

Mary E. Marshall, PhD, CPA (SC)
Assistant Professor

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EDUCATION

PhD, Business Administration – Accounting University of South Carolina, Columbia, South Carolina	May 2018
Master of Accountancy	May 2013
Master of Public Administration	May 2012
Graduate Certificate in Public Finance Wichita State University, Wichita, Kansas	May 2012
BS Business Administration – Accounting Major, Economics Minor	Dec 2008
BS Business Administration – Management Major Oklahoma State University, Stillwater, Oklahoma General Honors Award, <i>Summa cum Laude</i>	Dec 2008

ACADEMIC APPOINTMENTS

Assistant Professor, Louisiana Tech University (Ruston, LA)	September 2018 – present
Research Assistant, University of South Carolina, Columbia, SC)	August 2013 – May 2018
Adjunct Professor, Butler Community College (El Dorado, KS)	August 2012 – May 2013
Affiliate Faculty, Southwestern College (Winfield, KS)	July 2012 – July 2013

RESEARCH ACTIVITIES

Working Papers

“Mitigating Advocacy Bias: The Effect of the Reviewer Role on Tax Professional Judgment”
Will be presented at the 2018 Accounting, Behavior, and Organizations (ABO) Research Conference

“The Effect of Audit Burden and Compliance Rewards on Subsequent Tax Evasion” with Ethan G. LaMothe and Amy M. Hageman. *Will be presented by coauthor at the 2018 Accounting, Behavior, and Organizations (ABO) Research Conference*

“The Effects of Social Capital on Taxpayer Response to Another’s Noncompliance” with Chelsea Rae Austin and Amy M. Hageman. *Collecting supplemental data, fall 2018*

Publications – Book Chapter

Marshall, M. and R. Radtke. “The Ethics of Behavioral Accounting Research” (Chapter 19). *The Routledge Companion to Behavioral Research in Accounting* Ed. Linda Thorne and Theresa Libby. Routledge 2017.

Research in Progress

“Multiple Perspectives on Evaluation of Loaned Tax Staff Judgments” with K. Kelli Saunders and Bryan Stewart. *Data Collection, Fall 2018.*

Conference Presentations

“Mitigating Advocacy Bias: The Effect of the Reviewer Role on Tax Professional Judgment”

, presented at the Accounting Behavior and Organizations Research Conference, Phoenix, AZ, Oct 2018 (planned)

, presented at the AAA Annual Meeting, National Harbor, MD, Aug 2018

, presented at the Tenth Annual Behavioral Tax Symposium, Washington, D.C., Jun 2018

, presented at the Accounting Research and Rookie Camp, Miami, FL, Dec 2017

“The Effect of Audit Burden and Compliance Rewards on Subsequent Tax Evasion” with Ethan G. LaMothe and Amy M. Hageman, presented by coauthor at the ABO Research Conference, Phoenix, AZ, Oct 2018 (planned)

, presented by coauthor at the AAA Annual Meeting, National Harbor, MD, Aug 2018

, presented by coauthor at the Tenth Annual Behavioral Tax Symposium, Washington, D.C., Jun 2018

, presented at the American Taxation Association Meeting, New Orleans, LA, Feb 2018

“The Effects of Social Capital on Taxpayer Response to Another’s Noncompliance” with Chelsea Rae Austin and Amy Hageman, presented by coauthor at the AAA Annual Meeting, National Harbor, MD, Aug 2018

, presented by coauthor at the Tenth Annual Behavioral Tax Symposium, Washington, D.C., Jun 2018

, presented by coauthor at the Ninth Annual Behavioral Tax Symposium, Rest, VA, Jun 2017

“The Review Process and Client Advocacy: Using Mindsets to Mitigate Reviewer Advocacy Bias”, presented at the Ninth Annual Behavioral Tax Symposium, Reston, VA, Jun 2017

“Experimental Evidence on the Effects of Income Tax Disclosure, Corporate Social Responsibility and Investor Status on Investor Judgments,” by Donna Bobek Schmitt, Ling L. Harris, and Mary E. Marshall, presented by coauthor at the Eighth Annual Behavioral Tax Symposium, Reston, VA, Jun 2016

“Targeted Tax Incentives and Tax Avoidance,” by Chelsea Rae Austin, Donna Bobek Schmitt, and Mary Marshall, presented at the Seventh Annual Behavioral Tax Symposium, Reston, VA, Jun 2015

Conference Discussions

- “Consumer Reactions to Tax Avoidance – Evidence from the United States and Germany” by Inga Hardeck, J. William Harden, and David R. Upton, ABO Research Conference, Phoenix, AZ, Oct 2018 (planned)
- “Experimental Evidence on the Effects of Expressed and Enforced Tax Obligations on Work Effort and Compliance” by Janet A. Meade, AAA Annual Meeting, National Harbor, MD, Aug 2018
- “Tax Fairness: Conceptual Foundations and Empirical Measurement” by Jonathan M. Farrar, Dawn W. Massey, Errol Osecki, and Linda Thorne, AAA Annual Meeting, National Harbor, MD, Aug 2018
- “The Effects of Delay and Interactional Fairness on Taxpayers’ Compliance Intentions” by Jonathan Farrar, Steven Kaplan, and Linda Thorne, AAA Annual Meeting, San Diego, CA, Aug 2017
- “The Effect of Tax Expense Management and CSR Ratings on Investor Perceptions of Firm Value,” by Ann Davis, Rebekah Moore, and Timothy Rupert, ABO Research Conference, Albuquerque, NM, Oct 2016
- “The Potential of the Review Process to Detect and Mitigate Advocacy Bias” by Andrew D. Cuccia, Anne M. Magro, and Amber Whisenhunt, ABO Research Conference, Nashville, TN, Oct 2015
- “Tax Professionals and Antecedents to Aggressive Decision Making: An Examination of Client Identification and Economic Importance,” by Anthony Curatola and Beth Vermeer, ABO Research Conference, Philadelphia, PA, Oct 2014

Conferences Attended

AAA Annual Meeting, 2017, 2018
 ABO Research Conference, 2014, 2015, 2016, 2017, 2018 (planned)
 ABO Doctoral Consortium, 2014, 2015, 2017
 ATA Meeting, 2015, 2016, 2017, 2018
 ATA Doctoral Consortium, 2014, 2015, 2016
 ATA Teaching Conference, 2018
 Accounting Research and Rookie Camp, 2017
 Behavioral Tax Symposium, 2015, 2017, 2018
 Palmetto Symposium on Experimental Accounting Research, 2018

Workshop Presentations

University of North Texas, Oct 2017	Denton, TX
Oklahoma State University, Oct 2017	Stillwater, OK
The University of Mississippi, Nov 2017	Oxford, MS
The University of Tulsa, Dec 2017	Tulsa, OK
Louisiana Tech University, Jan 2018	Ruston, LA

Research Assistantships

Dr. Chelsea Rae Austin, University of South Carolina, Aug 2015 – May 2018

Dr. Donna Bobek Schmitt, University of South Carolina, Aug 2014 – May 2018

Dr. Jason Rasso, University of South Carolina, Jan 2017 – May 2017

Dr. Bryan Stikeleather, University of South Carolina, Aug 2013 - Aug 2014

Dr. Nancy McCarthy Snyder, Wichita State University, Aug 2010 - Jan 2011

Dr. Melissa Walker, Wichita State University, Aug 2010 - Jan 2011, Aug 2012 – Jun 2013

TEACHING ACTIVITIES

Primary Instructor, Louisiana Tech University, Ruston, LA

ACCT 201 Introduction to Financial Accounting

Primary Instructor, University of South Carolina, Columbia, SC

ACCT 226 Introduction to Managerial Accounting (4.51/5.00)

Recitation Instructor, University of South Carolina, Columbia, SC

ACCT 225 Introduction to Financial Accounting (4 sections, 4.31/5.00)

ACCT 226 Introduction to Managerial Accounting (4 sections, 4.29/5.00)

Teaching Assistant, University of South Carolina, Columbia, SC

ACCT 751 Business Entity Tax Issues

ACCT 403 Introduction to Taxation

ACCT 402 Cost Accounting

Adjunct Appointment, Southwestern College Accelerated Program, Winfield, KS, 2012-2013

BSAD 320 Managerial Economics (3 sections)

SSC 326 Economic Theory (2 sections)

ACCT 382 Personal Income Taxation

ACCT 482 Corporate Income Taxation

MACC 531 Graduate Tax Planning and Decision Making

MACC 561 Graduate Audit and Forensic Accounting

Adjunct Appointment, Butler Community College, Andover, KS, 2012-2013

BUS 126 Introduction to Financial Accounting I (2 sections)

BUS 127 Introduction to Financial Accounting II

Teaching Awards

University of South Carolina

School of Accounting Outstanding Doctoral Student Teaching Award, 2015

Butler Community College

Order of the Purple Influential Faculty Member, Butler Community College, 2013 - 2014

SERVICE ACTIVITIES

Ad hoc reviewer, *Advances in Accounting Behavioral Research*, 2015
Ad hoc reviewer, *Accounting and the Public Interest*, 2017
Ad hoc reviewer, *Behavioral Research in Accounting*, 2018
 Discussant, AAA Annual Meeting, 2017, 2018
 Discussant, ABO Research Conference, 2014, 2015, 2016, 2018 (planned)
 Moderator, AAA Annual Meeting, 2018
 Moderator, ABO Research Conference, 2017
 Reviewer, AAA Annual Meeting, ABO Section, 2017, 2018
 Reviewer, AAA Annual Meeting, ATA Section, 2018
 Reviewer, ABO Research Conference, 2015, 2016, 2017, 2018
 Table Topics Discussion Leader, ATA Meeting, 2018
 Treasurer, Doctoral Student Association, 2015-16
 VP of Community Service, Doctoral Student Association, 2014 - 15
 Invited Panel Discussion on "Being a TA," New TA Orientation Workshop, University of South Carolina, Aug 2015, Jan 2015, Aug 2014

PROFESSIONAL EXPERIENCE

Budget Analyst, City of Derby, KS	Jan 2011 - Dec 2012
Tax Associate, Grant Thornton, LLP – Wichita, KS	Jan 2009 - Aug 2010
Cash & A/R Intern, INVISTA S.a r.l, Wichita, KS	Aug 2008 - Dec 2008
Tax Intern, Ernst & Young, LLP, Tulsa, OK	Jun 2008 - Aug 2008
Spring Tax Staff, CBEW Professional Group, Stillwater, OK	Jan 2008 - May 2008
Audit & Tax Intern, Tullius Taylor Sartain & Sartain, LLP, Tulsa, OK	Jan 2007 - April 2007

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant, SC (active), KS (not licensed to practice)

PROFESSIONAL AFFILIATIONS

American Accounting Association (AAA)
 AAA American Taxation Association
 AAA Accounting Behavior and Organizations Section
 Phi Beta Lambda Professional Division
 Phi Kappa Phi
 Beta Gamma Sigma

Updated Sept 2018