

Mary E. Marshall, Ph.D., CPA (Louisiana)
Assistant Professor

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EDUCATION

Ph.D., 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
Dual-BSBA, Accounting/Management Major , Oklahoma State University	2008

RESEARCH ACTIVITIES

Research Interests

Early career judgments in public accounting; review process, role theory, and novice judgment
Judgment and decision making with tax information; tax authority fairness and procedure

Publications

“Mitigating Advocacy Bias: The Effect of the Reviewer Role on Tax Professional Judgment,”
Forthcoming at The Journal of the American Taxation Association

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

Working Papers

“The Effect of Audit Burden and Compliance Rewards on Subsequent Tax Evasion” with Amy M.
Hageman and Ethan G. LaMothe.
Revising for resubmission to Contemporary Accounting Research

“Early Career Perceptions of the Tax Review Process: Survey Evidence and Directions for Future
Research,” with Donna Bobek.
Revising for resubmission to The Journal of the American Taxation Association

“Investigating the Effect of Service Messages on Noncompliant Taxpayers’ Reactions to
Declining Effectiveness,” with N. Collum and Susan Journey.
Revising for resubmission to The Journal of the American Taxation Association

“Reexamining the Outcome Effect: Do Performance Evaluations Discourage Auditor Professional
Skepticism?” with Curtis Mullis, K. Kelli Saunders, and Chad M. Stefaniak.
Under review at Contemporary Accounting Research

“A Meta-Analytic Review of the Tax Fairness-Tax Compliance Association: What Do We Know
and Where Do We Go?” with Jonathan Farrar, Dawn Massey, Linda Thorne, and Anita
Wu.
Preparing for submission to Behavioral Research in Accounting

“The puzzle of tax compliance: An analysis of the impact of social norms, tax fairness, trust in the government on taxpayer behavior” with Nina Collum and Susan Journey.

Preparing for submission to Journal of Business Ethics

“Social Norms in Tax Compliance: How Knowledge of Another’s Noncompliance Influences Norm Formation and Compliance Behavior” with Chelsea Rae Austin and Amy Hageman.

Preparing for submission to Journal of Business Ethics

Research in Progress

“Can a New Firm Culture Mitigate Advocacy Bias?” with Amy M. Hageman and Ashley N. West.

Collecting data from tax professionals and tax interns

“Examining the Impact of Preparer Judgment and Shared Service Centers on the Audit Review Process” with Heather Carrasco and K. Kelli Saunders.

Data collection proposal pending Big 4 firm approval

“Auditor-Provided Tax Services and Tax Professional Judgment” with K. Kelli Saunders, Brian Spilker, and Bryan Stewart.

Revising instrument, preparing for data collection from tax professionals

Published Proceedings & Book Chapters

Collum, N., S. Journey, and M. E. Marshall. 2020. “The Effect of Service Messages on Subsequent Compliance of Noncompliant Taxpayers” *2020 IRS Research Bulletin*, Washington, DC, *Forthcoming*

Hageman, A. M., E. G., LaMothe, and M. E. Marshall. 2019. “The Effect of Audit Burden and Agency Apology on Subsequent Taxpayer Compliance” *2019 IRS Research Bulletin*, Washington, DC

Marshall, M.E., 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

Research Awards

2021 Audit Midyear Meeting Best Paper Award (Behavioral)

“Reexamining the Outcome Effect: Are Auditors Penalized for Exercising Professional Skepticism?;” (Currently titled: “Reexamining the Outcome Effect: Do Performance Evaluations Discourage Auditor Professional Skepticism?” with Curtis Mullis, K. Kelli Saunders, and Chad Stefaniak).

2019 AAA/CAQ Access to Audit Personnel Program Award Recipient

“Outcome Bias or Surrogation? Examining Audit Reviewer Evaluations of Skeptical Actions;” (Currently titled: “Reexamining the Outcome Effect: Do Performance Evaluations Discourage Auditor Professional Skepticism?” with Curtis Mullis, K. Kelli Saunders, and Chad Stefaniak).

Invited Presentations

University of Louisville	2021
University of Illinois Symposium on Audit Research	2020*
Auburn University	2020
University of Nebraska at Omaha	2020
IRS-Tax Policy Center Joint Conference on Tax Administration	2019*, 2020
BYU Accounting Research Symposium	2018*, 2019
Louisiana Tech University	2018
Oklahoma State University	2017
University of Mississippi	2017
University of North Texas	2017
University of Tulsa	2017

*presented by coauthor

Peer-Reviewed Conference Presentations

American Taxation Association Meeting	2018, 2021
Audit Midyear Meeting	2021*
AAA Annual Meeting	2017, 2018, 2019, 2021
Behavioral Tax Symposium, Washington, D.C.	2015, 2016*, 2017, 2018, 2019*, 2020, 2021
Ethics Symposium, AAA Annual Meeting	2019*, 2021
ABO Research Conference	2018, 2020
Florida Behavioral Accounting Research Symposium	2020*
UNT Accounting Research Conference	2019

*presented by coauthor

Conference Participation

AAA Annual Meeting	2017, 2018, 2019, 2020, 2021
AAA Ethics Research Symposium	2019, 2021
AIS Educators Conference	2021
ATA Meeting	2015, 2016, 2017, 2018, 2019, 2020, 2021
Audit Section Midyear Meeting	2019, 2020, 2021
<i>Contemporary Accounting Research</i> Conference	2021 (planned)
Behavioral Tax Symposium	2015, 2017, 2018, 2019, 2020, 2021
Conference on Teaching and Learning	2021
The Culverhouse School of Accountancy PhD Research Conference	2020, 2021
Deloitte Foundation Tax Faculty Symposium	2021
University of North Texas Accounting Conference	2019, 2021
ABO Research Conference	2014, 2015, 2016, 2017, 2018, 2020
ATA Teaching Conference	2018, 2019, 2020
Florida Behavioral Accounting Research Symposium	2020
IRS-Tax Policy Center Joint Conference on Tax Policy Administration	2020
University of Illinois Symposium on Audit Research	2020
Brigham Young University Accounting Research Symposium	2019
EY/AAA New Faculty Consortium	2019
Oklahoma State University PhD Alumni Research Conference	2019
Palmetto Symposium on Experimental Accounting Research	2018
Accounting Research and Rookie Camp	2017

TEACHING ACTIVITIES**Relevant Teaching Experience***Assistant Professor, Louisiana Tech University, Ruston, LA*

ACCT 303	Intermediate Accounting I	2021-	
ACCT 406/509	Advanced Income Tax	2019-21 (2 sections)	4.00/4.00
ACCT 201	Principles of Financial Accounting	2018-21 (10 sections)	3.86/4.00

Primary Instructor, University of South Carolina, Columbia, SC

ACCT 226	Introduction to Managerial Accounting	2016 (1 section)	4.51/5.00
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Adjunct and Affiliate Faculty, Various (pre-doctoral program)

Audit and Fraud, Economic Analysis, Tax Research, Personal Taxation, Corporate Taxation

Teaching Awards

USC Outstanding Accounting Doctoral Student Teaching Award	2015
Order of the Purple Faculty Award Recipient, Butler Community College	2013

SERVICE ACTIVITIES**Ad hoc Reviewer***The Journal of the American Taxation Association**Accounting Horizons**Behavioral Research in Accounting**Journal of Business Ethics**Accounting and the Public Interest**Advances in Accounting Behavioral Research**Accounting Forum***Service to the academy**

Member, ATA Annual Meeting Program Committee	2019 -
Member, Behavioral Tax Symposium Organizing Committee	2020 -
Panelist, PhD Project, Accounting Doctoral Student Association Conference	2021
Conference Reviewer	
ATA Meeting	2019, 2020, 2021
Audit Section Midyear Meeting	2021
AAA Annual Meeting	2017, 2018, 2019, 2020, 2021
Behavioral Tax Symposium	2018, 2019, 2020, 2021
AAA Ethics Research Symposium	2019, 2020
ABO Research Conference	2015, 2016, 2017, 2018, 2020
Conference Discussant	
AAA Annual Meeting	2017, 2018, 2021
ABO Research Conference	2014, 2015, 2016, 2018, 2020
Conference Moderator	
AAA Annual Meeting	2018, 2019
ATA Meeting	2018
ABO Research Conference	2017

Internal Service

Guest Faculty, BUSN 600 Seminar in Teaching Effectiveness	2021 -
Guest Faculty, ACCT 601 Introduction to Accounting Research	2021 -
Strategy Committee, School of Accountancy	2020 -
Course Coordinator, ACCT 406/509 Advanced Income Tax (Crosslisted)	2019 -
Undergraduate Curriculum Committee, School of Accountancy	2018 -
Quarterly Student Academic and Career Advising	2018 -
Undergraduate Policy and Assessment Committee, College of Business	2019 - 20

ACADEMIC APPOINTMENTS

Assistant Professor, Louisiana Tech University (Ruston, LA)	September 2018 - present
Research Assistant, University of South Carolina (Columbia, SC)	August 2013 - May 2018
Research Assistant, Wichita State University (Wichita, KS)	August 2010 – December 2010

PROFESSIONAL EXPERIENCE**Full-time Employment**

Budget Analyst, City of Derby, KS	Jan 2011 - Dec 2012
Tax Associate, Grant Thornton, LLP – Wichita, KS	Jan 2009 - Aug 2010

Tax and Accounting Internships

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
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

AFFILIATIONS

American Accounting Association ABO, ATA, and Audit Sections	Canadian Academic Accounting Association
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