

# Spenser Seifert, CPA

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

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### **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**

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### **University of South Carolina, Columbia, SC**

Research Assistant	2019 - Present
Graduate Assistant	2017 - 2018

## **RESEARCH AND TEACHING INTERESTS**

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### **Research Interests**

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

### **Teaching Interests**

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

## **RESEARCH ACTIVITIES**

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### **Working Paper**

“The Ethical Infrastructure of Public Accountants’ Work Environments” with Donna Bobek Schmitt and Ethan LaMothe – *Preparing for submission to Journal of Business Ethics*

## **Works in Progress**

“A Wink and a Nod: The Influence of Information Request Phrasing on Tax Compliance” with Donna Bobek Schmitt – *Data analysis stage*

“The Influence of Group Affiliation and Withholding Position on Tax Compliance in Statutory Tax Change Years” with Donna Bobek Schmitt and Chelsea Rae Austin – *Data collection stage*

## **Research Grants**

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**

“The Influence of Group Affiliation and Withholding Position on Tax Compliance in Statutory Tax Change Years,” University of South Carolina FYP Workshop, September 2020

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

## **Research Conference Discussant**

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

## **Research Conferences Attended**

American Accounting Association Doctoral Consortium, 2021 (anticipated)

American Taxation Association (ATA) Mid-year Meeting, 2021 (virtual)

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

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

Behavioral Tax Symposium, 2020 (virtual)

Accounting Behavior and Organizations Conference, 2020 (virtual)

## **SERVICE TO THE PROFESSION**

### **Ad Hoc Reviewer** (Journals)

Journal of Humanities and Applied Social Sciences, 2021

## **SERVICE TO THE SCHOOL OF ACCOUNTING**

**President, Beta Alpha Psi**, Spring 2017

**Secretary, Beta Alpha Psi**, Fall 2016

## **SERVICE TO THE COMMUNITY**

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**Site Coordinator, VITA, 2017, 2018, 2020, 2021**

**Trainer, VITA, 2021**

**Volunteer Tax Preparer, VITA, 2016**

## **PROFESSIONAL EXPERIENCE**

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**Dixon Hughes Goodman, LLP., Asheville, NC**

Tax Associate, June 2018 to August 2019

Tax Intern, June 2017 – August 2017

## **PROFESSIONAL AFFILIATIONS**

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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**

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**Darla Moore School of Business, Columbia, SC**

Dixon Hughes Goodman Graduate Fellowship, 2017-2018

Thomas M. McCarthy Scholarship, 2016-2017

Warren Clarke Endowed Scholarship, 2015-2016

McKissick Scholar, 2014-2017