

**Michael J. Calegari**

**CURRICULUM VITAE**

Department of Accounting  
Leavey School of Business  
Santa Clara University  
Santa Clara, CA 95053

Telephone: (408) 551-1694  
Department Fax: (408) 554-5193  
E-mail: [mcalegari@scu.edu](mailto:mcalegari@scu.edu)

**Professional Experience**

**Education**

- University of Arizona, Accounting. Ph.D. (1996)
- Golden Gate University, Taxation. M.S. (1986)
- University of San Francisco. Major: Business Administration. Minor: Humanities. B.S. (1980), cum laude

**Academic Experience**

- Chair, Accounting Department, Santa Clara University, (7/04 – 9/08)
- Associate Professor, Santa Clara University, (9/01 - Present)
- Assistant Professor, Georgia State University, School of Accountancy (1995 - 2001)

**Business Experience**

- Michael J. Calegari, CPA, St. Helena, California (4/86 - 8/90).
- Partner, Elsener & Elsener, CPAs, Sausalito, California (11/84 - 4/86).
- Senior Accountant, Sugarman & Company, San Francisco, California (10/83 - 11/84).
- Tax Accountant, Eckhoff Accountancy Corporation, San Rafael, California (9/82 - 10/83).
- Staff Accountant, John F. Forbes & Co., CPAs, San Francisco, California (8/80 - 9/82).
- CPA, California (November 1980).

**Academic Honors**

- McCullough Chair of Accounting, Santa Clara University (2003-04)
- Awarded tenure at Santa Clara University (2003)
- Awarded tenure at Georgia State University (2001)
- Georgia State University Faculty Recognition Award for Distinguished Contributions to Research (1999)

**Publications**

**Publications**

- Calegari, Michael. "Tax Minimization Strategies for Small and Large Corporations when Dividends are Exempt from Taxation," *Tax Notes* (February 2003).
- Calegari, Michael, "Tax-Based Saving Incentives and Qualified Partial Exclusion Plans," *The Journal of the American Taxation Association* 23 (Spring 2001): 20-38.
- Calegari, Michael, "The Effect of Taxes on Capital Structure and Discretionary Accruals," *Journal of Accounting and Economics* 30 (August 2000): 1-31 (lead article).
- Calegari, Michael, Gregory Geisler, and Ernest Larkins, "Implementing Teaching Portfolios and Peer Reviews in Tax Courses," *The Journal of the American Taxation Association* 21 (Fall 1999): 95-107.

- Calegari, Michael, "Flat Taxes and Effective Tax Planning," *National Tax Journal* 51 (December 1998): 689-713.
- Calegari, Michael, "Discussion of 'The Impact of State Taxation on the Investment Portfolio of Banks'," *The Journal of the American Taxation Association* 20 (Supplement 1998): 15-24.
- Calegari, Michael, Jeffrey Schatzberg, and Galen Sevcik "Experimental Evidence of Differential Auditor Pricing and Reporting Strategies," *The Accounting Review* 73 (April 1998): 255-275.
- Calegari, Michael, and Neil Fargher, "Evidence That Stock Prices Do Not Fully Reflect the Implications of Current Earnings for Future Earnings: An Experimental Approach," *Contemporary Accounting Research* 14 (Fall 1997): 397-433 (lead article).
- Calegari, Michael, Kimberly Key, and James Smith, "Flat Tax Ramifications for Self-Employed Taxpayers," *Tax Notes* 72 (July 1996): 641-646

### **Presentations of papers**

- "The Effect of Sales Reversals on Business Fixed Capital Investment and Accruals" presented at the Western Regional Meeting of the American Accounting Association (May 2008)
- "The Effect of Sales Reversals on Business Fixed Capital Investment and Accruals" presented at the Santa Clara University Accounting Workshop Series (May 2008)
- "Analysis of Business Strategies and Financial Performance at Krispy Kreme" presented at the Santa Clara University Accounting Workshop Series (January 2007)
- "Fundamental Analysis of Receivables and Bad Debts," presented at the Santa Clara University Accounting Workshop Series (May 2005)
- "Flat Taxes and Firm Valuation," presented at the Santa Clara University Accounting Workshop Series (May 2003)
- "Flat Taxes and Firm Valuation," presented at the University of Arizona Accounting Workshop Series (September 2002)
- "Flat Taxes and Firm Valuation," presented at the Annual Meeting of the American Accounting Association (August 2002).
- Discussion of "The Influence of Taxes and Risk in Open Market Stock Repurchase Transactions" and "Firms' Financing Incentives for Taxable Corporate Acquisitions," presented at the Annual Meeting of the American Accounting Association (August 2002).
- "The Effect of Qualified Partial Exclusion Provisions on Saving Incentives, Vertical Equity, and Tax Revenues," presented at the Georgia State University Accounting Workshop Series (October 1999). Later published in *The Journal of the American Taxation Association* 23 (Spring 2001).
- "The Effect of Qualified Partial Exclusion Provisions on Saving Incentives, Vertical Equity, and Tax Revenues," presented at the National Tax Association Annual Meeting (October, 1999). Later published in *The Journal of the American Taxation Association* 23 (Spring 2001).
- "The Effect of Taxes on Capital Structure and Discretionary Accruals," presented at the Georgia State University Accounting Workshop Series (September 1999). Later published in *Journal of Accounting and Economics* 30 (August 2000).

- “The Effect of Changes in the Taxation of Long-Term Contracts on Capital Structure and Discretionary Accruals,” presented at the AAA Annual Meeting (August 1998). Later published in *Journal of Accounting and Economics* 30 (August 2000).
- “Teaching Portfolios and Peer Reviews: Application in a Tax Curriculum,” presented at the Mid-Year Meeting of the American Tax Association (February 1998). Later published in *The Journal of the American Taxation Association* 21 (Fall 1999).
- “Discussion of ‘The Impact of State Taxation on the Investment Portfolio of Banks’,” presented at the Mid-Year Meeting of the American Tax Association (February 1998). Later published in *The Journal of the American Taxation Association* 20 (Supplement 1998).
- “Flat Taxes and Effective Tax Planning,” presented at the Georgia State University Accounting Workshop Series (September 1997). Later published in *National Tax Journal* 51 (December 1998).
- “Capital Structure and the Taxation of Long-Term Contracts,” presented at the Georgia State University Accounting Workshop Series (July 1997). Later published in *Journal of Accounting and Economics* 30 (August 2000).
- “Capital Structure and the Taxation of Long-Term Contracts,” presented at the Southeast Regional AAA Consortium (May 1997). Later published in *Journal of Accounting and Economics* 30 (August 2000).
- “Evidence That Stock Prices Do Not Fully Reflect the Implications of Current Earnings for Future Earnings: An Experimental Approach,” presented at the Southeast Accounting Research Colloquium (May 1996). Later published in *Journal of Accounting and Economics* 30 (August 2000).
- “The Effect of Capital Gains Taxation on Asset Prices and Trading Volume,” (Dissertation) presented at the Annual Meeting of the American Accounting Association (August 1995).
- “Evidence That Stock Prices Do Not Fully Reflect the Implications of Current Earnings for Future Earnings: An Experimental Approach,” presented at the Annual Meeting of the American Accounting Association (August 1994). Later published in *Contemporary Accounting Research* 14 (Fall 1997).
- “Evidence That Stock Prices Do Not Fully Reflect the Implications of Current Earnings for Future Earnings: An Experimental Approach,” presented at the Financial Economics and Accounting Conference at the University of Michigan (February 1994). Later published in *Contemporary Accounting Research* 14 (Fall 1997).
- “Evidence That Stock Prices Do Not Fully Reflect the Implications of Current Earnings for Future Earnings: An Experimental Approach,” presented at the Financial Economics and Accounting Conference at the University of Michigan (February 1994). Later published in *Contemporary Accounting Research* 14 (Fall 1997).

## **Service to the University, the Profession, and the Community**

### **Service to University**

#### Member of Academic Committees

- Leavey School of Business Rank & Tenure Committee - Member (SCU, 2007-present)
- Accounting Department Faculty Recruiting Committee (SCU, 2006-2008)
- Accounting Department Certificate of Advanced Accounting Proficiency Committee (SCU, 2005-present)
- Accounting Re-Accreditation Coordinator (SCU, 2004-2006)
- Leavey School of Business Chairs Counsel - Member (SCU, 2004-2008)
- Accounting Department MBA Accounting Core Committee - Chair (SCU, 2004-2005)
- Accounting Department Summer Support Committee - Chair (SCU, 2003-present)
- Accounting Website Committee - Chair (SCU, 2003-present)
- Accounting Recruiting Committee - Chair (SCU, 2003-2005)
- Accounting Workshop Series Coordinator (SCU, 2002-present)
- Accounting Research Workshop Coordinator (GSU, 2000-2001)
- Task Force for Annual Awards Dinner (GSU, 2000)
- Assessment: Masters of Taxation Committee (GSU, 1997-2000)
- Director for School of Accountancy Search Committee (GSU, 1998-99)
- Committee to Review Economics 811 (GSU, 1997)
- Semester Conversion: Masters of Taxation Committee (GSU, 1996-99)

#### Supervision of students

- Faculty Advisor - Santa Clara University Accounting Association (2003-present)
- Faculty Advisor - PricewaterhouseCoopers xAct Case Competition (2004-2006)
- Faculty Advisor - Santa Clara Latino Business Students Case Competition (2003)
- Advisor for Undergraduate Business and Accounting Majors (2002-present)

#### Presentations to students and Alumni

- Spring Advising – Presentation on Undergraduate Accounting Program (2007)
- ACTG 132 – Presentations on Preparing for the CPA Exam (2005-present)
- ACTG 20 – Presentations on Undergraduate Accounting Program (2004-present)
- ACTG 11 – Presentations on Undergraduate Accounting Program (2004-present)
- ACTG 300/301 – Quarterly Presentations on MBA Accounting Program (2003-2008)
- Preview Days – Quarterly Presentations on Accounting Program (2003-present)

### **Service to Profession**

#### Member, Professional Committees

- ATA Tax Policy Committee (2004-05).
- ATA 2004 JATA Conference Committee (2003-04).
- AAA Program Advisory Committee (2002-03).
- Discussant at AAA Meetings (2002, 2007).
- ATA Committee on Research Resources and Methodologies (2002-03).
- AAA Annual Meeting Committee - ATA Section (2001-02).
- ATA 2000 JATA Conference Committee (1999-2000).
- ATA Manuscript Award Committee (1999-2000).
- ATA Annual Meeting Program Committee (1998-99).
- ATA Teaching Committee (1998-99).
- ATA 1998 JATA Conference Committee (1997-98).

### Editorial Board

- *Journal of the American Taxation Association* (1998-2001).

### Ad hoc Reviewer

- *The Accounting Review* (1996-98; 2006-present).
- *Journal of the American Taxation Association* (1996-98; 2005-06).
- *Contemporary Accounting Research* (2001).
- *Advances in Taxation* (2005-2006)