Sigma Induction Ceremony, Organizer, Host and Emcee, April 2015
- Beta Gamma Sigma, Faculty Adviser, November 2014 to Present
- College Assessment Committee, member, August 2013 to Present
- College Scholarship Committee, Department Representative, June 2014
- College Commencement, Reader and Department Representative, May 2014
- UT Experience Day, Faculty Representative, March 22 and April 5, 2014, February 28 and March 27, 2015
- Annual Pacemaker Awards Dinner, Faculty Representative, March 2014, April 2013, March 2012
- Honors College Experience Day, Faculty Representative, October 19, 2013
- Summer Career Friday, Faculty Representative, August 2, 2013
- Academic Leadership Steering Committee, elected member, April 2013 to August 2014
- Undergraduate Programs Committee, member, August 2012 to August 2013
- College Commencement, Marshal and Faculty Representative, May 2013
- College Awards Selection Committee, April 2013
- College Commencement, Faculty Representative, May 2012
- Beta Gamma Sigma Induction Ceremony, Faculty Representative, April 2012

#### University of Akron

- Graduate Admissions Committee, member, 2010-2011

### **University Service:**

#### University of Toledo

- University Commencement Ceremony, College Marshal, May 2015
- One of five College finalists for election to the Faculty Senate, March 2014
- University Commencement Ceremony, College Marshal, December 2013
- University Commencement Ceremony, College Marshal and Reader, December 2012
- University Commencement Ceremony, College Marshal, May 2012
- Presentation to University of Toledo employees due to various 2011 Form W-2 reporting errors, with George Mutter, March 23, 2012 (also recorded for download from UT website)
- University Commencement Ceremony, College Marshal, December 2011

#### University of Akron

- University Commencement Ceremony, Marshal, December 2010, May 2011
- University Commencement Ceremony, Faculty Marshal, August 2010
- University Commencement Ceremony, Faculty Representative, August 2009, May 2010



## **JANET E. MOSEBACH, Ph.D.**

### **Community Service:**

- United Way of Greater Toledo, Earned Income Tax Credit Subcommittee, July 2014 to Present
- Toledo Museum of Art, member, 2012 to present
- Toledo Botanical Garden, member, 2013 to present

### **PROFESSIONAL EXPERIENCE**

KPMG LLP, Norfolk, Virginia - September 1996 to July 2000

Senior Tax Manager, Tax Manager

Plante & Moran, LLP, Ann Arbor, Michigan - January 1991 to July 1996

Tax Manager, Staff Accountant