

# Spenser Seifert, CPA

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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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### **Publications – Peer Reviewed**

“Perceptions of the Ethical Infrastructure, Professional Autonomy, and Ethical Judgments in Accounting Work Environments” with Donna Bobek Schmitt and Ethan LaMothe. *Journal of Business Ethics*, forthcoming.

## **Working Paper**

“The Influence of Tax Liability Changes, Withholding Position, and Group Affiliation on Tax Compliance” with Donna Bobek Schmitt and Chelsea Rae Austin – *Preparing for submission*

## **Works in Progress**

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

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

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

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

“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 Reviewer**

AAA Annual Meeting – 2021

Behavioral Tax Symposium – 2021

## **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 (virtual)  
Accounting Behavior and Organizations Conference, 2020 (virtual), 2021  
American Taxation Association (ATA) Mid-year Meeting, 2021 (virtual)  
Behavioral Tax Symposium, 2020 (virtual), 2021 (virtual)  
East Coast Behavioral Accounting Workshop Series, 2020 (virtual), 2021 (virtual)  
Illinois Tax Symposium and Doctoral Consortium, 2021 (virtual)  
Ohio State Tax Symposium, 2021 (virtual)  
University of Alabama CSOA Ph.D. Research Conference, 2021 (virtual)

## **SERVICE TO THE PROFESSION**

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

Journal of Humanities and Applied Social Sciences, 2021

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

**Honors Thesis Second Reader**, Garrett Lloyd, 2021

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

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

## **SERVICE TO THE COMMUNITY**

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

**Trainer, VITA**, 2021

**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**

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### **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