

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

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## **EDUCATION**

<b>PhD, Business Administration – Accounting</b> , University of South Carolina	2018
<b>Master of Accountancy</b> , Wichita State University	2013
<b>Master of Public Administration</b> , Wichita State University	2012
<b>Graduate Certificate in Public Finance</b> , Wichita State University	2012
<b>BSBA – Accounting Major</b> , <i>summa cum laude</i> , Oklahoma State University	2008
<b>BSBA – Management Major, Economics Minor</b> , Oklahoma State University	2008

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## **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 Assistant, Wichita State University (Wichita, KS)	Aug 2010 - Jan 2011

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## **INTERESTS**

Research: Tax and Audit Professional Judgment and Decision Making  
Investor and Manager Judgment and Decision Making using tax information

Teaching: Taxation of Individuals and Business Entities  
Financial Accounting

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## **RESEARCH ACTIVITIES**

### **Working Papers**

“Mitigating Advocacy Bias: The Effect of the Reviewer Role on Tax Professional Judgment.”  
*Revising 2nd round re-submission to The Journal of the American Taxation Association*

“The Effect of Audit Burden and Compliance Rewards on Subsequent Tax Evasion” with Amy M. Hageman and Ethan G. LaMothe.  
*Preparing for submission to The Accounting Review*

“The Effects of Social Capital on Taxpayer Response to Another’s Noncompliance” with Chelsea Rae Austin and Amy M. Hageman.  
*Preparing for submission to the Journal of Business Ethics*

### **Research in Progress – Data Collection**

“Outcome Bias or Surrogation? Examining Audit Reviewer Evaluations of Skeptical Actions” with Curtis Mullis, K. Kelli Saunders, and Chad M. Stefaniak.  
*Selected for Access to Audit Personnel Award through the Center for Audit Quality Data Collection (audit seniors), Summer 2019*

“Multiple Perspectives on Evaluation of Loaned Tax Staff Judgments: An Examination of Auditor-Provided Tax Services” with K. Kelli Saunders and Bryan Stewart.  
*Data Collection (audit seniors and corporate tax managers), Summer 2019*

### **Research in Progress – Instrument Refinement**

“Audit Productivity and Tax Compliance: Can a Service Mindset Offset a Dwindling Enforcement Budget?” with Nina Collum and Susan Journey.  
*Instrument Refinement and Data Collection (individual taxpayers), Summer/Fall 2019*

“Why Comply? An Examination of Taxpayer Motivation for Full Compliance” with Nina Collum and Susan Journey.  
*Instrument Refinement and Data Collection (individual taxpayers), Summer/Fall 2019*

### **Publications – Proceedings & Book Chapters**

Hageman, A.M., E.G. LaMothe, and M.E. Marshall. 2019. “The Effect of Audit Burden and Agency Apology on Subsequent Taxpayer Compliance” *Proceedings of the 2019 IRS Tax Policy Conference*, Washington, D.C., forthcoming (Aug 2019).

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

### **Conference Presentations**

“Audit Productivity and Tax Compliance: Can a Service Mindset Offset a Dwindling Enforcement Budget?” with Nina Collum and Susan Journey, to be presented by coauthor at the 2019 Behavioral Tax Symposium, Washington, D.C., Jun 2019.

“Multiple Perspectives on Evaluation of Loaned Tax Staff Judgments: An Examination of Auditor-Provided Tax Services” with K. Kelli Saunders and Bryan Stewart, presented at the 2019 UNT Accounting Research Conference, Denton, TX, Mar 2019.

“Outcome Bias or Surrogation? Examining Audit Reviewer Evaluations of Skeptical Actions” with Curtis Mullis, K. Kelli Saunders, and Chad M. Stefaniak, presented at 2019 Audit Midyear Meeting’s Center for Audit Quality Research Idea “Pitch” Session, Jan 2019.

**Conference Presentations (cont.)**

- “The Effect of Audit Burden and Compliance Rewards on Subsequent Tax Evasion” with Ethan G. LaMothe and Amy M. Hageman, invited to be presented by coauthor at the 2019 IRS-Tax Policy Center Joint Conference on Tax Policy Administration, Washington, D.C., Jun 2019
- , presented by coauthor at the University of South Carolina, Columbia, SC, Apr 2019
  - , presented by coauthor at the ABO Research Conference, Phoenix, AZ, Oct 2018
  - , presented by coauthor to University of North Texas Doctoral Seminar, Oct 2018
  - , presented by coauthor at the BYU Accounting Research Symposium, Sep 2018
  - , 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
- “Mitigating Advocacy Bias: The Effect of the Reviewer Role on Tax Professional Judgment,”
- presented at the ABO Research Conference, Phoenix, AZ, Oct 2018
  - , 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 Effects of Social Capital on Taxpayer Response to Another’s Noncompliance” with Chelsea Rae Austin and Amy M. 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, Reston, 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 Attendance and Participation**

AAA Annual Meeting	2017 <sup>*,†</sup> , 2018 <sup>*,§,†</sup> , 2019 <sup>§,†</sup> (planned)
AAA Ethics Research Symposium	2019 <sup>†</sup> (planned)
ABO Research Conference	2014 <sup>*</sup> , 2015 <sup>*,†</sup> , 2016 <sup>*,†</sup> , 2017 <sup>§,†</sup> , 2018 <sup>*,†</sup>
ABO Doctoral Consortium	2014, 2015, 2017
ATA Meeting	2015, 2016, 2017, 2018 <sup>§</sup> , 2019 <sup>†</sup>
ATA Doctoral Consortium	2015, 2016
ATA Teaching Conference	2018, 2019
Audit Section Midyear Meeting	2019
Accounting Research and Rookie Camp	2017
Behavioral Tax Symposium	2015, 2017, 2018 <sup>†</sup> , 2019 <sup>‡</sup>
EY/AAA New Faculty Consortium	2019
Oklahoma State University PhD Alumni Research Conference	2019
Palmetto Symposium on Experimental Accounting Research	2018
University of North Texas Accounting Conference	2019 <sup>†</sup>

† served as reviewer; \*served as discussant; §served as moderator; ‡served as reviewer without attending

**RELEVANT TEACHING ACTIVITIES**

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*Instructor, Louisiana Tech University, Ruston, LA*

ACCT 406	Winter 2020	Advanced Income Tax (planned)
ACCT 509	Winter 2020	Advanced Income Tax (planned)
ACCT 201	Fall 2019	Principles of Financial Accounting (planned)
ACCT 201	Spring 2019	Principles of Financial Accounting
ACCT 201	Winter 2019	Principles of Financial Accounting (4.00/4.00)
ACCT 201	Winter 2019	Principles of Financial Accounting (3.90/4.00)
ACCT 201	Fall 2018	Principles of Financial Accounting (4.00/4.00)

*Instructor or Recitation Leader, University of South Carolina, Columbia, SC*

ACCT 226*	Fall 2016	Introduction to Managerial Accounting (4.51/5.00)
ACCT 225	Spring 2015	Introduction to Financial Accounting (4.44/5.00)
ACCT 225	Spring 2015	Introduction to Financial Accounting (4.42/5.00)
ACCT 225	Fall 2014	Introduction to Financial Accounting (4.41/5.00)
ACCT 225	Fall 2014	Introduction to Financial Accounting (3.94/5.00)
ACCT 226	Spring 2014	Introduction to Managerial Accounting (4.36/5.00)
ACCT 226	Spring 2014	Introduction to Managerial Accounting (4.69/5.00)
ACCT 226	Fall 2013	Introduction to Managerial Accounting (3.88/5.00)
ACCT 226	Fall 2013	Introduction to Managerial Accounting (4.13/5.00)

\*primary instructor

*Teaching Assistant, University of South Carolina, Columbia, SC*

ACCT 751	2015-2018	Business Entity Tax Issues
ACCT 403	2016-2017	Individual Income Taxation

*Instructor, Southwestern College, Winfield, KS*

ACCT 382	2012-2013	Personal Income Taxation
ACCT 482	2012-2013	Corporate Income Taxation
MACC 531	2012-2013	Graduate Tax Planning and Decision Making

## **SERVICE ACTIVITIES**

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### **Service to the profession:**

<i>Ad hoc reviewer, Accounting and the Public Interest</i>	2017
<i>Ad hoc reviewer, Accounting Horizons</i>	2018
<i>Ad hoc reviewer, Advances in Accounting Behavioral Research</i>	2015
<i>Ad hoc reviewer, Behavioral Research in Accounting</i>	2018, 2019

### **Service to the college (College of Business, Louisiana Tech University):**

Undergraduate Curriculum Committee, School of Accountancy	2018-19
Student Academic and Career Advising, 27 undergraduate accounting majors	Fall 2018
, 26 undergraduate accounting majors	Winter 2019
, 26 undergraduate accounting majors	Spring 2019

### **Service to the college (Darla Moore School of Business, University of South Carolina):**

Treasurer, Doctoral Student Association	2015-16
VP of Community Service, Doctoral Student Association	2014-15

## **HONORS AND AWARDS**

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### **Research**

Center for Audit Quality Access to Audit Personnel Program Award Recipient	2019
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### **Teaching**

Accounting Outstanding Doctoral Student Teaching Award, Univ. of South Carolina	2015
Order of the Purple Influential Faculty Member, Butler Community College	2013-14

### **Graduate Studies**

Graduate School Travel Grant, AAA Annual Meeting	2017
Graduate School Travel Grant, Behavioral Tax Symposium	2017
USC Darla Moore School of Business Research Grant	2017
USC Darla Moore School of Business Research Grant	2016
USC Darla Moore School of Business Research Grant	2015
George Van Riper Public Finance Fellow	2010, 2011

### **Undergraduate Studies**

Association of Career and Technical Education Outstanding Business Student	2007-08
ConocoPhillips SPIRIT Scholar	2005-08
Oklahoma State University Alumni Association Outstanding Senior	2008-09
Oklahoma State University Alumni Association Senior of Significance	2008-09
Spears School of Business Top Ten Senior	2008-09
Spears School of Business ScholarLeader	2004-08

**PROFESSIONAL EXPERIENCE**

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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**

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

**AFFILIATIONS**

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American Accounting Association (AAA)	Phi Beta Lambda Professional Division
- Accounting, Behavior and Organizations Section Member	Beta Gamma Sigma Honor Society
- American Taxation Association Member	Phi Kappa Phi Honor Society
- Auditing Section Member	Phi Eta Sigma Honor Society
	Iota Kappa Honor Society

*Updated May 2019*