


## Publications

**Mary Marshall** (With Ethan LaMothe, U. Central Florida and Jason Schwebke, Texas Tech) published “When a Dollar is Not a Dollar: Examining How Timing and Delivery of Government Transfers Influence Household Consumption Decisions” in *The Accounting Review*.

 Governments implement wealth transfers with different policy goals and distribution methods. Prior research examines the timing (lump sum/periodic) of transfers but fails to simultaneously consider payment delivery method (standalone/combined with other income). Based on the behavioral life-cycle model, we predict payment timing influences how recipients spend government transfers, but that this effect is muted when the transfer payment is combined with other income. In contrast to prior research, our experimental findings provide theory-consistent results and suggest recipients of a periodic transfer spend more of the transfer than recipients of a lump sum transfer, but only when the transfer is standalone and not combined. Our findings help to explain theory-inconsistent results of prior research and extend the literature on the behavioral life-cycle model and mental budgeting. Moreover, our results suggest policymakers can intentionally structure the distribution of government transfers to encourage household spending or saving consistent with policy goals.



## Honors and Recognitions

**Stan Heister**'s article titled “Beyond Opacity: Distributed Ledger Technology as a Catalyst for Carbon Credit Market Integrity” was selected for inclusion in a special issue entitled “Editor’s Choice Articles” in the journal *Computers*.

**Mary Marshall** has been invited to join the editorial board of *Journal of the American Taxation Association (JATA)*. The journal is published by American Taxation Association, an organization that promotes the study of, and the acquisition of knowledge about, taxation. The journal is dedicated to disseminating a wide variety of tax knowledge and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

## Presentations

**Berrin Erdogan** gave an invited talk titled “Who gets supported? Understanding predictors of managerial support” at the University of Exeter, UK. March 16.

## In the News

**Berrin Erdogan** and **Talya Bauer**'s research on the connection between work and loneliness was discussed in the article by Jes Burns titled "[Modern, busy offices can be lonely places, Portland State University analysis shows](#)" which appeared in OPB. March 5.

## Just Got In!

**Mary Marshall** had her paper "Reexamining the Outcome Effect: Do Performance Evaluations Discourage Auditors' Professional Skepticism?" accepted for publication in *Auditing: A Journal of Practice & Theory*.

## 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
April 1 5pm	<p><b>Applications for PSU Faculty Conference Fund are due.</b></p> <p>AAUP represented faculty (appointments of .50 or greater FTE) are eligible. Faculty Conference Fund (FCF) supports members' participation in academic and professional conferences, symposia, workshops, exhibitions, and other events related to their fields of study. Members must apply and be approved for funding and are only eligible for conference funding once every three years. Maximum funding is \$2,200 per person. <b>If you have a conference acceptance at hand, please consider applying.</b> More information is <a href="#">here</a>.</p>
April 20 12:30- 1:30pm	<p><b>Research Talk: Riette Carstens</b></p> <p><b>Title: Textual Analysis</b></p> <p><b>Description:</b> Textual analysis can be useful to extract decision-making information from text. The presentation will provide an overview of textual analysis and the value thereof across different disciplines. The discussion will include:</p> <ul style="list-style-type: none"><li>• Examples and references to different use cases.</li><li>• Different approaches to text analysis, including machine learning and the dictionary approach.</li><li>• Available text analysis dictionaries and applications.</li><li>• Navigating the challenges of text analysis.</li></ul> <p><b>Location:</b> Bogue Boardroom. (Pizza and Salad will be served). If you cannot join us in person, you can connect via <a href="#">Zoom</a>.</p>

<b>April 21</b>	<b>Deadline for Early Registration to Academy of Management Meeting</b>  Attending the Academy of Management Annual Meeting in Philadelphia? <a href="#">Register by April 21</a> to take advantage of early-bird rates and save on your registration fees.
<b>May 4 5pm</b>	<b>Faculty Development Grant Applications are Due.</b>  Funds are managed and distributed by the Faculty Senate's Faculty Development Committee (FDC). All AAUP bargaining unit members and department chairs, including tenure-related, fixed-term, and academic professionals are eligible to apply. The current membership of the Faculty Development Committee may be found in the Faculty Senate Governance Guide. Annual funding available: \$675,000 (maximum of \$15,000 per person). More information can be found <a href="#">here</a> .