

Publications

Cass Hausserman (with Jonathan Farrar, Wilfrid Laurier U., Thomas Farrar, Cape Peninsula U. of Technology, and Morina Rennie, U. Regina) published “An investigation of the influence of guilt, awards, and a moral message on tax whistleblowing decisions” in *Advances in Taxation*.

Abstract: We examine experimentally the extent to which three potential tax authority interventions encourage the reporting of tax fraud to tax authorities and how two types of guilt feelings are involved in this decision. Using a sample of 728 adult taxpayers in the United States, we find that a cash award, a prosocial award and a moral suasion message positively influence whistleblowing intentions and that the moral suasion effect is mediated by intrapsychic guilt (when an individual violates their moral values) and interpersonal guilt (when one's actions cause harm to another). The combination of a cash award and moral suasion message results in the greatest likelihood of tax whistleblowing. Our research contributes to the tax whistleblowing literature by providing evidence of the efficacy of potential interventions and also extends literature on the role of moral emotions by showing the relevance of intrapsychic and interpersonal guilt to the tax fraud reporting decision.

Carlos Mena (with Anand Nair, Northeastern U) published “US federal government contracting for disaster management” in *Journal of Operations Management*.

Abstract: Disasters affect hundreds of millions of people every year and the response of governments is crucial in alleviating the suffering of those affected. Despite the importance of contracting in response to disasters, research on this topic is conspicuous by its absence. This paper begins to address this gap by investigating the choice of procurement contract type by US federal agencies during disaster management operations. The research relies on 47,560 contracts issued by the US federal government in response to 14 major disasters between 2005 and 2016. We build on agency theory to investigate the choice of the contract type made by federal agencies at the different stages of a relief operation. This research provides empirical evidence of the key factors underpinning the choice of contract in the context of disaster management, namely the amount of spend per contract and the type of acquisition (product or service), and reveals the moderating role of the stage of the relief operation.

Media Appearances

Elizabeth Almer was quoted in the article [EY Rolls Out Double-Digit Pay Hikes to Recruit New CPAs](#) by Amanda Iacone, published in Bloomberg Tax (June 14, 2024).

Talya Bauer was the guest in the [Vagabond Science podcast](#) titled “Issues with work culture and fitting jobs to workers.” (June 20, 2024).

Just Got In!

Shruti Koley had her paper "Anger and self-control: How the need to dominate can lead to better choices" accepted for publication in *Journal of Public Policy and Marketing*.