

Spenser Seifert, CPA

University of South Carolina
Darla Moore School of Business
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EDUCATION

Ph.D. in Business Administration, Accounting (In Progress)

University of South Carolina, Columbia, SC
Anticipated 2024

Master of Accountancy - Taxation

University of South Carolina, Columbia, SC
May 2018

Bachelor of Science in Business Administration – Accounting

University of South Carolina, Columbia, SC
May 2017, *Summa Cum Laude*, Honors College
Honors Thesis: The Ethical Infrastructure of Public Accountants' Work Environments

UNIVERSITY EXPERIENCE

University of South Carolina, Columbia, SC

Instructor 2022
Introduction to Taxation
4.62/5.00 overall, 4.77/5.00 instructor performance

Research Assistant 2019 - Present
Graduate Assistant 2017 - 2018

RESEARCH AND TEACHING INTERESTS

Research Interests

Tax professional and taxpayer decision-making; behavioral/experimental research

Teaching Interests

Business and individual taxation (primary); estates and trusts (secondary)

RESEARCH ACTIVITIES

Publications – Peer Reviewed

“Perceptions of the Ethical Infrastructure, Professional Autonomy, and Ethical Judgments in Accounting Work Environments” with Donna Bobek Schmitt and Ethan LaMothe (2023).
Journal of Business Ethics, 182, 821-850.

Working Papers

“Out of the Vacuum: The Effect of Tax Liability Changes on Compliance in the Presence of Withholding Position and Group Affiliation” with Chelsea Rae Austin and Donna Bobek Schmitt – *Preparing for submission*
Accepted to JATA Conference 2023

“Alcohol Consumption and Public Accounting” with Macy Knutson
– *Collecting additional data for submission*

Works in Progress

“Tax Client Goals and Professional Decision-Making” – dissertation – *Proposal development stage*

“Regulation and Contracting: Reexamining the Prohibition on Contingent Fees” with Andrew Newman and Donna Bobek Schmitt – *Data collection stage*

“Well Aren’t You Special? The Influence of Psychological Entitlement and Tax Complexity on Tax Compliance” with Chelsea Rae Austin and Davidson Gillette – *Data collection stage*

Research Grants

USC Darla Moore School of Business Research Grant for “Well Aren’t You Special? The Influence of Psychological Entitlement on the Perpetuation of Tax Complexity” (with Chelsea Rae Austin and Davidson Gillette), 2021, \$4,480

USC Darla Moore School of Business Research Grant for “A Wink and a Nod: The Influence of Information Request Phrasing on Tax Compliance” (with Donna Bobek Schmitt), 2021, \$2,100

USC Darla Moore School of Business Research Grant for “The Moderating Effect of Group Bias on the Withholding Phenomenon in Tax Change Years” (with Donna Bobek Schmitt and Chelsea Rae Austin), 2019, \$5,600

USC Magellan Scholar Research Grant for “The Ethical Infrastructure of Public Accountants’ Work Environments” (with Donna Bobek Schmitt), 2015, \$3,000

USC Magellan Mini Research Grant for “The Ethical Infrastructure of Public Accountants’ Work Environments” (with Donna Bobek Schmitt), 2015, \$500

Research Presentations

“Out of the Vacuum: The Effect of Tax Liability Changes on Compliance in the Presence of Withholding Position and Group Affiliation,” JATA Conference, February 2023

“Alcohol Consumption in Public Accounting,” East Coast Behavioral Accounting Workshop, December 2022

“Out of the Vacuum: The Effect of Tax Liability Changes on Compliance in the Presence of Withholding Position and Group Affiliation,” East Coast Behavioral Accounting Workshop, September 2022 (presented by co-author)

“Tax Client Goal Specificity, Effort, and Tax Professional Advice Aggression,” East Carolina University ARRG, April 2022

“Tax Client Goal Specificity, Effort, and Tax Professional Advice Aggression,” Junior Accounting Scholars Organization (JASO), March 2022

“The Influence of Tax Liability, Withholding Position, and Group Affiliation on Tax Compliance in Statutory Tax Change Years,” Behavioral Tax Symposium, June 2021

“The Ethical Infrastructure of Public Accountants’ Work Environments,” University of South Carolina Discovery Day, April 2016

Research Conference Reviewer

AAA Annual Meeting – 2021, 2022

Behavioral Tax Symposium – 2021, 2022

ATA Mid-Year Meeting - 2022

Research Conference Discussant

Discussion of “The Impact of Audit Rate and Participant Pay Structure on Decision Making in Experimental Research,” ABO Research Conference, October 2022

Discussion of “Client Narcissism and Opinion Shopping for Tax Advice: The Moderating Effects of Message Framing and Social Bonds,” ATA Mid-Year Meeting, February 2022

Discussion of “Big Data Analytics in IRS Audit Selection Procedures and Its Effects on Tax Compliance,” ATA Mid-Year Meeting, virtual, February 2021

Discussion of “Client Narcissism and Opinion Shopping for Tax Advice: The Moderating Effects of Message Framing and Social Bonds,” ATA Mid-Year Meeting, February 2022

Research Conferences Attended

Accounting Behavior and Organizations Conference, 2020 (virtual), 2021, 2022

American Accounting Association Doctoral Consortium, 2021 (virtual)

American Taxation Association (ATA) Mid-Year Meeting, 2021 (virtual), 2022, 2023

Behavioral Tax Symposium, 2020 (virtual), 2021 (virtual), 2022

East Coast Behavioral Accounting Workshop Series, 2020 (virtual), 2021 (virtual), 2022 (virtual)

Illinois Tax Symposium and Doctoral Consortium, 2021 (virtual)

Management Accounting Section (MAS) Mid-Year Meeting, 2023

Ohio State Tax Symposium, 2021 (virtual)

University of Alabama CSOA Ph.D. Research Conference, 2021 (virtual), 2022 (virtual), 2023

SERVICE TO THE PROFESSION

Ad Hoc Reviewer (Journals)

Journal of Accounting and the Public Interest, 2022

Journal of Business Ethics, 2022, 2023

Journal of Humanities and Applied Social Sciences, 2021

SERVICE TO THE SCHOOL OF ACCOUNTING

Honors Thesis Second Reader, Garrett Lloyd – 2021, Chase Spicer - 2022

President, Beta Alpha Psi, Spring 2017

Secretary, Beta Alpha Psi, Fall 2016

SERVICE TO THE COMMUNITY

Site Coordinator, VITA, 2017, 2018, 2020, 2021, 2022, 2023

Trainer, VITA, 2021, 2022, 2023

Volunteer Tax Preparer, VITA, 2016

PROFESSIONAL EXPERIENCE

Dixon Hughes Goodman, LLP., Asheville, NC

Tax Associate, June 2018 to August 2019

Tax Intern, June 2017 – August 2017

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

North Carolina CPA Society

American Accounting Association (ATA, ABO)

Junior Accounting Scholars Organization

Certified Public Accountant, North Carolina, since 2019

HONORS & ACHIEVEMENTS

Darla Moore School of Business, Columbia, SC

AAA Doctoral Consortium Fellow, 2021

Dixon Hughes Goodman Graduate Fellowship, 2017-2018

Thomas M. McCarthy Scholarship, 2016-2017

Warren Clarke Endowed Scholarship, 2015-2016

McKissick Scholar, 2014-2017