

## Donna Bobek Schmitt, PhD, CPA

School of Accounting  
Darla Moore School of Business  
University of South Carolina  
1014 Greene Street  
Columbia, SC 29208

Donna.Schmitt@moore.sc.edu  
803-777-3058 (office)  
DMSB 419 (office location)

### EDUCATION

1997 Ph.D. (Accounting), University of Florida  
1983 B.B.A. (Accounting), University of Miami

### UNIVERSITY EXPERIENCE

**2014 – present**      **University of South Carolina, Columbia, SC**  
Professor and Moore Fellow (2021-present)  
Faculty Civility Advocate (2023-present)  
Associate Professor (2014-2020)

**1997 – 2014**      **University of Central Florida, Orlando, FL**  
Kenneth G. Dixon Professor and Associate Professor (2013 – 2014)  
Associate Professor and Kenneth G. Dixon Research Fellow (2010 – 2013)  
Associate Professor (2004 – 2010)  
Assistant Professor (1997 – 2004)

**1992 – 1996**      **University of Florida, Gainesville, FL**  
Graduate Research Assistant (1994 – 1996)  
Graduate Teaching Assistant (1992 – 1994)

### RESEARCH ACTIVITIES

#### Publications – Peer Reviewed

“How Does Tax Timing Affect Spending in Retirement?” with Chelsea Rae Austin, Marcus Doxley, and Shane Stinson. Forthcoming, *Journal of the American Taxation Association*.

“Ethical Infrastructure, Professional Autonomy, and Ethical Judgments in Accounting Work Environments” with Spenser Seifert and Ethan LaMothe. *Journal of Business Ethics*, 2023. Volume 182 (3): 821-850.

“Does Prospect Theory Explain Ethical Decision Making? Evidence from Tax Compliance” with Chelsea Rae Austin and Scott Jackson. *Accounting, Organizations, and Society*, 2021. Volume 94: <https://doi.org/10.1016/j.aos.2021.101251>

“Does Information about Gender Pay Matter to Investors? An Experimental Investigation” with C. Austin and L. Harris. *Accounting, Organizations, and Society*, 2021. Volume 90: <https://doi.org/10.1016/j.aos.2020.101193>

“Do Tax Professionals Act like Auditors when Evaluating Tax-Related Audit Evidence?” with Laura Feustel and Scott Vandervelde. *Behavioral Research in Accounting*, 2021. Volume 33: 81-106.

“The Effect of Temporary Changes and Expectations on Individuals’ Decisions: Evidence from a Tax Compliance Setting” with C. Austin and E. LaMothe. *The Accounting Review*. 2020. Volume 95 (3): 33-58.

“Are Individuals More Willing to Lie to a Computer or a Human? Evidence from a Tax Compliance Setting” with Ethan LaMothe. *Journal of Business Ethics*, 2020. Volume 167: 157-180.

“An Experiential Investigation of Tax Professionals’ Contentious Interactions with Clients” with D. Dalton, A. Hageman and R. Radtke. *Journal of the American Taxation Association*. 2019. Volume 41(2): 1-29.

“An Investigation of Ethical Environments of CPAs: Public Accounting versus Industry” with D. Dalton, B. Daugherty, A. Hageman and R. Radtke. *Behavioral Research in Accounting*. 2017. Volume 29 (1): 43-56.

“Are More Choices Better? An Experimental Investigation of the Effects of Multiple Tax Incentives” with J. Chen, A. Hageman and Y. Tian. *Journal of the American Taxation Association*. 2016, Volume 38(2): 111-128.

“The Effects of Professional Role, Decision Context, and Gender on the Ethical Decision Making of Public Accounting Professionals” with A. Hageman and R. Radtke, *Behavioral Research in Accounting*. 2015, Volume 27(1): 55-78.

“The Influence of Roles and Organizational Fit on Accounting Professionals’ Perceptions of their Firms’ Ethical Environment”, with A. Hageman and R. Radtke, *Journal of Business Ethics*. 2015, Volume 126(1): 125-141.

“The Influence of State Sales and Use Taxes on Capital Expenditures and Manufacturing Employment” with A. Hageman and L. Luna, *Public Finance Review*. 2015, Volume 43(4): 458-494.

“Institutional and Political Antecedents of Inter-Jurisdictional Tax Harmonization: Lessons from Three States” with A. Hageman, *Accounting and the Public Interest*. 2014, Volume 14(1): 1-33.

"A Research Note on Professional Skepticism and Client Advocacy" with A. Hageman and R. Radtke. *Advances in Accounting Behavioral Research*. 2014, Volume 17: 161- 182.

"Analyzing the Role of Social Norms in Tax Compliance Behavior", with A. Hageman and C. Kelliher. *Journal of Business Ethics*. 2013, Volume 115: 451-468.

"Successfully Resolving Audit Engagement Challenges through Communication", with B. Daugherty and R. Radtke. *Auditing: A Journal of Practice and Theory*. 2012, Volume 31(4): 21-45.

"The Social Norms of Tax Compliance: Scale Development, Social Desirability and Presentation Effects" with A. Hageman and C. Kelliher. *Advances in Accounting Behavioral Research*. 2011, Volume 14: 37-66.

"The Role of Client Advocacy in the Development of Tax Advice by Tax Professionals" with A. Hageman and R. Hatfield. *Journal of the American Taxation Association*. 2010, Volume 32 (1): 25-41.

"The Ethical Environment of Tax Professionals: Partner and Non-Partner Perceptions and Experiences" with A. Hageman and R. Radtke. *Journal of Business Ethics*. 2010, Volume 92 (4): 637-654.

"An Empirical Investigation of the Relationship between Corporate Social Responsibility and Executive Compensation: U.S. versus Canada" with L. Mahoney and L. Thorne. *Research on Professional Responsibility and Ethics in Accounting*. 2010, Volume 14: 37-56.

"Institutional Ownership and Corporate Political Activity: Evidence from the Insurance Industry" with L. Mahoney and R. Roberts. *Research on Professional Responsibility and Ethics in Accounting*. 2008, Volume 12: 23-46.

"An Experiential Investigation of Tax Professionals' Ethical Environment" with R. Radtke. *Journal of the American Taxation Association*. 2007, Volume 29(2): 63-84.

"The Social Norms of Tax Compliance: Evidence from Australia, Singapore and the United States" with R. Roberts and J. Sweeney. *Journal of the Business Ethics*. 2007, Volume 74: 49-64.

"An Investigation of Why Taxpayers Prefer Refunds: A Theory of Planned Behavior Approach" with R. Hatfield and K. Wentzel. *Journal of the American Taxation Association*. 2007, Volume 29 (1): 93-111.

"Determinants of Tax Professionals' Advice Aggressiveness and Fees" with R. Hatfield. *Advances in Accounting Behavioral Research*. 2004, Volume 7, pp. 27-51.

“Professional Liability Suits Against Tax Accountants: Some Empirical Evidence Regarding Case Merit” with R. Hatfield and S. Kramer. *Advances in Taxation*. 2004, Volume 16, pp. 3-23.

“The Politics of Tax Accounting in the United States: Evidence from the Taxpayer Relief Act of 1997” with R. Roberts. *Accounting Organizations and Society*. 2004, Volume 29, pp. 565-590.

“An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in Taxpayers’ Compliance Decisions” with R. Hatfield. *Behavioral Research in Accounting*. 2003, Volume 15, pp. 13-38.

"The Effect of Policy Objectives, Complexity and Self-Interest on Individuals’ Tax Fairness Judgments" with R. Hatfield. *Advances in Taxation*. 2001, Volume 13, pp. 1- 25.

### **Publications – Invited**

“Discussion of: Do Consumer-Directed Tax Credits Effectively Increase Demand? Experimental Evidence of Conditional Success” *Journal of the American Taxation Association*. 2018, Volume 40(2): 21-24.

“A Modern Guide to Preliminary Data Analysis and Data Cleansing in Behavioral Accounting Research” with E. LaMothe. In Libby, T., Thorne, L. (Eds), *The Routledge Companion to Behavioral Research in Accounting*, Abington: Routledge. 2017.

### **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 Spenser Seifert. Presented at the 2023 JATA Conference. *Revising to Resubmit to Contemporary Accounting Research*.

“Do Fairness Perceptions influence Moral Licensing Behavior? Evidence from Tax Compliance” with Amy Hageman and Cass Hausserman. *Under review at the Journal of Business Ethics*.

### **Research Grants**

USC Darla Moore School of Business Research Grant for “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 Spenser Seifert), 2023

USC Reigel and Emory Human Resources Center Grant award for “Mottos and Implicit Contract violations, a Warning” (with Chelsea Rae Austin and Beth Vermeer), 2023

USC Darla Moore School of Business Research Grant for “Tax Timing Differences’ Influence on the Sale of Investments” (with Chelsea Rae Austin), 2023

USC Darla Moore School of Business Research Grant for “Tax Timing Differences’ Influence on the Sale of Investments” (with Chelsea Rae Austin), 2023

USC Darla Moore School of Business Research Grant for “A Wink and a Nod: How Confirmatory Questions Facilitate Tax Noncompliance” (with Spenser Seifert), 2021

USC Reigel and Emory Human Resources Center Grant award for “Discontinuation of Incentives and Prospect Theory” (with Chelsea Rae Austin and Grazia Xiong), 2021

USC Darla Moore School of Business Research Grant for “The Moderating Effect of Group Bias on the Withholding Phenomenon in Tax Change Years” (with Chelsea Rae Austin and Spenser Seifert), 2019

USC Darla Moore School of Business Research Grant for “Individuals’ Tax Compliance Decisions” (with Chelsea Rae Austin and Scott Jackson), 2016 and 2019

USC Darla Moore School of Business Research Grant for “Does Gender Pay Matter to Investors?” (with Chelsea Rae Austin and Ling Harris), 2018 and 2020

USC Darla Moore School of Business Research Grant for “The Spending Rate of Funds Saved in a Front-loaded vs. Back-loaded Savings Plan” (with Chelsea Rae Austin, Marcus Doxley, and Shane Stinson), 2018.

USC Darla Moore School of Business Research Grant for “The Disincentive Effects of Progressive Taxes: Experimental Evidence” (with Michael Roberts), 2017.

USC Darla Moore School of Business Research Grant for “Targeted Tax Cuts and Corporate Decision Makers” (with Chelsea Rae Austin and Mary Marshall), 2016

USC Darla Moore School of Business Research Grant for “Intelligent Tax Software and Tax Behaviors” (with Ethan LaMothe), 2015

USC Darla Moore School of Business Research Grant for “How do Taxpayers React to Temporary Tax Changes?” (with Chelsea Rae Austin), 2015

USC Darla Moore School of Business Research Grant for “Investors’ Reactions to Aggressive Tax Avoidance: The Role of Corporate Social Responsibility Activities” (with Ling Harris and Mary Marshall), 2015

USC Magellan Scholar Program Research Grant for “The Ethical Infrastructure of Accounting Firms” (with S. Seifert – undergraduate student), 2015

USC Magellan Scholar Program Mini-Grant for “The Ethical Infrastructure of Accounting Firms” (with S. Seifert – undergraduate student), 2015

UCF College of Business Administration Summer Research Grant, (1999, 2000, 2001, 2003, 2004, 2006, 2007, 2008, 2010, 2011, 2012, 2013) - competitive

UCF School of Accounting Burnett Eminent Scholar Summer Research Grant, 2000

PriceWaterhouseCoopers LLP Fellowship in Tax Program Award, one of two awarded nationally, \$25,000, 1999 - competitive

UCF School of Accounting Advisory Board Summer Research Grant, 1998

**Paper Presentations at Academic Conferences (self or co-authors)**

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

East Coast Behavioral Accounting Workshop Series, September 2022.

Virtual, Behavioral Tax Symposium, June 2021.

“How Does Tax Timing Affect Spending Decisions in Retirement?” JATA Conference, virtual, February, 2021.

Virtual Behavioral Tax Symposium, July 2020.

Behavioral Tax Symposium Washington, DC, June, 2018.

“Are Individuals More Willing to Lie to a Computer or a Human? Evidence from a Tax Compliance Setting”, The Impact of Technology on Ethics, Professionalism and Judgment in Accounting Symposium, Toronto, Ontario, Canada, April 2019.

ATA Mid-Year Meeting, New Orleans, LA, February, 2018.

ABO Research Conference, Pittsburgh, PA, October, 2017.

“Do the Traditional Roles of Auditors and Tax Professionals Impact their Evaluation of Tax-Related Audit Evidence”, ABO Research Conference, Pittsburgh, PA, October, 2017.

“Does Information about Gender Pay Matter to Investors? An Experimental Investigation”, AAA Annual Meeting, San Diego, CA, August, 2017.

FARS Conference, Charlotte, NC, January, 2017.

“How do Taxpayers React to Temporary Tax Changes?”, ATA Mid-Year Meeting, Phoenix, AZ, February 2017.

ABO Research Conference, Albuquerque, NM, October, 2016.

, Behavioral Tax Symposium, George Mason University, Reston, Virginia, June 2015.

“The Effect of Tax Incentives on the Decision to Contribute to Charitable Organizations: Motivational Crowding In or Crowding Out?”, ABO Research Conference, Albuquerque, NM, October, 2016.

, AAA Annual Meeting, New York, NY. August, 2016.

, Behavioral Tax Symposium, George Mason University, Reston, Virginia, June, 2015.

“An Experiential Investigation of Tax Professional-Client Interactions”, ABO Research Conference, Nashville, TN, October, 2015.

, Behavioral Tax Symposium, George Mason University, Fairfax, Virginia, June, 2013.

“Are More Choices Better? An Experimental Investigation of the Effectiveness of Multiple Tax Incentives,” ABO Research Conference, Philadelphia, PA, October, 2014.

, American Accounting Association Annual Meeting, Atlanta, Georgia, August, 2014.

, JATA Conference, San Antonio, TX, February, 2014.

, Behavioral Tax Symposium, George Mason University, Fairfax, Virginia, June, 2013.

“The Influence of Identity Fusion and Public Accounting Firms’ Ethical Environment on Job Attitudes”, American Accounting Association Annual Meeting, Atlanta, Georgia, August, 2014.

, ABO Research Conference, San Diego, CA, October, 2013.

“The Ethical Environment of Accounting Professionals and their Firms: The Influence of Roles and Organizational Fit”, ABO Research Conference, Atlanta, GA, October, 2012.

“Ethical Decision-Making of Auditors and Tax Professionals: The Role of Context and Individual Attributes”, American Accounting Association Annual Meeting, Washington, DC, August, 2012.

, Behavioral Tax Symposium, George Mason University, Fairfax, Virginia, June, 2012.

, Public Interest Section Mid-Year Meeting, Orlando, Florida, March, 2012.

“An Experiential Investigation of Audit Professionals’ Resolution of Challenges Encountered in an Audit Engagement”, American Accounting Association Annual Meeting, Denver, Colorado, August, 2011.

“The Relationship between Ethical Environment of the Firm and Audit Engagement Challenges”, American Accounting Association Ethics Symposium, Denver, Colorado, August, 2011.

“Ethical Decision-Making of Accounting Professionals: Audit versus Tax Context”, Behavioral Tax Symposium, George Mason University, Fairfax, Virginia, June, 2011.

“Tax Professionals Ethical Decision Making: The Influence of Individual and Situational Factors,” American Accounting Association Ethics Symposium, Denver, Colorado, August, 2011.

, ABO Research Conference, Denver, Colorado, October, 2010.

“The Ethical Environment of Accounting Professionals: The Effect of Roles and Acculturation,” ABO Research Conference, Denver, Colorado, October, 2010.

“The Social Norms of Tax Compliance: An Experimental Investigation,” ABO Research Conference, Denver, Colorado, October, 2010.

, American Accounting Association Annual Meeting, San Francisco, CA, August, 2010.

“The Influence of State Sales & Use Taxes on Capital Expenditures and Manufacturing Employment”, American Accounting Association Annual Meeting, New York, NY, August, 2009.

“The Mediating Role of Client Advocacy in the Development of Tax Advice by Tax Professionals”, Journal of the American Taxation Association Conference, Orlando, FL, February, 2009.

, Accounting, Behavior and Organizations Research Conference, Providence, RI, October, 2008.

“The Ethical Environment of Tax Professionals: Partner and Non-Partner Perceptions and Experiences”, American Accounting Association Annual Meeting, Orange County, CA, August, 2008.

, Accounting, Behavior and Organizations Research Conference, Philadelphia, PA, October, 2007.

“An Experiential Investigation of Tax Professionals’ Ethical Environments”, American Accounting Association Annual Meeting, Chicago, IL, August, 2007.

, Accounting, Behavior and Organizations Research Conference, Portland, OR, October, 2006.

, American Taxation Association Mid-Year Meeting, San Diego, CA, February, 2006.

“An Empirical Investigation of the Relationship Between Corporate Social Responsibility and Executive Compensation: U.S. versus Canada”, American Accounting Association Conference, Washington, D.C., August, 2006.

, Canadian Academic Accounting Conference, Niagara Falls, Canada June, 2006.

, Midwest AAA Regional Meeting, Chicago, IL, March, 2006.

“An Investigation of Why Taxpayers Prefer Refunds: A Theory of Planned Behavior Approach”  
Journal of the American Taxation Association Conference, San Diego, CA, February, 2006.

, ABO Research Conference, Atlanta, GA, October, 2005.

, Mid-Atlantic Regional Meeting of the American Accounting Association, Philadelphia, PA, March, 2005.

“The Social Norms of Tax Compliance in the United States: An Experimental Investigation” ABO Research Conference, Chicago, IL, October, 2004 (forum paper).

“Institutional Ownership and Corporate Political Activity: Evidence from the Insurance Industry” American Accounting Association Annual Conference, Honolulu, HI, August, 2003.

, 8th Symposium on Ethics Research in Accounting, Honolulu, HI, August, 2003 (forum paper).

“Corporate Political Activity and the Taxpayer Relief Act of 1997”, American Accounting Association Annual Conference, Philadelphia, PA, August, 2000 (forum paper).

"The Effect of Tax Law Complexity, Policy Objectives and Self-Interest on Individuals' Fairness Assessments" Western Regional Meeting of the American Accounting Association, Newport Beach, CA, May, 1999.

"Does the Theory of Planned Behavior explain the Role of Fairness in Individuals' Compliance Decisions?" American Accounting Association Annual Conference, New Orleans, LA, August, 1998 (forum paper).

### **Invited Presentations**

“The Unintended Effect of Tax Law Structure on Fairness and Compliance” University of Miami, October 2023.

“The Interplay of Tax Law Structure, Charitable Contributions, and Tax Compliance” Georgia State University, April, 2023.

“The Interplay of Tax Law Structure, Charitable Contributions, and Tax Compliance” University of Wisconsin – Milwaukee, November, 2022.

Editor’s Panel, Behavioral Tax Symposium, Washington, DC, June 2022.

Presentation to Swedish Tax Agency (virtual), October 2021.

Editor’s Panel, Behavioral Tax Symposium (virtual), June 2021.

Discussion of: “The Tax Cut and Jobs Act: Searching for Supply-Side Effects”, National Tax Association Spring Symposium (virtual), May 2021.

“Does Prospect Theory Explain Ethical Decision Making? Evidence from a Tax Compliance Setting”, BYU, Provo, UT, January, 2019.

“Does Prospect Theory Explain Ethical Decision Making? Evidence from a Tax Compliance Setting”, Northeastern University, Boston, MA, October, 2018.

“Does Prospect Theory Explain Ethical Decision Making? Evidence from a Tax Compliance Setting” Clemson University, Clemson, SC, September, 2018.

Editor’s Panel, ADSA Annual Meeting, National Harbor, MD, August, 2018.

“Individuals’ Reactions to Temporary Changes” University of North Texas, Denton, TX, April, 2018.

Discussion of: “The Efficiency of Interactive Voice Response Systems and Tax Collections: A Field Experiment of the California Franchise Tax Board”, ATA Mid-year Meeting, New Orleans, LA, February 2018.

“Individuals’ Tax Compliance Decision: Risk Seeking or Moral Disengagement” University of Delaware, Newark, DE, December, 2017.

“Importance of Different Methods in Behavioral Research” Panel Discussion, AAA Annual Meeting, New York, NY, August, 2016.

“The Effect of Tax Incentives on the Decision to Contribute to Charitable Organizations: Crowding In Crowding Out?” Miami University, Oxford, Ohio, April, 2016.

Discussion of “Do Consumer-Directed Tax Credits Effectively Encourage Green-Investment? Experimental Evidence of Conditional Success”, Journal of the American Taxation Association Conference, Orlando, Florida, February, 2016.

Pecha Kucha Presentation, “Presidential Candidates Tax Plans” American Taxation Association Mid-Year Meeting, Orlando, Florida, February, 2016.

“The Effect of Tax Incentives on the Decision to Contribute to Charitable Organizations: Crowding In Crowding Out?” Kansas State University, Manhattan, KS, November, 2015.

“The Value of Behavioral Accounting Research” Panel Discussion, AAA Annual Meeting, Chicago, IL, August, 2015.

“Are More Choices Better? An Experimental Investigation of the Effectiveness of Multiple Tax Incentives”, University of South Carolina, Columbia, SC, November, 2013.

“The Effects of Professional Role, Decision Context, and Gender on the Ethical Decision Making of Public Accounting Professionals”, Wake Forest University, Winston-Salem, NC, October, 2013.

“Behavioral and Experimental Research in Taxation”, ATA Doctoral Consortium, Washington, DC, February, 2011.

Discussion of “An Examination of the Aggressiveness of Corporate Decision Maker’s Tax Compliance Decisions”, AAA Annual Meeting, New York, NY, 2009.

Discussion of “Improving Tax Compliance Attitudes and Behavior through Choice and Goal Congruency”, ABO Research Conference, Providence RI, 2008.

“An Experiential Investigation of Tax Professionals’ Ethical Environment”, Florida State University, Tallahassee, FL, October, 2006.

## **TEACHING EXPERIENCE**

### **Graduate Courses Taught**

Tax Research; Contemporary Tax Topics; Federal Taxation of Corporations, Partnerships, Estates and Trusts; Advanced Tax Topics; Estate and Gift Taxation; PhD Seminar on Tax and Ethics; Multi-jurisdictional Taxation; Business Entity Tax Issues; Advanced Individual Tax Issues

### **Undergraduate Courses Taught**

Taxation of Business Entities; Individual Taxation; Principles of Financial Accounting

## **SERVICE TO THE PROFESSION**

**Editor**, *Behavioral Research in Accounting*, June 2017-present

**Ad-hoc Editor**, *Contemporary Accounting Research*, 2020-present

**Ad-hoc Editor**, *Journal of the American Taxation Association*, 2020-2023

**Associate Editor**, *Accounting and the Public Interest*, 2015-present

**Editor**, *Advances in Accounting Behavioral Research*, 2011-2015

**Editorial Board Member**, *Behavioral Research in Accounting*, 2013-2016

*Journal of the American Taxation Association*, 2008-2010, 2013-2017, 2019-2023

*Contemporary Accounting Research*, 2020-present

### **Ad hoc Reviewer** (journals)

Accounting, Organizations, and Society

The Accounting Review

Contemporary Accounting Research

Journal of the American Taxation Association

Journal of Business Ethics

Applied Psychology: An International Review

Journal of Accounting and Public Policy  
Journal of Accounting, Auditing, and Finance  
Journal of Financial Reporting and Accounting  
Journal of Applied Accounting Research  
Managerial Auditing Journal  
Journal of Public Economic Theory  
Journal of Behavioral and Experimental Economics  
National Science Center, Poland  
Accounting Horizons  
Behavioral Research in Accounting  
Auditing: A Journal of Practice and Theory  
Journal of Economic Psychology  
Accounting, Auditing and Accountability Journal  
Law and Human Behavior  
Advances in Taxation  
Advances in Accounting Behavioral Research  
Issues in Accounting Education  
Accounting Education: An International Journal  
Journal of Accounting Education  
Current Issues in Auditing  
Accounting Research Journal  
Accounting and the Public Interest  
Public Finance Review  
Journal of Tax Administration

**Ad hoc Reviewer** (conference submissions)

2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012 Behavioral Tax Symposium  
2019, 2015, 2013, 2012, 2011, 2010, 2009, 2007 JATA Conference  
2021, 2017 ATA Mid-Year Meeting  
2020, 2017, 2016, 2015, 2014, 2013, 2011, 2010, 2009 ABO Research Conference  
2016, 2013 Ethics Symposium  
2022, 2014 CAR Conference  
2014, 2013 Public Interest Meeting  
2008 American Accounting Association Northeast Regional Meeting  
2003, 2001 American Accounting Association Southeastern Regional Meeting  
2002, 1999 American Accounting Association Annual Meeting

**Book Reviews for the American Taxation Association (ATA)**

Fall 2002, Does Business Learn?: Tax Breaks, Uncertainty, and Political Strategies, by Sandra Suarez, University of Michigan Press, 2000.  
Fall 1999, Fundamental Issues in Consumption Taxation, by David Bradford, AIE Press, 1996.

**AAA Service**

**2021 Doctoral Consortium Guest Faculty Advisor**

2019-2020 Council Committee on Awards Committee  
2020 New Faculty Consortium Senior Faculty Participant

### **AAA Accounting, Behavior and Organizations (ABO) Section**

2019 – 2020, 2020 ABO Research Conference Doctoral Consortium Chair  
2015 – 2016 Past President, Chair of Nominations Committee  
2014 – 2015 President  
2013 – 2014 President-Elect

### **American Taxation Association (ATA)**

2016-2018, 2023-Present Publications Committee Member  
2013 – 2014, 2023-Present ATA Outstanding Manuscript Committee  
2020-2021 ATA Research Resources and Methodologies Committee  
2018-2020 JATA Conference Committee  
2017 Mid-Year Meeting Committee  
2015-2016 Long-Range Planning Committee  
2013 – 2015 Publications Committee and Board of Trustees Member  
2014 ATA Research Dissemination Committee  
2014 Mid-Year Meeting Committee  
2013 Mid-Year Meeting Committee  
2010 Doctoral Consortium Committee  
2009 – 2013 JATA Conference Selection Committee  
2007 – 2008 Chair, Regional Programs Committee  
2006 – 2007 JATA Conference Selection Committee  
2006 – 2007 Vice-Chair, Regional Programs Committee  
2002 – 2006 Concerns of New Faculty Committee Member  
2002 Annual Meeting Committee Member  
2001 New Faculty Concerns Committee Member  
2000 Mid-Year Meeting Committee Member  
1998 Tax Complexity Reduction Sub-Committee Member  
1998 Mid-Year Meeting Committee Member

### **AAA Public Interest Section**

2013 Mid-year Meeting Co-Chair

### **PhD Student Activity**

Spenser Seifert, Committee Chair, USC, 2019 - present  
Tisha King, External Reviewer, Wilfrid Laurier University, 2021  
Ethan LaMothe, Committee Chair, USC, 2017-2019  
Mary Marshall, Committee Chair, USC, 2016-2018  
Laura Feustel, Committee Chair, USC, 2016-2018  
Bonnie Brown, Committee Chair, UCF, 2013 – 2016  
Andy Dill, Committee Member, UCF, 2013 – 2015  
Anis Triki, Committee Member, UCF, 2014 – 2015

Kemi Ajaya, Committee Member, UCF, 2012 – 2014  
Matthew Hurst, Committee Member, UCF, 2011 – 2012  
Jason Chen, Committee Member, UCF, 2010 – 2012  
Amy Hageman, Committee Chair, UCF, 2007 – 2009  
Sharon Howell, Committee Member, UCF, 2004 – 2005  
Jennifer Chen, Committee Member, UCF, 2004 – 2005

### **Honors Thesis Committees**

Keagan Hayes, USC, 2023, Chair  
Chasen Spicer, USC 2022, Chair  
Rebecca Miller, USC 2022, Second Reader  
Garrett Lloyd, USC, 2021, Chair  
Spenser Seifert, USC, 2015-2017, Chair  
Angela Fiorentino, UCF, 2006 – 2007  
Lindsay Tompkins, UCF, 2005 – 2006  
Lloyd Macedo, UCF, 2005 – 2006

### **SERVICE TO THE UNIVERSITY (USC)**

Faculty Civility Advocate, 2023-present  
Magellan Scholar Review Committee, 2016-2020  
Magellan Grant Reviewer, 2015-2020  
Presentation to UNIV101 class - 2018  
Dean Review Committee, 2017  
Participated in Discovery Day with Spenser Seifert, 2016

### **SERVICE TO THE DARLA MOORE SCHOOL OF BUSINESS (USC)**

Faculty Council, 2021-present (previous co-chair)  
Budget Committee, 2022 - present  
Research Committee, 2022 - present  
Faculty Advisory Committee, 2014-2017  
MACC Program Review Committee, Fall 2016  
Business at Moore, Judged Team Project Presentations, Summer 2016

### **SERVICE TO THE SCHOOL OF ACCOUNTING (USC)**

School of Accounting Recruiting Committee, 2019 - present  
MACC Committee, Fall 2014 – present  
PhD Committee, Fall 2014 – present  
Participated in Beta Alpha Psi Professional Panel, 2021, 2023  
Palmetto Symposium on Experimental Accounting Research Program Committee Chair, 2017-2018, member 2018-2020  
Advisor for Southeastern Tax Competition, 2017 - 2019

Participate in Friends of the Accounting Department (FAD) events.  
Participate in accounting firm recruiting events  
Participate in MACC Decision in a Day events.  
Participate in faculty recruitment activities.

### **SERVICE TO THE UNIVERSITY (UCF)**

Presentation to the College of Medicine Students: "Scholarship Taxation", October 2009  
Presentation to the Graduate Student Association: "Tax Tips for Graduate Students", February 2005

### **SERVICE TO THE COLLEGE OF BUSINESS ADMINISTRATION (UCF)**

Undergraduate Program Review Committee Member: 2007 – 2014, Chair: 2013 – 2014  
College of Business Teaching Committee – 2012  
College of Business Grade Appeal Committee Member: 2011; Chair: Summer 2006  
College of Business Planning and Advisory Committee, 2007 – 2010  
College of Business Research Committee, 2004 – 2005  
College of Business Promotion and Tenure Committee, 2004  
College of Business TIP Selection Committee, 2004, Chair: 2006  
Advisory Committee for Sports Management Masters Program, 2001  
BE2000 Task Force, 1999

### **SERVICE TO THE SCHOOL OF ACCOUNTING (UCF)**

Beta Alpha Psi, Faculty Advisor, 2009 – 2014  
Lead organizer of Dixon School Women in Accounting Symposium, 2010 – 2013  
School of Accounting Curriculum Committee Chairperson, 2007 – 2014  
Chair, School of Accounting Scholarship Committee, 1998 – 2009, 2010 – 2014  
Member, Performance Evaluation and Standards Committee, 2005 – 2013  
Faculty Search Committee Member, 2012 – 2013  
Chair, School of Accounting, Instructor/Lecturer Promotion Committee, Fall 2012  
Assistant Professor Search Committee, 2010 – 2011  
Co-Coach, UCF School of Accounting Tax Team, 2006 – 2010  
School of Accounting Curriculum Committee Member, 2004 – 2007  
Chair, Assistant Professor/Lecturer Search Committee, 2008  
Chair, Asst. to the Director, Visiting Faculty and Professional Faculty Search Committee, 2005  
Chair, Assistant/Associate Search Committee, 2004 – 2005  
Director of School of Accounting Search Committee Member, 2005  
KPMG and E&Y Professorships Search Committee Member, 2004 – 2005  
Served on Search Committee for Visiting Assistant Professor, 2004  
Served on Search Committee for Assistant to the Director and Visiting Instructor, 2004  
Served on Search Committee for Visiting Managerial Accounting Instructor, 2003  
School of Accounting Library Representative, 1998 – 2003

Faculty Development Advisory Committee, 1998 – 2001  
School of Accounting Research Committee, 1999 – 2000, 2003 – 2014  
Participate in MST Oral Exams, 1998 – 2009

### **SERVICE TO THE COMMUNITY**

Newspaper and television interviews  
Treasurer, Woodbury Presbyterian Church, 2007 – 2014

### **SCHOLARLY HONORS & AWARDS**

Professor of the Year, DMSB Doctoral Student Association, April 2017  
ABO Research Conference Best Paper Award, October 2016  
UCF University Excellence in Graduate Teaching Award, 2013  
UCF College of Business Administration Excellence in Graduate Teaching Award, 2006, 2013  
Co-Coach of second place team in Deloitte Tax Case Study National Competition, 2006, 2010  
Co-Coach of third place team in Deloitte Tax Case Study National Competition, 2009  
Co-Coach of national finalist team in Deloitte Tax Case Study Competition, 2008  
UCF College of Business Administration Excellence in Undergraduate Teaching Award, 2004  
UCF Teaching Incentive Program Award (\$5,000 salary increase), 2003 and 2009  
PriceWaterhouseCoopers LLP Fellowship in Tax Program Award, one of two awarded nationally, \$25,000, 1999  
UCF Student-Athlete Advisory Committee, Teacher Appreciation Award, 1997  
Grinter Fellowship, University of Florida, 1992 – 1995  
Graduated Magna cum Laude, University of Miami, 1983

### **PROFESSIONAL EXPERIENCE**

<b>1991 – 1992</b>	<b>Nemours Children’s Clinic, Jacksonville, FL</b> Finance Director
<b>1986 – 1991</b>	<b>Riverside Hospital, Jacksonville, FL</b> Chief Financial Officer (1989 – 1991); Controller (1987 – 1989); Budget Manager (1986 – 1987)
<b>1984 – 1986</b>	<b>Deloitte, Haskins &amp; Sells, Jacksonville, FL</b> Senior Accountant

### **PROFESSIONAL AFFILIATIONS**

American Accounting Association (ABO, ATA member)  
Certified Public Accountant, State of Florida, since 1985