
Scott B. Jackson, Ph.D.

School of Accounting
Darla Moore School of Business
University of South Carolina
Columbia, SC 29208

scott.jackson@moore.sc.edu
(803) 777-3100 (office)
(803) 777-0712 (fax)
DMSB 422 (office location)

EDUCATION AND PROFESSIONAL CERTIFICATION

Ph.D., Accounting, University of Nebraska, 1997
M.S., Accounting, San Diego State University, 1990
B.S., Accounting, San Diego State University, 1988
Certified Public Accountant, California (inactive)

UNIVERSITY AND PROFESSIONAL EXPERIENCE

University of South Carolina, Professor, January 2014 – present
University of South Carolina, Associate Professor, August 2008 – December 2013
University of South Carolina, Assistant Professor, August 2002 – July 2008
University of Texas-San Antonio, Assistant Professor, August 1997 – May 2002
University of Nebraska – Lincoln, Research/Teaching Assistant, August 1993 – May 1997
Price Waterhouse, Audit Staff and Audit Senior, August 1990 – August 1993
San Diego Gas and Electric, Staff Accountant, May 1988 – August 1990

COURSES TAUGHT

Undergraduate

- Introduction to Financial Accounting
- Introduction to Managerial Accounting
- Intermediate Accounting I
- Intermediate Accounting II
- Advanced Accounting
- Cost/Managerial Accounting
- Auditing
- Advanced Cost/Managerial Accounting

Graduate

- Financial Accounting*
- Managerial Accounting*
- Advanced Cost/Managerial Accounting
- Doctoral Seminar in Accounting Research
- Controllership
- Financial Statement Analysis
- Behavioral Foundations of Accounting
Judgments and Decision making

* IMBA, PMBA, or MHR course taught in Columbia, SC, Guadalajara Mexico (executives), or Vienna Austria

AWARDS AND HONORS

Research

- Cramer Research Fellow, 2006 – present
- 2012 Impact on Management Accounting Practice Award
- 2015 Impact on Management Accounting Practice Award

Teaching

- Professor of the Year, Doctoral Student Association, 2022
- Two Thumbs Up Award from USC Student Disability Resource Center, 2019
- International MBA Core Professor of the Year, 2007 (University of South Carolina) (Awarded annually to one faculty member who taught a core International MBA course)
- Alfred G. Smith Award for Excellence in Teaching, 2006 (University of South Carolina) (Awarded annually to one faculty member in the Darla Moore School of Business)
- International MBA Core Professor of the Year, 2006 (University of South Carolina) (Awarded annually to one faculty member who taught a core International MBA course)
- International MBA Core Professor of the Year (Europe), 2005 (University of South Carolina) (Awarded annually to one faculty member who taught a core International MBA course in Europe)
- Teaching Excellence Award, 1999 (University of Texas-San Antonio) (Awarded annually to one faculty member in the business school)
- Teaching Excellence Award, 1994 (University of Nebraska-Lincoln)

Other

- AAA Doctoral Consortium Fellow, 1995

PUBLISHED AND ACCEPTED PAPERS

Gay, J., S. Jackson, N. Waddoups, and G. Xiong. Superior-Subordinate Divergence in Controllability Judgments. Status: Forthcoming *Journal of Management Accounting Research*.

Canace, T., S. Jackson, T. Ma, and A. Zimelman. 2022. Accounting for R&D: Evidence and Implications. *Contemporary Accounting Research* 39 (3): 2212-2233.

Harris, L., S. Jackson, J. Owens, and N. Seybert. 2022. Recruiting Dark Personalities for Earnings Management. *Journal of Business Ethics* 178 (1): 193-218

Austin, C., D. Bobek Schmitt, and S. Jackson. 2021. Does Prospect Theory Explain Ethical Decision Making? Evidence from Tax Compliance. *Accounting, Organizations and Society* 94 (October): 1-22.

Hansen, V., S. Jackson, T. Schaefer, and B. Stewart. 2018. The Psychology of Billing. *Contemporary Accounting Research* 35 (3): 1430-1454.

Canace, T., S. Jackson, and T. Ma. 2018. R&D Investments, Capital Expenditures, and Earnings Thresholds. *Review of Accounting Studies* 23 (1): 265-295.

Brazel, J., S. Jackson, T. Schaefer, and B. Stewart. 2016. The Outcome Effect and Professional Skepticism. *The Accounting Review* 91 (6): 1577-1599.

Canace, T., R. Hatfield, and S. Jackson. 2016. Conservatism and Staff Accounting Bulletin No. 108. *Accounting, Organizations and Society* 52 (July): 15-31.

Keune, T., S. Jackson, and L. Salzsieder. 2013. Debt, Equity, and Capital Investment. *Journal of Accounting and Economics* 56 (2-3): 291-310.

- Recipient of the 2015 Impact on Management Accounting Practice Award

Cecchini, M., S. Jackson, and K. Liu. 2012. Do Initial Public Offering Firms Manage Accruals? Evidence from Individual Accounts. *Review of Accounting Studies* 17 (1): 22-40.

Hatfield, R., S. Jackson, and S. Vandervelde. 2011. The Effects of Prior Auditor Involvement and Client Pressure on Proposed Audit Adjustments. *Behavioral Research in Accounting* 23 (2): 117-130.

Jackson, S., T. Rodgers, and B. Tuttle. 2010. The Effect of Depreciation Method Choice on Asset Selling Prices. *Accounting, Organizations and Society* 35 (8): 757-774.

Agoglia, C., J. Brazel, R. Hatfield, and S. Jackson. 2010. How do Audit Workpaper Reviewers Cope with the Conflicting Pressures of Detecting Misstatements and Balancing Client Workloads? *Auditing: A Journal of Practice and Theory* 29 (2): 27-43.

Jackson, S. and K. Liu. 2010. The Allowance for Uncollectible Accounts, Conservatism, and Earnings Management. *Journal of Accounting Research* 48 (3): 565-601.

Jackson, S., M. Cecchini, and K. Liu. 2009. Economic Consequences of Firms' Depreciation Method Choice: Evidence from Capital Investments. *Journal of Accounting and Economics* 48 (1): 54-68.

Jackson, S. 2008. The Effect of Firms' Depreciation Method Choice on Managers' Capital Investment Decisions. *The Accounting Review* 83 (2): 351-376.

- Co-recipient of the 2012 Impact on Management Accounting Practice Award

Hatfield, R., S. Jackson, and J. Kahle. 2008. An Investigation of the Relation between Tax Professionals, Tax Refunds, and Fees. *Behavioral Research in Accounting* 20 (2): 19-35.

Jackson, S., T. Lopez, and A. Reitenga. 2008. Accounting Fundamentals and CEO Bonus Compensation. *Journal of Accounting and Public Policy* 27 (5): 374-393.

Jackson, S. and R. White. 2007. The Effect of Tax Refunds on Taxpayers' Willingness to Pay Higher Tax Return Preparation Fees. *Research in Accounting Regulation* 20: 63-88.

Jackson, S., P. Shoemaker, J. Barrick, and G. Burton. 2005. Taxpayers' Prepayment Positions and Tax Return Preparation Fees. *Contemporary Accounting Research* 22 (2): 409-447.

- Hatfield, R. and S. Jackson. 2005. A Note on the Relation between Frames, Perceptions, and Taxpayer Behavior. *Contemporary Accounting Research* 22 (1): 145-164.
- Jackson, S., E. Mauldin, W. Wilcox, and D. Kruse. 2004. The Effect of Restructuring Charges on Employer Contributions to Profit Sharing Plans. *Journal of Accounting and Public Policy* 23 (4): 247-278.
- Jackson, S. 2004. Earnings Management by Initial Public Offering Firms: A Reexamination. *Journal of Forensic Accounting* 5: 67-90.
- Jackson, S., W. Wilcox, and J. Strong. 2002. Do Initial Public Offering Firms Understate the Allowance for Bad Debts? *Advances in Accounting* 19: 89-118.
- Jackson, S. and M. Pitman. 2001. Auditors and Earnings Management. *The CPA Journal* 71 (7): 38-44.
- Jackson, S. and W. Wilcox. 2000. Do Managers Grant Sales Price Reductions to Avoid Losses and Declines in Earnings and Sales? *Quarterly Journal of Business and Economics* 39 (4): 3-30.
- Jackson, S. and M. Taylor. 1998. The Effect of Proposed Health Care Reform on Accounting Accruals: Evidence from the Pharmaceutical Industry. *Journal of Accounting and Business Research* 6: 1-24.

WORKSHOP PRESENTATIONS

- University of Kentucky, 2019 (full day colloquium)
University of Massachusetts, 2018
University of Illinois, 2017
University of Alabama, 2015
Texas Tech University, 2015
University of Kansas, 2014
North Carolina State University, 2014
University of Florida, 2014
Contemporary Accounting Research Conference, October 2012
Texas A&M University, 2012
University of Missouri, 2012
University of Alabama, 2012
University of Waterloo, 2011
Louisiana State University, 2011
Florida State University, 2008
University of North Carolina – Charlotte, 2007
University of Nebraska-Lincoln, 2006
University of South Carolina, 2001
Contemporary Accounting Research Conference, October 2001
University of Montana, 2000

Pepperdine University, 2000
University of North Carolina – Charlotte, 2000
University of Texas-San Antonio, 1996
Mississippi State University, 1996
Old Dominion University, 1996

CONFERENCE PRESENTATIONS

The Ph.D. Project, Accounting Faculty Alumni Association Conference, Panelist, 2017
AAA New Faculty Consortium, Panelist, 2014
CAR Conference, October 2012
CAR Conference, October 2001
AAA Annual Meeting, 2009, 2008, 2005, 2000

SERVICE

Professional

- Associate Editor, *Global Management Research*, 2003 – 2006
- Ad hoc reviewer, *The Accounting Review*, 2009, 2010, 2013 – 2018, 2020
- Ad hoc reviewer, *Accounting, Organizations and Society*, 2010, 2017 – 2020, 2022
- Ad hoc reviewer, *Contemporary Accounting Research*, 2005, 2006, 2012 – 2014, 2016, 2019 – 2021
- Ad hoc reviewer, *Journal of Behavioral Decision Making*, 2007, 2008, 2012, 2020
- Ad hoc reviewer, *Journal of Financial Reporting*, 2019
- Ad hoc reviewer, *Management Science*, 2015
- Ad hoc reviewer, *Journal of Accounting and Economics*, 2010
- Ad hoc reviewer, *Behavioral Research in Accounting*, 2016
- Ad hoc reviewer, *Journal of Accounting Literature*, 2010
- Ad hoc reviewer, *Auditing: A Journal of Practice and Theory*, 2012
- Ad hoc reviewer, *Journal of the American Taxation Association*, 2014, 2015
- Ad hoc reviewer, *Journal of Business Research*, 2003
- Ad hoc reviewer, *Journal of Accounting Education*, 1999, 2000
- Ad hoc reviewer, *Quarterly Journal of Business and Economics*, 1997
- Discussant, AAA Annual Meeting, 2000, 2007
- Discussant, AAA Southwest Region Meeting, 2000
- Moderator, AAA Southwest Region Meeting, 2000
- Reviewer, AAA Annual Meeting, 1998, 2000, 2006 – 2010, 2013
- Reviewer, AAA Mid-year Auditing Section Meeting, 2008, 2009, 2019
- Reviewer, AAA Southeast Region Meeting, 2003
- Reviewer, AAA Southwest Region Meeting, 1997 – 2000
- Member, AAA Research and Publications Committee, 2022
- Member, AAA Research Committee, 2021 – 2022 (now Research and Publications Committee)
- Member, Outstanding Auditing Dissertation Award Committee, 2022
- Member, Best Management Accounting Paper Committee, 2019 Annual Meeting
- Member, AAA Innovation in Financial Accounting Education Award Committee, 2017

- Member, Planning Committee, AAA New Faculty Consortium, 2015, 2016
- Moderator, AAA New Faculty Consortium, 2015, 2016
- Outside promotion reviews, 2011, 2013 – 2020, 2022

University of South Carolina

- Chair, College of Business Doctoral Program Faculty Committee, 2011 – 2018
- Chair, Accounting Doctoral Program Committee, 2010 – present
- Chair, Director’s Advisory Committee on Teaching, 2019 – present
- Chair, SOA Fellowship Committee, 2015
- Chair, Research Center and Research Support Committee, 2008 – 2010
- Chair, Student Grievance Committee, 2006
- Member, College of Business Doctoral Program Faculty Committee, 2018 – present
- Member, Moore Fellow and Endowed Chairs Review Committee, 2021 – present
- Member, Tenure and Promotion Committee, 2009 – present
- Member, Peer Review Committee, 2010 – present
- Member, Research Task Force, 2020
- Member, Accounting Doctoral Program Committee, 2005 – 2010
- Member, IMBA Curriculum Task Force, 2010 – 2011
- Member, General Education Committee on Lifelong Learning, 2007
- Member, Committee to Promote Teaching Effectiveness, 2007 – 2010
- Member, Faculty Advisory Committee, 2006 – 2009
- Member, IMBA Faculty Executive Committee, 2004 – 2007
- Member, Research Center and Research Support Committee, 2003 – 2007
- Member, Director’s Advisory Council, 2005 – 2006
- Member, Undergraduate Program Committee, 2003 – 2004
- Member, Faculty Recruiting and Development Committee, 2003 – 2005
- Member, Vision Committee, 2002 – 2004
- Member, Student Grievance Committee, 2003 – 2005
- Member, IMBA Manchester exchange program selection committee, 2003
- Member, School of Accounting Publication Committee, 2002 – 2004
- Instructor, Business at Moore Summer Camp, 2007

University of Texas at San Antonio

- Member, Ad Hoc Committee to Study Financial Accounting Curriculum, 1998 – 2000
- Member, Ad Hoc Committee on Donated Funds for Student Development, 2000
- Member, MS/MT Admissions and Reinstatement Committee, 1997 – 2001
- Member, Academic Policy and Curriculum Committee, 1998 – 2000
- Member, University Scholarship Committee, 1999 – 2001
- Member, University Reinstatement Committee, 1999 – 2001
- Secretary, Division of Accounting and Information Systems Faculty Forum, 1999 – 2001
- Library Liaison, Division of Accounting and Information Systems, 2000 – 2001
- Division representative for the State Employee Charitable Campaign, 2000
- Coordinator, Department of Accounting Research Workshops, 2000 – 2001

Dissertation Committees

- Grazia Xiong, committee member, 2022 (Utah State University)
- Paul Black, committee member, 2020 (Auburn University)

- Ethan LaMothe, committee member, 2019 (University of Central Florida)
- Nathan Waddoups, committee member, 2018 (University of Denver)
- Joel Owens, chair, 2015 (University of Nebraska)
- Bryan Stewart, chair, 2013 (Brigham Young University)
- Leigh Salzsieder, chair, 2010 (University of Missouri, Kansas City)
- Young-Won Her, committee member, 2005 (University of Missouri, St. Louis)
- Karl Wang, committee member, 2003 (University of Mississippi)

RESEARCH GRANTS

Moore School of Business Research Grant (competitive), 2010, 2014, 2016, 2018, 2020
UTSA Summer Research Grant (competitive), 1998, 2000, 2001
Charles Fowler Research Grant, 1996

PROFESSIONAL AFFILIATIONS

American Accounting Association

- Accounting, Behavior and Organizations Section
- Auditing Section
- Financial Accounting and Reporting Section
- Management Accounting Section

Society for Judgment and Decision Making

American Psychological Association