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## **Scott B. Jackson, Ph.D.**

School of Accounting  
Darla Moore School of Business  
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### **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  | • Advanced Accounting                 |
| • Introduction to Managerial Accounting | • Cost/Managerial Accounting          |
| • Intermediate Accounting I             | • Advanced Cost/Managerial Accounting |
| • Intermediate Accounting II            | • Auditing                            |

#### ***Graduate***

- |   |  |
|---|--|
| • Financial Accounting*                   | • Controllershship                     |
| • Managerial Accounting*                  | • Financial Statement Analysis         |
| • Advanced Cost/Managerial Accounting     | • Behavioral Foundations of Accounting |
| • Doctoral Seminar in Accounting Research | Judgments and Decision Making          |

\* IMBA, PMBA, or MHR courses taught in Columbia, SC, Mexico (executives), or Austria

### **AWARDS AND HONORS**

#### ***Research***

- Donald H. Cramer Endowed Chair in Accounting 2020 – present
- Cramer Research Fellow, 2006 – 2020
- 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**

Jackson, S., J. Rasso, and A. Zimbelman. 2025. Indirect Earnings Management. *Contemporary Accounting Research* 42 (4): 2776-2798.

Jackson, S., L. Salzsieder, T., Schaefer. 2025. Do Managers Pursue Their Budget Goals Using Revenues or Expenses? *The Accounting Review* 100 (3): 251-276.

Gay, J., S. Jackson, and N. Seybert. 2025. Seductive Language for Narcissists in Job Postings. *Management Science* 71 (5): 4433-4452.

Gay, J., S. Jackson, N. Waddoups, and G. Xiong. 2024. Superior-Subordinate Divergence in Controllability Judgments. *Journal of Management Accounting Research* 36 (1): 119-138.

Canace, T., S. Jackson, T. Ma, and A. Zimbelman. 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.

Jackson, S., T. Keune, 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 North Texas, 2023; 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; 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, 2000 and 2007; University of Nebraska-Lincoln, 2006; University of South Carolina, 2001; University of Montana, 2000; Pepperdine University, 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, 2023
- Ad hoc reviewer, *Accounting, Organizations and Society*, 2010, 2017 – 2020, 2022, 2024
- Ad hoc reviewer, *Contemporary Accounting Research*, 2005, 2006, 2012 – 2014, 2016, 2019 – 2021
- Ad hoc reviewer, *Journal of Accounting Research*, 2023
- Ad hoc reviewer, *European Accounting Review*, 2023
- Ad hoc reviewer, *Journal of Behavioral Decision Making*, 2007, 2008, 2012, 2020, 2023, 2024
- 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
- Chair, 2025 Seminal Contribution to Accounting Literature Award Committee
- Member, AAA Research and Publications Committee, 2021 – 2025
- 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, 2024, 2025

### ***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, Moore Fellow and Endowed Chairs Review Committee, 2024 – 2025

- 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, 2010 – 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***

- Jonathan Gay, chair, 2024 (University of Mississippi)
- 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, 2023, 2024

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