

## **Michelle (Chelle) Higgins Yetman**

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### **Education**

Ph.D., Accounting, December 2001  
University of North Carolina, Chapel Hill, North Carolina

Master of Accounting Science, August 1997  
University of Illinois, Champaign, Illinois

Master of Business Administration, August 1992  
Texas A&M University, College Station, Texas

Bachelor of Business Administration May 1990  
Stephen F. Austin State University, Nacogdoches, Texas  
Cum Laude Graduate

Certified Public Accountant, Texas

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### **Experience**

Associate Dean of Academic Affairs  
Graduate School of Management, The University of California at Davis  
July 2018 – present

Professor of Accounting, The University of California at Davis  
July 2014 – present

Associate Professor of Accounting, The University of California at Davis  
July 2009 – June 2014

Assistant Professor of Accounting, The University of California at Davis  
July 2003 – June 2008

Assistant Professor of Accounting, The University of Iowa  
August 2001 – July 2003

Accountant, The Prudential Insurance Company of America  
October 1994 – August 1995

Investment Accountant, The Variable Annuity Life Insurance Company  
August 1992 – September 1994

## Peer-Reviewed Publications

“Spreading the News: Donor Response to Disclosures About Nonprofit Fraud” with Erica Harris and Christine Petrovits, *Nonprofit and Voluntary Sector Quarterly*, forthcoming.

“Governance of Nonprofit Organizations” with, Christine Petrovits, *Research Handbook on Nonprofit Accounting*, 2023.

“Controlling for Corporate Governance in Nonprofit Research” with Colleen Boland, Erica Harris, Christine Petrovits, *Journal of Governmental & Nonprofit Accounting* 9:1 (2020) 1–44 .

“Why bad things happen to good organizations: The link between governance and asset diversions in public charities” with Erica Harris and Christine Petrovits, *Journal of Business Ethics* 146:1 (2017) 149–166.

“The effects of nonprofit governance on donations: evidence from the revised form 990” with Erica Harris and Christine Petrovits, *The Accounting Review* 90:2 (2015) 579–610.

“How does the incentive effect of the charitable deduction vary across charities?” with Robert Yetman, *The Accounting Review*, 88:3 (2013) 1069–1094.

“Do donors discount low quality accounting information?” with Robert Yetman, *The Accounting Review*, 88:3 (2013) 1041–1067.

“The effects of governance on the accuracy of charitable expenses reported by nonprofit organizations” with Robert Yetman, *Contemporary Accounting Research*, 29:3 (2012) 738–767.

“Institutional drivers of reporting decisions in nonprofit hospitals” with Ranjani Krishnan, *Journal of Accounting Research*, 49:4 (2011) 1001–1039.

“Determinants of nonprofits’ taxable activities” with Robert Yetman, *Journal of Accounting and Public Policy*, 28:6 (November-December 2009) 495-509.

“Capital gains taxes, pricing spreads and arbitrage: evidence from cross-listed firms in the U.S.” with Jennifer Blouin and Luzi Hail, *The Accounting Review*, 84:5 (September 2009) 1321-1361.

“Calibrating the reliability of publicly available nonprofit taxable activity disclosures: comparing IRS 990 and 990-T Data” with Brad Badertscher and Robert Yetman, *Nonprofit and Voluntary Sector Quarterly*, 38:1 (February 2009) 95–116.

“Volume and price patterns around a stock's 52-week highs and lows: theory and evidence” with Steve Huddart and Mark Lang, *Management Science*, 55:1 (January 2009) 16–31.

“Why do nonprofits have taxable subsidiaries?” with Robert Yetman, *National Tax Journal*, 61:4 (December 2008) 675–698.

“Expense misreporting in nonprofit organizations” with Ranjani Krishnan and Robert Yetman, *The Accounting Review* 81:2 (March 2006) 399–420.

“How representative are firms that are cross listed in the United States? An analysis of accounting quality” with Mark Lang and Jana Raedy, *Journal of Accounting Research* 41:2 (May 2003) 363–386.

“The effect of nonprofits’ taxable activities on the supply of private donations” with Robert Yetman, *National Tax Journal* 56:1 (March 2003) 243–258.

## Working Papers

“Do Donors Value Volunteer Commitment in Assessing Nonprofit Effectiveness?” with Amanda Beck and Sarah Garven

## Research Presentations

INSEAD, 2019

European Accounting Association Annual Congress, 2018

American Accounting Association Annual Meeting, 2017

American Accounting Association Governmental and Nonprofit Section Meeting, 2017

University of California, San Diego, 2014

Association for Research on Nonprofit Organizations and Voluntary Actions, Annual Conference, 2014

American Accounting Association Annual Meeting, 2013

Ohio State University, 2012

Santa Clara University, 2012

American Accounting Association Annual Meeting, 2011

American Accounting Association Governmental and Nonprofit Section Meeting, 2011

University of Houston, Bauer College of Business, 2011

Conference on Financial Economics and Accounting, Rutgers, 2009

American Accounting Association Annual Meeting, 2009

American Accounting Association Western Regional Meeting, 2009

American Accounting Association Governmental and Nonprofit Section Meeting, 2009

American Accounting Association Governmental and Nonprofit Section Meeting, 2009

American Accounting Association Annual Meeting, 2008

American Accounting Association Annual Meeting, 2007

University of North Carolina Tax Symposium, 2007

American Accounting Association Annual Meeting, 2007

University of Oregon, 2006

American Accounting Association Annual Meeting, 2005

University of North Carolina Tax Symposium, 2005

Governance of Not-for-Profit Organizations, Conference Jointly Sponsored by the Federal Reserve Bank of New York, the Bendheim Center for Finance of Princeton University, and the *Journal of Accounting and Economics*, 2004

American Accounting Association Annual meeting, 2003

*Review of Financial Studies* Conference on Experimental and Behavioral Finance, 2002

American Accounting Association Annual Meeting, 2002

## Teaching and Advising

Financial Accounting, Development and Delivery of Online MBA Core Course, University of California at Davis, 2019-2021

Judge on Panel for Viticulture and Enology Business Fundamentals Capstone Project, 2019 and 2020

Financial Accounting, MBA Core Course, University of California at Davis, 2003–2020

Accounting for Non Financial Managers, University of California at Davis Wine Executive Program, 2007–2019, 2021

Financial Reporting, Master's of Accounting, University of California at Davis, 2014–2017

Financial Reporting, Undergraduate Accounting Minor, University of California at Davis, 2017

Independent Study, Faculty Advisor, 2011

Community Consulting Group Projects, Faculty Advisor, 2010 and 2011

Financial Accounting and Reporting, University of Iowa, targeted for undergraduate finance majors, 2001–2002

Basic Accounting Principles, University of North Carolina, 1999

Intermediate Accounting, Project Discovery Course, University of Illinois, 1997

Principles of Accounting, Project Discovery Course, University of Illinois, 1996

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## Professional Service

### *Editorial Board*

*Accounting Horizons*, Editorial and Advisory Review Board, 2007–2009

### *Ad Hoc Reviewer*

*The Accounting Review*

*Contemporary Accounting Research*

*Management Science*

*Journal of Accounting and Public Policy*

*Accounting Horizons*

*Journal of Governmental & Nonprofit Accounting*

*Nonprofit and Voluntary Sector Quarterly*

*Journal of Corporate Finance*

American Accounting Association Annual Meetings

American Accounting Association Government and Nonprofit Section Midyear Meetings

American Accounting Association Auditing Midyear Meeting

American Accounting Association Financial Accounting and Reporting Section Midyear Meeting

## ***Other***

American Accounting Association, Government and Nonprofit Section Outstanding Dissertation Award Committee, 2016-2017, 2017-2018, 2022-2023

Discussant at University of California at Davis Napa Conference, 2018

Discussant at American Accounting Association Government and Nonprofit Section Meeting, 2018

Invited Speaker at American Accounting Association Government and Nonprofit Section Meeting, Panel on Promoting and Facilitating GNP Academic and Professional Research, 2017

Invited Speaker at American Accounting Association Annual Meeting, Government and Nonprofit Research Opportunities Workshop, 2017

American Accounting Association Outstanding Accounting Educator Award Committee, 2015-16

Speaker, Accounting Seminar for Business Innovation and Leadership Development, University of California at Davis, Living-Learning Communities Program, 2012 - 2015

Panelist at American Accounting Association New Faculty Consortium, 2012

Panel Member, Office of Graduate Studies, "Work/Life Balance - Parenting in the Academy" for the Professors for the Future fellows, 2011.

American Accounting Association Financial Reporting Section Best Paper Award Committee, 2006

Panelist, California Chamber of Commerce, "Why Non-profit Boards Should Have a Public Mindset: From Galas to Governance" for the Northern California chapter of the National Association of Corporate Directors, 2006.

AAA Annual Meeting, Financial Reporting Section, Future Performance of IPOs session, 2005

AAA Annual Meeting, Financial Reporting Section, Value Relevance of Accounting Information session, 2003

AAA Annual Meeting, Financial Reporting Section, International Accounting Issues Session, 2002

AAA Annual Meeting, Financial Reporting Section, Debt Covenants and Contracts Session, 2001

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## **Institutional Responsibilities at Graduate School of Management, UC Davis**

Associate Dean for Academic Affairs, 2018-23

Search Committee for Gallagher Endowed Faculty Chair, Chair, 2023

UC Davis Research Coordinating Council, Member, 2018-23

Global Strategy Advisory Committee, Member, 2020-23

Seed Grants for International Activities Review Committee, Member, 2020-21

Search Committee for Assistant Dean of Academic Affairs, Member, 2020

Search Committee for Assistant Dean of Academic Affairs, Member, 2019

Ad Hoc Committee for Development of UC Undergraduate Business Major, Member, 2019-20

Accounting Group Convener, 2012–18

Faculty Recruitment Committee, Chair, 2017-18

Ad Hoc Committee for Bylaw Revisions, Member, 2018

Ad Hoc Committees for Merit Actions, Member, 2003–18  
Search Committee for MBA Executive Director, Member, 2017  
Executive Committee, Chair, 2016-17  
Executive Committee, Vice-Chair and Secretary of Faculty, 2015-16  
Committee on Courses, Member, 2015-16  
MPAc Program Committee, Member, 2014-15  
Diversity Committee, Member, 2014-15  
Ad Hoc Recruiting Committee, Chair, 2014-15  
Executive Committee, Member, 2013–14  
Research Committee, Member, 2013-14  
Ad Hoc Budget Committee, Member, 2014  
Ad Hoc Budget Planning Committee, Member, 2014  
Admissions Committee, Member, 2012–13  
MPAc Program Group, Member, 2011–13  
Research Committee, Member, 2011–12  
Ad Hoc Committee for Faculty Recruiting, Chair, 2012–13  
Committee on Courses, Chair, 2010–11  
Program Committee for Napa Conference on Financial Markets Research, Member, 2007–11  
Research Committee, Chair, 2009–10  
Undergraduate Programs Committee, Member, 2006–09  
Research Committee, Member, 2004–06  
Recruitment Committee, Member, 2005–06  
Accounting, Economics, and Finance Seminar Series, Coordinator, 2006–08

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### **Awards, Honors and Grants**

NBER Entrepreneurship Grant, 2018-19  
University of California Small Grant in Aid of Research Program 2023-24, 2017-18, 2011–12, 2009–10, 2008–09, 2007–08  
American Accounting Association Annual Meeting, Government and Nonprofit Section Annual Meeting Best Paper Award, 2013  
University of California, Graduate School of Management, Dean’s Faculty Research Scholar 2009–10  
University of California New Faculty Research Grant 2005–06  
University of Iowa McGladrey Institute Faculty Research Fellow 2002–03  
Educational Foundation for Women in Accounting Scholarship, 1999

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