

# DIANA FALSETTA

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5250 University Drive, Jenkins 312A  
Coral Gables, FL 33146-6531

University of Miami  
Miami Herbert Business School

[falsetta@miami.edu](mailto:falsetta@miami.edu)  
305.284.8642

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## EDUCATION

### University of South Carolina

Darla Moore School of Business

Doctor of Philosophy, Business Administration (Accounting), 2002

### University of Texas at Austin

McCombs School of Business

Master of Professional Accounting (Taxation), 1995

### Florida State University

College of Business

Bachelor of Science in Business Administration (Accounting and Finance), 1994

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## EXPERIENCE

### Academic:

#### University of Miami

Miami Herbert Business School

*Associate Professor* 2012 – present

*Director of External Relations* 2014 – 2017

*Assistant Professor* 2006 – 2012

#### Northeastern University

D'Amore-McKim School of Business

*Assistant Professor* 2002 – 2006

### Non-Academic:

#### KPMG LLP

*Senior Tax Specialist* 1996 – 1998

### Professional Certification:

Certified Public Accountant 1996 – present

Florida, Active License

## **PUBLICATIONS**

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### **Refereed Publications:**

“Government Spending: How It Impacts Tax Compliance” with J.K. Schafer and G.T. Tsakumis. *Journal of Business Ethics*, forthcoming.

“Strategic Choice of Presentation Format: The Case of ETR Reconciliations” with R. Chychyla and S. Ramnath. *The Accounting Review*, 2022, 97(1): 177–211.

“Joint Audit Engagements and Client Tax Avoidance: Evidence from the Italian Statutory Audit Regime” with P.A. Bianchi, M. Minutti-Meza, and E.H. Weisbrod. *The Journal of the American Taxation Association*, 2019, 41(1): 31–58.

\* Recipient of the Best Paper Award, 2015 *International Accounting Section Midyear Meeting*

“The Effect of the Timing and Direction of Capital Gain Tax Changes on Investment in Risky Assets” with T.J. Rupert and A. Wright. *The Accounting Review*, 2013, 88(2): 499-520.

“Transferring Risk Preferences from Taxes to Investments” with B. Tuttle. *Contemporary Accounting Research*, 2011, 28(2): 472-486.

“Voluntary Disclosure of Auditor-Provided Tax Service Fees” with J.C. Bedard, G. Krishnamoorthy, and T.C. Omer. *The Journal of the American Taxation Association*, 2010, 32(1): 59-77.

“The Impact of Investors’ Status on Their Evaluation of Positive and Negative, Past and Future Information” with A.M. Cianci. *Accounting & Finance*, 2008, 48(5): 719-739.

“Integrating Tax and Financial Accounting: Three Exercises for Use in Tax and Financial Accounting Classes” with S. Bruns and T.J. Rupert. *Advances in Accounting Education*, 2008, 8: 151-187.

“Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment” with T.C. Omer and J.C. Bedard. *The Accounting Review*, 2006, 81(5): 1095-1117.

“The Impact of Income Tax Withholding and Stock Position on the Sale of Stock” with R.A. White. *The Journal of the American Taxation Association*, 2005, 27(1): 1-23.

### **Invited Publications:**

“Discussion of: Trust and Compliance Effects of Taxpayer Identity Theft: A Moderated Mediation Analysis” *The Journal of the American Taxation Association*, 2020, 42(1): 79–81.

“Discussion of: The Psychology of Billing” with S.E. Kaplan. *Contemporary Accounting Research*, 2018, 35(3): 1455-1463.

“Discussion of: An Investigation of Why Taxpayers Prefer Refunds: A Theory of Planned Behavior Approach” *The Journal of the American Taxation Association*, 2007, 29(1): 113-116.

**Other Publications:**

“New Comprehensive Guidance on HSAs” with S. Dennis-Escoffier. *Journal of Corporate Accounting & Finance*, 2008, 20(1): 89-95.

“Incentives to Energy-Efficient Businesses” with S. Dennis-Escoffier. *Journal of Corporate Accounting & Finance*, 2007, 18(6): 99-105.

**Book Reviews:**

Creative Politics: Taxes and Public Goods in a Federal System, Glenn Beamer, Ann Arbor, MI: The University of Michigan Press, 1999, in *The Journal of the American Taxation Association*, 2005, 27(1): 107-108.

**Working Papers:**

“The Examination of Entrepreneurial Investment Tax Credits: Angel vs. Crowdfunding Investing” with L. Barthel and J.K. Schafer. Under Review

“Improving Tax Compliance Through Choice and Goal Congruency” with B. Schafer and J.K. Schafer.

“Decision Making Under Tax Provision Uncertainty: The Case of Sunsets” with R.D. Moore and T.J. Rupert.

“Do Delayed Tax Refunds Affect Tax Evasion Intentions? With B.C. Spilker.

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**PROFESSIONAL**

**Funded Research Performed:**

Provost Research Awards

James W. McLamore Research Award in Business and Social Sciences; \$19,930  
June 1, 2022 – May 31, 2023

James W. McLamore Research Award in Business and Social Sciences; \$5,000  
June 1, 2011 – May 31, 2012

James W. McLamore Research Award in Business and Social Sciences; \$13,500  
June 1, 2010 – May 31, 2011

PwC INQUIRES Research Grant; \$10,000; 2010

**Editorial Responsibilities:**

**Associate Editor:**

*Journal of the American Taxation Association, 2015 – 2017*  
*Behavioral Research in Accounting, 2015 – 2017*

**Editorial Board:**

*Journal of the American Taxation Association, 2011 – 2014; 2017 – 2019*  
*Behavioral Research in Accounting, 2017 - present*  
*Advances in Accounting Behavioral Research, 2013 – present*

**Referee:**

*The Accounting Review*  
*Accounting, Organizations & Society*  
*Contemporary Accounting Research*  
*Journal of Accounting Research*  
*Journal of Accounting and Economics*  
*The Journal of the American Taxation Association*  
*National Tax Journal*  
*Behavioral Research in Accounting*  
*Management Science*  
*Journal of Business Ethics*  
*Accounting Horizons*  
*Advances in Accounting*  
*Issues in Accounting Education*  
*European Accounting Review*  
*American Accounting Association Annual Meeting*  
*Contemporary Accounting Research Conference*  
*Journal of the American Taxation Association Conference*  
*Accounting, Behavior, and Organizations Research Conference*  
*American Accounting Association Northeast Region Meeting*

**Discussant:**

*American Accounting Association Annual Meeting, 2012, 2010, 2009, 2007, 2005, 2003*  
*American Taxation Association Midyear Meeting, 2023, 2012*  
*Journal of the American Taxation Association Tax Research Conference, 2018, 2006,*  
*Accounting, Behavior, and Organizations Research Conference, 2015, 2008*  
*Northeast Region American Accounting Association Meeting, 2008*

**Professional Membership and Service:**

American Accounting Association

Meetings Model Committee, 2021-2023  
Doctoral Consortium Committee, 2017-2021  
Doctoral Consortium, Experimental Research Exemplar Presenter, 2019  
New Faculty Consortium, Invited Tax Faculty Group Leader, 2020, 2019, 2015

American Taxation Association

President, 2019-20  
President – Elect, 2018-19  
Vice President – 2014-15, (Chair – 2015 Midyear Meeting)  
Vice President – Elect, 2013-14  
Secretary, 2010-12  
Trustee, 2007-09  
*Journal of the American Taxation Association* Research Conference Selection  
Committee member, 2022-23, 2011-12  
KPMG/ATA Tax Doctoral Consortium Committee member, 2013-14 (*chair*),  
2012-13, 2011-12  
Annual Meeting Committee member, 2009-10, 2004-05, 2003-04, 2002-03  
Awards Committee member, 2006-07, 2005-06  
Midyear Meeting Program Committee member, 2008-09, 2007-08  
Midyear Meeting Task Force member, 2015-16  
New Faculty Concerns Committee member, 2009-10, 2006-07  
Nominations Committee member, 2021-22 (*chair*), 2020-21, 2016-17,  
Research Resources & Methodologies Committee member, 2022-23, 2005-06,  
2004-05  
Tax PhD Education Task Force member, 2012-13  
Teaching and Curriculum Conference Committee member, 2017-18

Accounting, Behavior, and Organizations

Behavioral Tax Symposium, Co-Founder, Organizing Committee, 2009-present  
East Coast Behavioural Accounting Workshop, Organizing Committee, 2020-present

National Tax Association

Beta Alpha Psi

Beta Gamma Sigma

Omicron Delta Kappa

American Institute of Certified Public Accountants

Tax Compliance & Planning Task Force – CPE Evolution, 2020-22

Florida Institute of Certified Public Accountants

**Awards:**

Excellence in Teaching, Miami Herbert Business School, Master of Science in Taxation,  
May 2021, May 2018, December 2017.

Best Paper Award, American Accounting Association, International Section Midyear  
Meeting, 2015

**Scholarly Presentations:**

***Refereed Papers Presented at Conferences:***

“Decision Making Under Tax Provision Uncertainty: The Case of Sunsets” with R.D. Moore and T.J. Rupert.

*2018 Florida Accounting Behavioral Research Symposium, Boca Raton, FL*

“Determinants and Consequences of Presentation Format: The Case of ETR Reconciliations” with R. Chychyla and S. Ramnath.

*2017 Illinois Tax Symposium, Chicago, IL.*

“How Government Spending Impacts Tax Compliance” with J.K. Schafer and G.T. Tsakumis.

*2015 Accounting, Behavior and Organizations Research Conference, Nashville, TN.*

\*Recipient of the Coles Working Paper Award, Coles Research Magazine, Kennesaw State University.

“Learning from Shared Audit Engagements: Evidence from Network Analysis and Tax Avoidance” with P.A. Bianchi, M. Minutti-Meza, and E. Weisbrod.

*2015 International Accounting Section Midyear Meeting, Palm Springs, CA.*

\*Recipient of the Best Paper Award (presented by P.A. Bianchi)

“The Effect of the Timing and Direction of Capital Gain Tax Changes on Investment in Risky Assets,” with T.J. Rupert and A. Wright.

*2010 Accounting, Behavior and Organizations Research Conference, Denver, CO.*

*2010 American Accounting Association Annual Meeting, San Francisco, CA.*

*2010 Journal of the American Taxation Research Conference, Denver, CO.*

*2010 South Florida Accounting Research Conference, Miami, FL.*

“Decision Making Under Tax Provision Uncertainty: The Case of Sunsets,” with T.J. Rupert and A. Wright.

*2009 George Mason Behavioral Tax Symposium, Fairfax, VA.*

“Improving Tax Compliance Through Choice and Goal Congruency,” with B. Schafer and J.K. Schafer.

*2011 George Mason Behavioral Tax Symposium, Fairfax, VA.*

*2008 Accounting Behavior and Organizations Research Conference, Providence, RI.*

*2006 Northeast Region American Accounting Association Meeting, Newport, RI.*

“The Influence of Goal Conflict and Information Asymmetry on Individuals’ Tax Evasion Judgments,” with J.K. Schafer and G.T. Tsakumis.

*2007 American Accounting Association Annual Meeting, Chicago, IL.*

*2006 Accounting Behavior and Organizations Research Conference, Portland, OR.*

“The Impact of Investors’ Status on Their Evaluation of Positive and Negative, Past and Future Information,” with A. Cianci.

*2007 American Accounting Association Annual Meeting, Chicago, IL.*

“The Impact of the Consequences and Timing of Tax Changes on Investment in Risky Assets,” with T.J. Rupert and A. Wright.  
*2006 Northeast Region American Accounting Association Meeting, Portsmouth, NH.*

“Integrating Tax and Financial Accounting: Three Cases for Use in Tax and Financial Accounting Classes,” with S. Bruns and T.J. Rupert.  
*2006 Northeast Region American Accounting Association Meeting, Portsmouth, NH.*

“Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment,” with J.C. Bedard and T.C. Omer.  
*2005 American Accounting Association Annual Meeting, San Francisco, CA.*

“From Coop to Classroom: Assessing Tax Knowledge Acquired in the Workplace and Integrated into the Classroom”  
*2005 WACE World Conference on Cooperative Education, Boston, MA.*

“An Experimental Test of Mental Accounting from a Categorization Perspective: Transferring Risk Preferences from Taxes to Investments,” with B. Tuttle.  
*2005 Northeast Region American Accounting Association Meeting, Tarrytown, NY*  
*2004 Decision Sciences Institute Annual Meeting, Boston, MA.*  
*2004 Accounting Behavior and Organizations Research Conference, Chicago, IL.*

“The Impact of Income Tax Withholding and Stock Position on the Sale of Stock,” with R.A. White.  
*2001 American Accounting Association Southeast Regional Meeting, Tampa, FL.*

***Invited Paper Presentations:***

“Do Delayed Tax Refunds Affect Tax Evasion Intentions?” with B.C. Spilker.  
University of Central Florida, December 2022

“Decision Making Under Tax Provision Uncertainty: The Case of Sunsets” with R.D. Moore and T.J. Rupert.  
Palmetto Symposium on Experimental Accounting Research, University of South Carolina, May 2018.

“Determinants and Consequences of Presentation Format: The Case of ETR Reconciliations” with R. Chychyla and S. Ramnath.  
Brigham Young University, December 2017

“How Government Spending Impacts Tax Compliance” with J.K. Schafer and G.T. Tsakumis.  
University of Alabama, March 2017  
University of Central Florida, April 2014  
University of South Carolina, November 2013

“Integrating Tax and Financial Accounting: Three Exercises for Use in Tax and Financial Accounting Classes,” with S. Bruns and T.J. Rupert.

*American Taxation Association Midyear Meeting, February 2007.*

“Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment,” with J.C. Bedard and T.C. Omer.

Boston College, Accounting Research Seminar, February 2005.

“An Experimental Test of Mental Accounting from a Categorization Perspective: Transferring Risk Preferences from Taxes to Investments,” with B. Tuttle.

The University of Alabama, Accounting Research Seminar, April 2004.

“The Impact of the Consequences and Timing of Tax Changes on Investment in Risky Assets,” with T.J. Rupert and A. Wright.

Northeastern University, Accounting Research Seminar, March 2004.

“The Impact of Income Tax Withholding and Stock Position on the Sale of Stock,” with R.A. White.

Boston Accounting Research Colloquium, April 2003.

***Invited Participation at Conferences:***

American Taxation Association Teaching and Curriculum Conference, “CPA Evolution/Blue Print/Exposure Draft/Impact of Technology,” Invited Panel Participation, February 2023.

American Taxation Association Midyear Meeting, “CPA Evolution,” Invited Panel Participation, February 2022.

Accounting, Behavior and Organizations Doctoral Consortium, “Word on the Street and Tips for a Zoom Interview,” Invited Panel Presentation, October 2020.

American Taxation Association Midyear Meeting, “Teaching Insights: Using OneSource to Teach ASC 740,” Invited Case Presentation, February 2020.

International Accounting Section Ph.D. / New Faculty Consortium, “Research Method Pitfalls,” Invited Keynote Presentation, January 2020.

Deloitte Foundation | J. Michael Cook | 2019 American Accounting Association Doctoral Consortium, “Experimental Method Pitfalls,” Research Exemplar Talk, June 2019.

*The Journal of the American Taxation Association* 2018 Research Conference, “Discussion of: Trust and Compliance Effects of Taxpayer Identity Theft: A Moderated Mediation Analysis,” Invited Discussion, February 2018.

American Accounting Association Annual Meeting, “Preparing for the Interview Process,” Invited Panel Participation, August 2022, August 2018, August 2017, August 2016.



American Taxation Association Midyear Meeting, "Promotion & Tenure Conversation," Invited Panel Participation, February 2017.

American Accounting Association Annual Meeting, "Centennial Year Retrospective and Prospective Discussion," Invited Panel Participation, August 2015.

American Taxation Association Midyear Meeting, "History of the KPMG/ATA Tax Doctoral Consortium," Invited Presentation, February 2014.

American Accounting Association Annual Meeting, "Opportunities in Behavioral Tax Research," Invited Presentation, August 2013.

Accounting Behavior and Organizations Research Conference, "Perspectives on Using Experiments for Policy Oriented Research," Invited Presentation, October 2012.

KPMG/ATA Tax Doctoral Consortium, "Managing Your Career Across a Variety of Schools," Invited Presentation, February 2012.

American Taxation Association Midyear Meeting, "Teaching Tricks and Traps for New and Experienced Teachers," Invited Presentation, February 2009.

University of Illinois Tax Symposium, Invited Attendee, 2021, 2019, 2017, 2015, 2013, 2008.

*The Journal of the American Taxation Association* 2006 Research Conference, "Discussion of: An Investigation of Why Taxpayers Prefer Refunds: A Theory of Planned Behavior Approach," Invited Discussion, February 2006.

American Taxation Association Midyear Meeting, "Internet Surveys and Experiments," Invited Presentation, February 2006.

## **TEACHING**

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### ***Courses Taught at University of Miami:***

ACC 673, Taxation for Business and Investment Decisions

ACC 671, Accounting for Decision Making

ACC 648, Accounting for Income Taxes (new course developed)

ACC 607, Financial Accounting and Reporting

ACC 600, Accounting for Decision-Making and Control

ACC 404, Advanced Taxation

ACC 403, Fundamentals of Taxation

ACC 211, Principles of Financial Accounting

**Doctoral Student Committees:**

Laura Feustel, University of South Carolina, External Committee Member (2018, Ohio State University placement)

Laura Barthel, Kennesaw State University, External Committee Member (2019, Eastern Kentucky University)

***Courses Taught at Northeastern University:***

ACC G230, Federal Tax Issues and Analysis

ACC U414, Income Tax Determination

ACC U201, Financial Accounting and Reporting

***Courses Taught at University of South Carolina:***

ACC 407, Intermediate Financial Accounting for NonMajors

ACC 404, Individual Income Taxation

ACC 222, Survey of Accounting

***Courses Taught for KPMG LLP (National Tax Instructor, 2014 – present):***

Corporate, Tax Fundamentals

Corporate, Tax Skills Seminar, Level I

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**SERVICE**

***University of Miami:***

Service to the University

Faculty Senate Student Affairs Committee, 2021-present

Faculty Senate Committee on Professional Conduct, 2019-present

Miami Herbert Business School, Dean Search Committee, 2016-17

Faculty Marshall at Commencement, 2019, 2015, 2013, 2009, 2007

Service to Miami Herbert Business School

Academic Integrity Committee, 2020-present

Grading Policy Task Force member, 2015-16

Full-Time Graduate Programs Advisory Committee member, 2012-13

Service to the Department of Accounting

Director of External Relations, 2014-17

Florida Accounting Symposium, Organizing Committee, 2014-2022

Accounting Research Seminar Coordinator, 2010-2012

Recruiting Committee, 2022, 2021, 2013, 2012, 2011, 2010

Faculty Representative at PwC Tax Faculty Colloquium, 2006-2022

Faculty Representative at Ernst & Young Tax Educators' Symposium, 2009-13, 2015-17, 2019-22

Faculty Representative at Grant Thornton Tax Leadership Conference, 2014, 2012

Faculty Advisor for the Deloitte FanTAXtic Case Competition, 2012, 2016\*, 2017, 2018, 2019, 2020\*, 2021, 2022

\*UM Team received Honorable Mention Award – Second Place in Region

**Northeastern University:**

Service to the University

Faculty Marshall at Commencement, 2005, 2004, 2003

Faculty Participant at President's Convocation, 2003

Service to the Accounting Group

Accounting Group Research Seminar Coordinator, 2005

Faculty Advisor for the Deloitte Tax Case Study Competition, 2005, 2004, 2003

Faculty Representative at PwC Tax Faculty Colloquium, 2005

Faculty Representative at PwC University for Faculty, 2004

Served on Accounting Group committee to determine curriculum of the ACC 1111 course under the semester system (ACC U201), 2003

**Community Activities:**

Kappa Alpha Theta Foundation, Finance Committee, 2021-present

Junior League of Miami, member, 1998-present

Community Tax Aid of Boston, 2003-2006