

# Mary E. Marshall, CPA

Darla Moore School of Business  
University of South Carolina  
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## **EDUCATION**

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**PhD, Business Administration – Accounting (in progress)** Expected 2018  
University of South Carolina, Columbia, South Carolina  
Proposal Defended July 21, 2017

**Master of Accountancy** May 2013  
Wichita State University, Wichita, Kansas

**Master of Public Administration** May 2012  
**Graduate Certificate in Public Finance**  
Wichita State University, Wichita, Kansas

**BS Business Administration – Accounting Major, Economics Minor** Dec 2008  
**BS Business Administration – Management Major**  
Oklahoma State University, Stillwater, Oklahoma  
General Honors Award  
*Summa cum Laude*

## **RESEARCH & TEACHING INTERESTS**

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### **Research Interests**

Judgment and decision making research in taxation; accountability; the review process; the firm environment; tax professional involvement in the audit; visualization and other analytical tools; social norms; tax policy.

### **Teaching Interests**

Taxation (primary) and Cost/Managerial (secondary)

## **RESEARCH ACTIVITIES**

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### **Dissertation**

“The Reviewer Role and Client Advocacy: The Effect of Accountability and Approval Bias on Reviewer Judgment”  
Proposal Defended July 21, 2017  
Committee: Donna Bobek Schmitt (Chair),  
Jason Rasso, Chad Stefaniak, and Amy Hageman (Kansas State University)  
*Writing up results, Fall 2017*

### **Invited Publications**

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.

### **Working Papers**

"Targeted Tax Incentives and Tax Aggressiveness" with Chelsea Rae Austin and Donna Bobek. *Revising for feedback, Fall 2017*

"The Effect of Audit Burden and Compliance Rewards on Subsequent Tax Evasion" with Ethan G. LaMothe and Amy M. Hageman (Kansas State University). *Submitted to 2017 ATA Midyear Meeting*

### **Research in Progress**

"The Effects of Social Capital on Taxpayer Response to Another's Noncompliance" with Chelsea Rae Austin and Amy M. Hageman (Kansas State University). *Writing up results, Fall 2017.*

"Scale Development: Investor Shareholder or Stakeholder Perspective Matters" with Donna Bobek and Ling L. Harris. *Collecting Data for Scale Development Validation, Fall 2017.*

"Multiple Perspectives on Evaluation of Loaned Tax Staff Judgments" with K. Kelli Saunders (University of Nebraska) and Bryan Stewart (Brigham Young University). *Instrument design, Fall 2017.*

### **Research & Conference Travel Grants**

Graduate School Travel Grant for Presentation of "The Effects of Social Capital on Taxpayer Response to Another's Noncompliance" with Chelsea Rae Austin and Amy M. Hageman (Kansas State University) to the AAA Annual Meeting, August 2017

Graduate School Travel Grant for Presentation of "The Review Process and Client Advocacy: Using Mindsets to Mitigate Reviewer Advocacy Bias" to the Ninth Annual Behavioral Tax Symposium, June 2017

USC Darla Moore School of Business Research Grant for "The Effects of Social Capital on Taxpayer Response to Another's Noncompliance" with Chelsea Rae Austin and Amy M. Hageman (Kansas State University), 2017

USC Darla Moore School of Business Research Grant for "Targeted Tax Incentives and Corporate Tax Aggressiveness" with Chelsea Rae Austin and Donna Bobek, 2016

USC Darla Moore School of Business Research Grant for "Experimental Evidence on the Effects of Income Tax Disclosure, Corporate Social Responsibility and Investor Status on Investor Judgments" with Donna Bobek and Ling L. Harris, 2015

### **Research Assistantships**

*University of South Carolina, Columbia, SC*

Dr. Chelsea Rae Austin, Aug 2015 – Dec 2016, June 2017 - present

Dr. Donna Bobek Schmitt, Aug 2014 - Aug 2016, Jan 2017- present

Dr. Jason Rasso, Jan 2017 – May 2017

Dr. Bryan Stikeleather, Aug 2013 - Aug 2014

*Wichita State University, Wichita, KS*

Dr. Nancy McCarthy Snyder, Aug 2010 - Jan 2011

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

### **Conference Presentations**

Discussion of: “The Effects of Delay and Interactional Fairness on Taxpayers’ Compliance Intentions” by Jonathan Farrar, Steven Kaplan, and Linda Thorne, presented at AAA Annual Meeting, San Diego, CA, Aug 2017

Presentation of: “The Review Process and Client Advocacy: Using Mindsets to Mitigate Reviewer Advocacy Bias” by Mary E. Marshall, presented at the Ninth Annual Behavioral Tax Symposium, Reston, VA, June 2017

Presentation of: The Effects of Social Capital on Taxpayer Response to Another’s Noncompliance” with Chelsea Rae Austin and Amy Hageman (Kansas State University), presented at the Ninth Annual Behavioral Tax Symposium, Reston, VA, June 2017 (presented by coauthor)

Discussion of: “The Effect of Tax Expense Management and CSR Ratings on Investor Perceptions of Firm Value,” by Ann Davis, Rebekah Moore, and Timothy Rupert, presented at ABO Research Conference, Albuquerque, NM, Oct 2016

Presentation of: “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 at the Eighth Annual Behavioral Tax Symposium, Reston, VA, June 2016 (presented by coauthor)

Discussion of: “The Potential of the Review Process to Detect and Mitigate Advocacy Bias” by Andrew D. Cuccia, Anne M. Magro, and Amber Whisenhunt, presented at the ABO Research Conference, Nashville, TN, Oct 2015

Presentation of: “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, June 2015

Discussion of: “Tax Professionals and Antecedents to Aggressive Decision Making: An Examination of Client Identification and Economic Importance,” by Anthony Curatola and Beth Vermeer, presented at the ABO Research Conference, Philadelphia, PA, Oct 2014

### **Conferences Attended**

AAA Accounting Research and Rookie Camp, Dec 2017 (planned)  
AAA Accounting Behavior and Organizations (ABO) Research Conference & Doctoral Consortium, Pittsburgh, PA, Oct 2017  
AAA Annual Meeting, San Diego, CA, Aug 2017  
Ninth Annual Behavioral Tax Symposium, Reston, VA, Jun 2017  
AAA American Taxation Association (ATA) Meeting, Phoenix, AZ, Feb 2017  
AAA ABO Research Conference & Doctoral Consortium, Albuquerque, NM, Oct 2016  
AAA ATA Meeting & Doctoral Consortium, Orlando, FL, Feb 2016  
AAA ABO Research Conference & Doctoral Consortium, Nashville, TN, Oct 2015  
Seventh Annual Behavioral Tax Symposium, Reston, VA, Jun 2015  
AAA ATA Meeting & Doctoral Consortium, Washington, D.C., Feb 2015  
AAA ABO Research Conference & Doctoral Consortium, Philadelphia, PA, Oct 2014

### **TEACHING ACTIVITIES**

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#### **Teaching Experience**

*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**

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*Ad hoc* reviewer, *Advances in Accounting Behavioral Research*, 2015

*Ad hoc* reviewer, *Accounting and the Public Interest*, 2017

Discussant, AAA Annual Meeting, 2017

Discussant, ABO Research Conference, 2014, 2015, 2016

Moderator, ABO Research Conference, 2017

Reviewer, AAA Annual Meeting, 2017

Reviewer, ABO Research Conference, 2015, 2016, 2017

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**

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

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Certified Public Accountant

- South Carolina (2013-present)
- Kansas (2010-2014)

**PROFESSIONAL AFFILIATIONS**

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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

## **ACADEMIC HONORS**

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### *Wichita State University*

George Van Riper Public Finance Fellow, 2010, 2012

Kansas Society of CPAs Scholarship, 2009

### *Oklahoma State University*

ACTE National Outstanding Business Education Student, 2008

Top Ten Senior, Spears School of Business, 2008 - 09

University Outstanding Senior, Alumni Association, 2008 - 09

Delta Sigma Pi Golden Key, 2008

Koch Leadership Scholar, 2007-08

ConocoPhillips SPIRIT Scholar, 2005 - 08

Spears School of Business ScholarLeader, 2004-08

Oklahoma Regents Academic Scholar, 2004 - 08

Oklahoma Society of CPAs Scholarship, 2005 – 08

President's Honor Roll, 2004 – 08

*Updated Nov 2017*