

LAURA N. FEUSTEL, CPA, MBA

Darla Moore School of Business
University of South Carolina
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EDUCATION

Ph.D. in Business Administration, Accounting

Expected May 2018

University of South Carolina, Columbia, SC
Proposal Defended: June 26, 2017

Master of Business Administration

August 2013

Xavier University, Cincinnati, OH

Bachelor of Arts – Accounting

May 2006

Cedarville University, Cedarville, OH
Highest Honors

RESEARCH AND TEACHING INTERESTS

Research Interests

Behavioral accounting research primarily in the area of tax and financial accounting; particularly interested in topics related to financial reporting of income taxes and accounting professionals' behavior (audit and tax).

Teaching Interests

Financial Accounting; Tax

RESEARCH ACTIVITIES

Dissertation

“Investor Reactions to Complex Financial Accounting Disclosures: Experimental Evidence from the Tax Disclosure of Permanently Reinvested Earnings”

Proposal defended: June 26, 2017

Committee: Donna Bobek Schmitt (Chair), Diana Falsetta, Marlys Gascho Lipe, and Scott D. Vandervelde

Publications

Non-refereed

Shuneson, L. and Slivanya, J. 2010. Health Care Legislation Requires New Planning Strategies. *The Tax Adviser*. September 2010.

Working Papers

“Do the Traditional Roles of Auditors and Tax Professionals Impact their Evaluation of Tax-Related Audit Evidence?” with Donna D. Bobek and Scott D. Vandervelde (*accepted to the ABO Research conference to be held in October 2017*).

“Impact and Choice of Investment Information Sources Used by Nonprofessional Investors: Financial Statements, Financial Professionals, Social Contacts, and Bloggers” with Marlys G. Lipe (*soliciting feedback from colleagues*).

Work-in-progress

“A Longitudinal Examination of Professional Skepticism in Auditors” with Julie Persellin and Scott D. Vandervelde (*data collection and analysis*).

“Overreliance on Incomplete Information? A Study of Novice Tax Professionals” with Donna Bobek Schmitt and Amy Hageman (*data collection*).

Research and Conference Travel Grants

Graduate School Travel Grant for Presentation of “Investor Reactions to Complex Financial Accounting Disclosures: Experimental Evidence from the Tax Disclosure of Permanently Reinvested Earnings” at the Behavioral Tax Symposium, June 2017

USC Darla Moore School of Business Research Grant for “A Longitudinal Examination of Professional Skepticism in Auditors” with Julie Persellin and Scott D. Vandervelde, 2017

USC Darla Moore School of Business Research Grant for “A Longitudinal Examination of Professional Skepticism in Auditors” with Julie Persellin and Scott D. Vandervelde, 2016

Research Assistant

University of South Carolina, Columbia SC

Professor Marlys Gascho Lipe

Professor Donna Bobek Schmitt

Professor Scott D. Vandervelde

Fall 2014-Fall 2015

Spring 2017-Fall 2017

Fall 2013-Summer 2014

Spring 2015-Fall 2015

Spring 2017-Fall 2017

Professor Aaron Zimbelman

Summer 2016

PRESENTATIONS AND CONFERENCE PARTICIPATION

Presentations

Academic

Presentations of Own Work

“Impact and Choice of Investment Information Sources Used by Nonprofessional Investors: Financial Statements, Financial Professionals, Social Contacts, and Bloggers,” Presented at Graduate Research in Accounting Conference at Emory (GRACE), August 2017.

“Investor Reactions to Complex Financial Accounting Disclosures: Experimental Evidence from the Tax Disclosure of Permanently Reinvested Earnings,” Presented at the Behavioral Tax Symposium, June 2017.

“Overreliance on Incomplete Information? A Study of Novice Tax Professionals,” Presented at the Behavioral Tax Symposium, June 2017 (presented by co-author).

“Are There Unintended Consequences of Tax Professional Involvement in Audit Judgments?,” Presented at the Behavioral Tax Symposium, June 2015.

Discussions

“Investors’ Reactions to the PCAOB’s Proposed Changes to the Standard Audit Report,” Discussed at the AAA Mid-Year ABO Meeting, October 2016.

“If You Tweet, They Will Follow: CEO Tweets, Social Capital, and Investor Decisions,” Discussed at the AAA Mid-Year ABO Meeting, October 2015.

“The Impact of Auditor Selection Regime and Audit Committee Autonomy on Investment Decisions,” Discussed at the AAA Mid-Year Audit Meeting, January 2015.

Professional

Crowe Horwath LLP 2011 Financial Institutions Conference Tax Update, Columbus, OH, December 2011.

Conferences Attended

2017 ABO Mid-year Meeting (planned)
2017 Behavioral Tax Symposium
2017 ATA Mid-year Meeting
2016 ABO Mid-year Meeting
2016 Behavioral Tax Symposium
2015 ABO Mid-year Meeting
2015 Behavioral Tax Symposium
2015 Texas Behavioral Research Conference
2015 Audit Mid-year Meeting
2014 ABO Mid-year Meeting

SERVICE ACTIVITIES

Member, National Advisory Board, Women for Economic and Leadership Development 2017
Reviewer, AAA ABO Section Midyear Meeting 2017
Reviewer, Behavioral Tax Symposium 2017
Reviewer, AAA ABO Section Midyear Meeting 2016
Research Summary Writer, AAA Auditing Section Research Summary Database Project 2015-2016
Reviewer, AAA ABO Section Midyear Meeting 2015
Ad Hoc Reviewer, Advances in Accounting Behavioral Research 2015

TEACHING

University of South Carolina, Columbia, SC

Instructor – ACCT 403 – Tax I (Fall 2016, Evaluation: 4.6/5)
Recitation Instructor – ACCT 226, Introduction to Managerial Accounting (Spring 2014, Evaluation: 4.5/5)
Recitation Instructor – ACCT 225, Introduction to Financial Accounting (Fall 2014, Evaluation: 4.4/5)
Instructor – ACCT 401L, Intermediate Accounting Lab (Fall 2013, 4.3/5)

Xavier University, Cincinnati, OH

Graduate Assistant – ACCT 200, Introductory Financial Accounting (Spring 2013)
Graduate Assistant – ACCT 201, Introductory Managerial Accounting (Spring 2013)

Crowe Horwath, LLP, South Bend, IN/Oakbrook, IL

Instructor – Tax 201, Corporate Tax for Second Year Staff Firm-wide Training (2010-2012)

PROFESSIONAL EXPERIENCE

J.D. Cloud & Co. LLP, Cincinnati, OH
Tax Manager

July 2012-June 2013

Crowe Horwath, LLP, Columbus, OH
Tax Manager, August 2010 - June 2012
Tax Senior, August 2008 - July 2010
Tax Staff, September 2006 - July 2008
Intern, January 2005 - August 2005

September 2006-June 2012

HONORS AND ACHIEVEMENTS

2017 School of Accounting Outstanding Doctoral Student Teaching Award
2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow
Member of Crowe Horwath LLP Federal Tax Emerging Leaders pilot program
Recipient of Ohio Society of CPA's scholarship
Boyd Accounting Award, Cedarville University
Wall Street Journal Award, Cedarville University

PROFESSIONAL AFFILIATIONS

American Accounting Association

Accounting, Behavior, and Organizations Section Member
American Taxation Association Member
Auditing Section Member