



## Publications

**Mary Marshall** (with Amy Hageman, Kansas State U., and Ethan LaMothe, U. Central Florida) published “The effect of audit burden on subsequent tax evasion” in *The Journal of the American Taxation Association*.


 Audited taxpayers can be compelled to expend both monetary and nonmonetary resources during an audit, irrespective of compliance levels. We refer to these audit-related expenditures as “audit burden,” and examine how they impact subsequent compliance decisions. Motivated by cost-loss framing theory, we predict audit burden influences individuals who were initially noncompliant (compliant) on an audited return to subsequently increase (decrease) compliance. Consistent with hypotheses, results from our first experiment suggest burdensome audits deter noncompliance for those who evaded, but also precipitates noncompliance for initially compliance taxpayers. A second experiment shows results are robust to alternative operationalizations of audit burden. Mediation analysis from our third experiment suggests the effect of audit burden results from differences in how groups respond to the perceived expenditure of audit burden. Finally, results from our fourth and final experiment suggest a simple apology can weaken the compliance-reducing effect of burdensome audits on initially compliant individuals.



**Mary Marshall** (with Douglas Prawitt and Brian Spilker, Brigham Young U.) published “The influence of tax professionals’ attributions and affective reactions on judgments and recommendations” in *Behavioral Research in Accounting*.

 Professional tax accountants are expected to serve clients with objectivity and advocacy. This study examines how tax professionals’ judgments and decisions are influenced by their attributions relating to a client’s reason for entering into a taxable transaction and the professional’s resulting affective reaction in the form of sympathy. In an experiment with experienced tax professionals, we adapt the conceptual foundations of attribution-affect-action theory to predict and find that a professional’s affective reaction to a client’s reason for entering a taxable transaction can have a non-normative influence on the professional’s evidential support assessments and client recommendations. This influence has the potential to undermine professionals’ ability to adhere to professional standards that require objective assessments of the strength of a tax position and the potential to directly and indirectly influence recommendations in ways that expose the client to more (or less) risk than the technical merits of the position would suggest.

**Scott DuHadway** (with Steven Carnovale, Florida Atlantic U., and Lutz Kaufmann, WHU Otto Beisheim School of Management, Germany) published “Supply chain guardianship: Why some firms intervene when other firms commit fraud” in *Journal of Operations Management*.

 In supply chains, firms often become aware of illegal actions committed by their partners, prompting the critical question: when and why do those who know become those who act? Drawing on industry examples of supply chain fraud, we introduce the concept of supply chain guardianship to study how firms respond to potential fraud committed by their supply chain partners. We identify key influences on supply chain guardianship and refine these insights into hypotheses, which we test across four behavioral experiments (n = 1000). Study A finds that the tone at the top of an organization can promote supply chain guardianship and that state moral disengagement is negatively correlated with it. Study B manipulates process moral disengagement and finds that it reduces guardianship behavior. Although the network position of the supply chain guardian emerges as important in industry examples, we do not find a significant effect in the experiments. We replicate and validate these findings in Studies C and D. This study offers an initial foundation for a behavioral theory of interfirm fraud responses in supply chains and offers practical insights into how firms can increase supply chain guardianship across macro-, meso-, and microlevels.



## Honors and Recognitions

**Berrin Erdogan** is the recipient of the 2026 Branford Price Millar Award. This award is presented annually to a faculty member who has demonstrated excellence in scholarship, instruction, university service, and public service, and whose scholarship and research achievements are exceptional.

**Madelyn Parsons** is the recipient of the 2026 Academic Excellence Award for Non-Tenure Track Instructional Faculty. This award recognizes and honors the outstanding contributions of non-tenure track instructional faculty at Portland State University.

**Jing Zhao** is the recipient of the 2026 George C. Hoffmann Award. This award is presented annually to a faculty member who has provided distinguished service to the University in instruction, service, and scholarship, while demonstrating humanism, civility, collegiality, dedication to students, and loyalty to Portland State University.

**Julia Freybote** has been promoted to the rank of Full Professor. This promotion is a significant recognition of her contributions to knowledge through research, teaching, and community outreach, as well as her work advancing university's mission and her discipline through governance and professional service activities.

**Joleen Mena** has been promoted to the rank of Full Professor. This promotion is a significant recognition of her contributions to knowledge through research, teaching, and community outreach, as well as her work advancing the university's mission and her discipline through governance and professional service activities.

**Berrin Erdogan** has been named the School of Business Researcher of the Year for 2026. This honor reflects the excellence, impact, and distinction of Berrin's scholarship, as well as the deep respect her work has earned from colleagues. The Research Awards Ceremony will be held on Friday, May 8, 2026, from 3:00 to 5:30 p.m. in the Smith Memorial Student Union Ballroom. You are cordially invited to the event to celebrate!

**Alisa Pyszka** and the team at the Center of Real Estate successfully hosted the **21st Annual Real Estate Conference**, themed "Local Pulse, Global Perspective," on April 23. This conference featured speakers including MSRE students, alumni, industry executives, and an entrepreneur who showcased how AI is transforming the real estate industry, attracting over 500 attendees from the Portland real estate business community.

**Brady Firth** has been promoted to **Associate Professor with tenure**. This promotion is a significant recognition of his contributions to knowledge through research, teaching, and community outreach, as well as his work advancing the university's mission and his discipline through governance and professional service activities.

**Joel Owens** has been promoted to **Associate Professor with tenure**. This promotion is a significant recognition of his contributions to knowledge through research, teaching, and community outreach, as well as his work advancing the university's mission and his discipline through governance and professional service activities.

## Presentations

**Jacob Suher** presented a competitive paper titled "Advance vs. Conserve: Aligning Message Framing and Attribute Type in Environmental Sustainability Advertising" at the American Academy of Advertising 2026 Annual Conference, Austin, TX. March 28.

**Sejin Keem** gave a presentation titled "Recent Trends in Unethical Behavior Research: Uncovering Psychological and Biological Mechanisms" at Hyundai Motor Group Business Intelligence in Seoul, S. Korea. April 1.

**Shruti Koley** presented "Lost and Spent: How Perceived Wealth Shapes Spending After Product Loss" at the Joshua T. Beck Northwest Marketing Research Symposium. Corvallis, OR. April 18.

**Talya Bauer** was a panelist in the session “The New Psychological Contract: From Loyalty to Learnability” at the annual meeting of Society for Industrial and Organizational Psychology. April 30. New Orleans, LA.

**Talya Bauer** was a speaker at the session “Optimizing Quality of Hire: Insights From Best-In-Class Fortune 500 Companies” at the annual meeting of Society for Industrial and Organizational Psychology. May 1. New Orleans, LA.

## In the News

**Berrin Erdogan** was interviewed for and quoted in the article “[Oregon’s largest county shed over a dozen top leaders in 2 years, and pays handsomely to replace them](#)” which appeared in The Oregonian. April 20.

## Just Got In!

**Shruti Koley** had her paper “The Effect of Emotions on Self-Control: An Examination Using a Need-Based Choice-Model” accepted for publication in *Journal of Consumer Marketing*.

## 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.

**The Financial Times 50 journal quality list** has been updated on April 29. See the revised list [here](#). To summarize, Human Relations, Journal of Business Ethics, and Organization Studies are no longer part of the list, whereas Academy of Management Annals, American Sociological Review, and Psychological Science have been added to the list.

## Research Calendar

When	Where & What
May 4 5pm	<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> .

<p><b>May 11</b> <b>5pm</b></p>	<p><b>Scholarly Engagement grant Applications are due</b> The purpose of the grant is to provide supplemental support for full-time, research-active faculty. We have total available funds to distribute of \$25,000.</p> <p>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.</p> <p>Apply via <a href="#">Google Form here</a>.</p>
<p><b>May 27</b> <b>12:30-1:30</b></p>	<p><b>Research Talk – Dr. Tori Crain (Associate Professor of Psychology)</b></p> <p>Broadly, Dr. Crain's research examines topics related to occupational stress and health, with a specific emphasis on understanding the interplay among the three domains of life: work, nonwork, and sleep. Dr. Crain also has an interest in conducting randomized field experiments within workplace settings focused on organizational-level factors (e.g., leadership, supervisor support, schedule flexibility) and employee-level factors (e.g., work-family conflict, mindfulness, sleep hygiene) to improve the well-being of organizations, employees, and their families.</p> <p>The details of her talk will be provided as part of a calendar invite you will receive. As always, we will have pizza and salad. Zoom access will be provided for those unable to attend in person.</p> <p><b>Location:</b> Bogue Boardroom</p>
<p><b>June 11</b> <b>12-1pm</b></p>	<p><b>Open Mic – Everyone Presents!</b></p> <p>Join us for the research event that wraps up the academic year!</p> <p>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 11.</p> <p><b>Location:</b> TBD.</p>