

Publications

Cass Hausserman (with Donna Bobek, U. South Carolina, and Amy Hageman, Kansas State U.) published “Are fairness perceptions related to moral licensing behavior? Evidence from tax compliance” in *Journal of Business Ethics*.

[Link to Study](#). This study investigates how the presence, and subsequent repeal, of a tax incentive for a prosocial behavior influences fairness perceptions and tax compliance for those who are and are not eligible for the incentive. Results of a multi-round experiment with 309 U.S. taxpayers show that individuals who engage in the prosocial behavior of making a charitable donation do not exhibit moral licensing behavior. Instead, those who give, versus do not give, engage in higher levels of tax compliance. In fact, we even observe consistency for those with the most motivation to morally license—those who donate to charity but also perceive the tax system as unfair. In addition, tax system fairness perceptions only influence the compliance decisions of individuals who do not engage in the prosocial incentivized behavior. Finally, we also show that a tax incentive for charitable giving is effective. Those who are eligible for a charitable-giving related tax incentive are more likely to give to charity than individuals who are ineligible for such an incentive; additionally, these incentivized activities decrease by one-third when the incentive is repealed. The study results add to the literature on moral licensing, charitable giving, and tax fairness and have several policy implications. We confirm that tax incentives are, on the margin, effective at encouraging prosocial behavior and that perceiving the tax system as unfair can reduce the tax compliance for some individuals. In particular, our results suggest that focusing scarce audit resources on non-donators may be an efficient way to detect non-compliance.

Piman Limpaphayom (with Anin Rupp, Chiang Mai U., Thailand) published “Benefits of corporate social responsibility during a pandemic: Evidence from stock price reaction to COVID-19 related news” in *Research in International Business and Finance*.

[Link to Study](#). International studies on corporate social responsibility and firm value suffer from bias associated with the endogeneity between corporate social responsibility and firm valuation. To address this issue, we use the exogenous shock from COVID-19 related corporate social responsibility announcements to investigate the causal link between corporate social responsibility and firm value. Analyzing COVID-19 related corporate social responsibility announcements of S&P1500 firms from [didthehelp.com](#) and the scores from CSRHub, the results show that COVID-19 related corporate social responsibility announcements negatively affect market-adjusted returns on the day of the announcements regardless of the nature of the news. However, the interaction terms between the firm-level corporate social responsibility and the COVID-19 related corporate social responsibility announcements are positive and statistically significant, indicating that the negative price reactions are not as severe for companies with strong corporate social responsibility performance. It is concluded that corporate social responsibility can benefit the firm in time of crisis.

Mary Marshall (with Robin R. Radtke, Clemson U.) published “The ethics of behavioural accounting research” in [*The Routledge Handbook of Behavioural Accounting Research*](#) (Edited by Theresa Libby and Linda Thorne).

Honors and Recognitions

The 2025 Recipients of PSU Annual Awards have just been announced:

- **Elizabeth Almer** is the recipient of the **Foundation Philanthropic Partnership Award**. This award honors faculty who have built meaningful relationships that result in tangible benefits for the university and its students. Elizabeth’s leadership has directly enhanced opportunities for our students through scholarships and career connections, and provided additional research support for our faculty.
- **Janet Hamilton** has been named the recipient of the 2025 **George C. Hoffmann Award**. This award is presented to a faculty member who demonstrated distinguished service to the University through excellence in instruction, service, and scholarship, carried out with humanism, civility, collegiality, dedication to students, and loyalty to Portland State University.
- **June Ryu** is the **SB Researcher of the Year**. She is recognized for the impact and quality of her scholarly and creative contributions, as well as her strong commitment to fostering a culture of research excellence.

The PSU School of Business Supply Chain area has been ranked #33 in the world in the *SCM Journal List*™ rankings. This annual ranking evaluates universities based on their research output in leading supply chain management journals over the past five years. Only peer-reviewed journal articles are included; non-peer-reviewed content such as book reviews and editorials are excluded. PSU shares the #33 spot with Copenhagen Business School and Nanjing University in China. Notably, PSU ranks ahead of world leading institutions such as Massachusetts Institute of Technology and Georgia Institute of Technology, as well as other leading institutions in our region, including Oregon State University and the University of Oregon. The full rankings may be found [here](#).

Julia Freybote has been awarded the Red Pen award for the *Journal of Real Estate Practice and Education* for 2024. The Red Pen awards are given each year to the best reviewer as selected by the journal editors.

June Ryu received the 2025 MOC Outstanding Reviewer Award from the AOM Managerial and Organizational Cognition Division.

People

Elizabeth Almer has joined the Editorial Board of *Accounting Open*. Accounting Open is a fully open access journal publishing theoretical and empirical research contributing to the description, understanding, and prediction of accounting phenomena.

Presentations

The following presentations took place at the 2025 Annual Meeting of Society for Industrial and Organizational Psychology (SIOP). April 2-5, Denver, Colorado.

- **Talya Bauer** was a discussant in the session “Attracting Applicants with Job Ads and Postings: Perspectives from Around the World”
- **Berrin Erdogan** and **Talya Bauer** presented the paper “All the lonely people: An integrated review and research agenda.”

The following papers were presented at the 2025 Spring Conference of the American Real Estate Society (ARES) from April 8 to 12 in Tucson, Arizona:

- **Riette Carstens** presented “Textual Analysis and REIT Technology.”
- **Riette Carstens** and **Julia Freybote** presented “REITs Cybersecurity and Institutional Investments.”
- **Julia Freybote** presented “Fundamentals or Noise? The Informative Value of Twitter Sentiment for REIT Returns.”

Just Got In

Mary Marshall had her paper “The influence of tax professionals’ attributions and affective reactions on judgments and recommendations” accepted for publication in *Behavioral Research in Accounting*.

Piman Limpaphayom had his paper “The Effect of Financial Crisis on the Relation between Patent Applications and Firm Performance: The Case of Japan” accepted for publication in *Review of Pacific-Basin Financial Markets and Policies*.

Good to Know

- [This is the link](#) to the faculty resources and procedures for anything relating to research. This link will live here from now on. If you ever need to access this document, simply open the latest copy of Scholarly News to locate this link.

Research Calendar

When	Where & What
Tuesday May 13 12-1pm	<p>Research Talk: Dr. Shruti Koley (Assistant Professor of Marketing)</p> <p>Title: Service failure and consumer anger: Dominance-enabling compensations help in service recovery.</p> <p>Abstract: Service failures are pervasive and commonly evoke anger among consumers. What can businesses do to recover from them? Prior research has found that monetary compensations like refunds and cash vouchers can help reduce anger and recover consumers' patronage. However, because anger activates a desire for dominance, we propose that managers offer consumers compensation that makes them feel important or powerful to facilitate this need, such as an upgrade to a premium level of service with greater personalized attention (e.g., an upgrade to luxury rooms in a hotel). We show that such upgrades are more effective at alleviating consumers' anger and earning back their patronage than traditional compensations. However, their effectiveness over traditional compensations are reduced when the service failure is less severe and, thus, less anger-provoking, and they are no more effective than traditional compensations in contexts that don't evoke anger.</p> <p>Location: Bogue Boardroom (Pizza and Salad will be served). If you cannot join us in person, you can connect via Zoom.</p>
Friday May 16 5pm	<p>Deadline for Scholarly Enhancement Grant Applications</p> <p>The purpose of the grant is to provide supplemental support for full-time, research-active faculty. It is important in your application to provide detail about the research project(s) or activity to which you will apply the funds and a breakdown of the specific, estimated costs that you will cover with the funds. See the Call for Applications here.</p>
Wednesday May 28 12-1pm	<p>Research Talk: James Manuel Perez (Fulbright Scholar)</p> <p>The SB is hosting Fulbright Scholar James Manuel Perez between April - August 2025. James studies entrepreneurship, microfranchise, and social innovation in post conflict settings.</p> <p>Title: Sustainability and women entrepreneurship through new business models: the case of microfranchises in post-peace agreement Colombia</p> <p>Abstract: This study examines the creation of sustainable microfranchises by women victims of conflict (WVC) in Colombia, focusing on their role as entrepreneurs-for-peace (WE4P) in a post-peace agreement context. Using a single case study of the TechOil microfranchise, the research explores sustainable business models (SBMs) at the base of the pyramid and introduces a new SBM</p>

	<p>typology that promotes gender equality and social transformation. The findings offer practical insights for policy and practice in post-conflict settings and contribute to the underexplored link between entrepreneurship, sustainability, and peacebuilding.</p> <p>Location: Bogue Boardroom (Pizza and Salad will be served). If you cannot join us in person, you can connect via Zoom. Calendar invite with the Zoom link will be sent later in May.</p>
<p>Friday June 6 12-1:30pm</p>	<p>Research Open Mic: Everyone Presents!</p> <p>Join us for the research event that wraps up the academic year! Each presenter gets one slide and five minutes to share a project—at any stage. It's a chance to hear what's been keeping our colleagues busy and to connect around research. Whether you want to present or just see what others have been working on, we hope you'll join us!</p> <p>If you are presenting, please share your slide with Berrin by 10am June 6.</p> <p>Location: Bogue Boardroom (Pizza and Salad will be served). If you cannot join us in person, you can connect via Zoom.</p>