

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

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EDUCATION

PhD, Business Administration – Accounting , University of South Carolina	2018
Master of Accountancy , Wichita State University	2013
Master of Public Administration , Wichita State University	2012
Graduate Certificate in Public Finance , Wichita State University	2012
BSBA – Accounting Major , <i>summa cum laude</i> , Oklahoma State University	2008
BSBA – Management Major, Economics Minor , Oklahoma State University	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 Assistant, Wichita State University (Wichita, KS)	Aug 2010 - Jan 2011

INTERESTS

Research

Professional judgment and decision making within the public accounting firm environment, with special interest in novice judgment and the review process, and

Ethical judgment and decision making in taxation, particularly related to tax policy

Teaching

Taxation of Individuals and Business Entities, Financial Accounting, Data Analytics

RESEARCH ACTIVITIES

Papers Under Review

“Mitigating Advocacy Bias: The Effect of the Reviewer Role on Tax Professional Judgment.”
Under second round review at 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.
Under review at The Accounting Review

“Big 4 Firms as Legal Service Providers: Implications for Audit Practice and Future Research Directions” with David Herda, Billy Brewster, and Jonathan Grenier.
Under review at Accounting Horizons

Working Papers

“Early Career Perceptions of the Review Process: Implications for Tax Practice and Directions for Future Research,” with Donna Bobek.
Preparing for submission to the Journal of the American Taxation Association

“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

“Got Fairness? An Evaluation of the Influence of Different Types of Tax Fairness on Taxpayers’ Compliance” with Jonathan Farrar, Dawn W. Massey, and Linda Thorne.
Preparing for submission to Behavioral Research in Accounting

Research in Progress – Data Collection and Analysis

“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
Writing up Results, Fall 2019*

“Audit Productivity and Tax Compliance: Can a Service Mindset Offset a Dwindling Enforcement Budget?” with Nina Collum and Susan Journey.
Data Collection, Fall 2019

“Why Comply? An Examination of Taxpayer Motivation for Full Compliance” with Nina Collum and Susan Journey.
Data Collection, 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.

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

“Mitigating Advocacy Bias: The Effect of the Reviewer Role on Tax Professional Judgment”
, presented at the BYU Accounting Research Symposium, Provo, UT, Sep 2019
, presented at the ABO Research Conference, Phoenix, AZ, Oct 2018
, presented at the AAA Annual Meeting, National Harbor, MD, Aug 2018
, presented at the 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 Ethics Symposium, AAA Annual Meeting, San Francisco, CA, Aug 2019
, presented by coauthor at the AAA Annual Meeting, National Harbor, MD, Aug 2018
, presented by coauthor at the Behavioral Tax Symposium, Washington, D.C., Jun 2018
, presented by coauthor at the Behavioral Tax Symposium, Reston, VA, Jun 2017

Conference presentations (cont.)

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

“The Effect of Audit Burden and Compliance Rewards on Subsequent Tax Evasion” with Ethan G. LaMothe and Amy M. Hageman, presented by coauthor at ADSA Conference, San Francisco, CA, Aug 2019

, 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 Behavioral Tax Symposium, Washington, D.C., Jun 2018

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

“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.

“The Review Process and Client Advocacy: Using Mindsets to Mitigate Reviewer Advocacy Bias,” presented at the 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 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 Behavioral Tax Symposium, Reston, VA, Jun 2015.

Conference Attendance and Participation

AAA Annual Meeting	2017 ^{*,†} , 2018 ^{*,§,†} , 2019 ^{§,†}
AAA Ethics Research Symposium	2019 [†]
ABO Research Conference	2014 [*] , 2015 ^{*,†} , 2016 ^{*,†} , 2017 ^{§,†} , 2018 ^{*,†}
ABO Doctoral Consortium	2014, 2015, 2017
ATA Meeting	2015, 2016, 2017, 2018 [§] , 2019 [†]
ATA Doctoral Consortium	2015, 2016
ATA Teaching Conference	2018, 2019
Audit Section Midyear Meeting	2019, 2020 (planned)
Accounting Research and Rookie Camp	2017
Behavioral Tax Symposium	2015, 2017, 2018 [†] , 2019 [‡]
Brigham Young University Accounting Research Symposium	2019
The Culverhouse School of Accountancy PhD Research Conference	2020 (planned)
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 [†]

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

RELEVANT TEACHING ACTIVITIES*Instructor, Louisiana Tech University, Ruston, LA*

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

SERVICE ACTIVITIES

Service to the profession:

<i>Ad hoc</i> reviewer, <i>Journal of Business Ethics</i>	2019
<i>Ad hoc</i> reviewer, <i>Behavioral Research in Accounting</i>	2018, 2019
<i>Ad hoc</i> reviewer, <i>Accounting Horizons</i>	2018
<i>Ad hoc</i> reviewer, <i>Accounting and the Public Interest</i>	2017
<i>Ad hoc</i> reviewer, <i>Advances in Accounting Behavioral Research</i>	2015
<i>Ad hoc</i> reviewer, <i>The Journal of the American Taxation Association</i>	2019

Service to the American Accounting Association:

Member, ATA Annual Meeting Program Committee	2019-20
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Service to the college (College of Business, Louisiana Tech University):

Undergraduate Policy and Assessment Committee, College of Business	2019-20
Undergraduate Curriculum Committee, School of Accountancy	2018-20
Student Academic and Career Advising, 27 undergraduate accounting majors	Fall 2018
, 26 undergraduate accounting majors	Winter 2019
, 26 undergraduate accounting majors	Spring 2019
, 29 undergraduate accounting majors	Fall 2019

HONORS AND AWARDS

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

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 - Apr 2007

PROFESSIONAL CERTIFICATIONS

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

COMMUNITY INVOLVEMENT

Montessori School of Ruston Planning and Budget Committee 2019

AFFILIATIONS

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 Dec 2019