

1 VITA – Aaron J. Mandell, PhD, CPA

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2 GENERAL INFORMATION

2.1 FORMAL EDUCATION

May 2015 University of Oregon, Ph.D., Accounting
Research Interests: Taxation, Corporate Governance, Master Limited Partnerships, Payout Policy
Dissertation: “Equity Valuation Consequences of the New Wave of Master Limited Partnership Formations”
Advisor: Ryan Wilson, PhD
May 2005 Florida State University, BS, Accounting
May 2005 Florida State University, BS, Finance

2.2 PROFESSIONAL MEMBERSHIPS, CERTIFICATIONS AND DESIGNATIONS

2.2.1 PROFESSIONAL MEMBERSHIPS

American Accounting Association (AAA)
American Taxation Association Section – JATA Conference Committee Member
American Institute of Certified Public Accountants (AICPA)

2.2.2 CERTIFICATIONS AND DESIGNATIONS

Registered CPA, Florida (Inactive)

2.3 ACADEMIC AND PROFESSIONAL POSITIONS HELD

2.3.1 ACADEMIC WORK EXPERIENCE

August 2015 – present	University of Wisconsin – Milwaukee	Assistant Professor
January 2014 – May 2015	University of Oregon, Lundquist College of Business	Research Assistant

Fall 2013	University of Oregon, Lundquist College of Business	Instructor, Introduction to Federal Taxation, ACTG 470/570
Spring 2013	University of Oregon, Lundquist College of Business	Instructor, Accounting: Language of Business Decisions, BA 215
Winter 2013	University of Oregon, Lundquist College of Business	Instructor, Accounting: Language of Business Decisions, BA 215
Fall 2012	University of Oregon, Lundquist College of Business	Teaching Assistant, Introduction to Federal Taxation, ACTG 470/570
January 2012 – May 2012	University of Oregon, Lundquist College of Business	Research Assistant
Fall 2011	University of Oregon, Lundquist College of Business	Teaching Assistant, Taxation of Businesses, ACTG 617
Fall 2011	University of Oregon, Lundquist College of Business	Teaching Assistant, Introduction to Federal Taxation, ACTG 470/570

2.3.2 PROFESSIONAL WORK EXPERIENCE

2008 – 2011	PricewaterhouseCoopers, LLP	Tax Senior Associate
2007 – 2008	Blackman Kallick, LLP	Tax Specialist II
2005 – 2007	Caler, Donten, Levine, P.A.	Advanced Staff, Taxation

3 RESEARCH, SCHOLARSHIP, AND PROFESSIONAL ACTIVITIES

3.1 PUBLICATIONS (Refereed):

1. 2018. Atanassov, J. and Mandell, A. Corporate Governance and Dividend Policy: Evidence of Tunneling from Master Limited Partnerships. *Journal of Corporate Finance*, 53, 106-132.
2. Forthcoming. Mandell, A. Master Limited Partnership Research in Accounting, Economics, and Finance. *Journal of the American Taxation Association*.
3. Forthcoming. Mandell, A. The Value of Tunneling: Evidence from Master Limited Partnership Formations. *Journal of Business, Finance, and Accounting*.

3.11 PAPERS AND OTHER PRESENTATIONS AT ACADEMIC AND PROFESSIONAL MEETINGS

- 2021. AAA Annual Meeting, “The Determinants and Unintended Consequences of Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters”
- 2021. Dairyland Accounting Research Symposium, “The Observer Effect and Tax Reporting Aggressiveness.”
- 2021. JATA Conference, “The Importance of Topical Content in Understanding Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters”
- 2019. University of Wisconsin – Madison, “The Value of Tunneling: Evidence from Master Limited Partnership Formations.”
- 2016. AAA Annual Meeting, “Corporate Governance and Payout Policy: Evidence from Master Limited Partnerships”
- 2014. University of Wisconsin - Milwaukee, “Equity Valuation Consequences of the New Wave of Master Limited Partnership Formations”
- 2014. University of Oregon, “Equity Valuation Consequences of the New Wave of Master Limited Partnership Formations”
- 2014. AAA Western Region Meeting and Doctoral Consortium, “Corporate Governance and Payout Policy: Evidence from Master Limited Partnerships”
- 2012. University of Oregon, Accounting Research Workshop, “Former Audit Partners and Contracting for Non-Audit Services”

3.17 WORKING PAPERS

Submitted or preparing for submission

“The Determinants and Unintended Consequences of Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters” With Dan Lynch, University of Wisconsin-Madison and Linette Rousseau, University of Wisconsin-Madison (under review at *The Accounting Review*)

“The Effect of U.S. Audit Partner Identification on Real Earnings Management.” With Larry Abbott, University of Wisconsin-Milwaukee; Bill Buslepp, Louisiana State University; and Katherine Gunny, University of Colorado-Denver (preparing for submission to *The Accounting Review*.)

“Board Network Cohesion, Short-termism, and Tax Avoidance,” with Dan Lynch, University of Wisconsin – Madison. (preparing for submission to the *Journal of the American Taxation Association* or similar)

Planning or data collection phase

“The Observer Effect and Tax Reporting Accuracy.” With Veena Brown, University of Wisconsin-Milwaukee, Juergen Sidgman, University of Wisconsin-Oshkosh, and Chris Jones, University of Wisconsin-Oshkosh, *writing and preparing experiment*, targeting *Journal of the American Taxation Association*.

"Political Corruption and Investor Response to Earnings Forecasts," *theory development and data collection*.

3.20 OTHER SIGNIFICANT RESEARCH, SCHOLARSHIP, AND PROFESSIONAL ACTIVITIES, COMPLETED OR IN PROGRESS, NOT LISTED ELSEWHERE, BUT DEEMED SIGNIFICANT

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- 2021. Editorial Board Member, *The International Journal of Accounting* (TIJA)
 - 2021. Ad hoc reviewer, *Journal of Business, Finance, and Accounting*
 - 2021. Ad hoc reviewer, *National Tax Journal*
 - 2021. Ad hoc reviewer, *Journal Risk and Insurance*
 - 2021. Ad hoc reviewer, *International Journal of Economics and Finance*
 - 2020. Ad hoc reviewer, *Journal of the American Taxation Association*
 - 2020. Reviewer, *JATA* Conference Committee, American Taxation Association
 - 2020. Ad hoc reviewer, *Journal of Business Ethics*
 - 2020. Ad hoc reviewer, *The International Journal of Accounting*
 - 2019. Ad hoc reviewer, *The International Journal of Accounting*
 - 2019. Reviewer, *JATA* Conference Committee, American Taxation Association
 - 2019. Ad hoc reviewer, *North American Journal of Economics and Finance*
 - 2018. Ad hoc reviewer, *Journal of Business Ethics*
 - 2018. Ad hoc reviewer, *Managerial Finance*
 - 2017. Reviewer, *JATA* Conference Committee, American Taxation Association
 - 2016. Ad hoc reviewer, *Journal of Business Ethics*
 - 2016. Ad hoc reviewer, *Managerial Finance*
 - 2016. Ad hoc reviewer, Midyear meeting of Financial Accounting and Reporting Section

4 TEACHING

4.1 COURSES TAUGHT (UWM Rating System):

UWM's Sheldon Lubar School of Business evaluations rate the overall effectiveness of the teacher and the course. The measures are on a five-point scale with 1 being "Strongly Disagree" and 5 being "Strongly Agree.":

<u>University of Wisconsin – Milwaukee</u>	<u>Overall Excellence of:</u>	
	<u>Teacher</u>	<u>Course</u>
BUS ADM 821 <i>Advanced Taxation</i> Fall 2019 (21 respondents) – section 001	5.00	5.00
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2019 (35 respondents) – section 001	5.00	5.00

BUS ADM 821 <i>Advanced Taxation</i> Summer 2019 (21 respondents) – section 001	5.00	5.00
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2019 (24 respondents) – section 001	5.00	4.96
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2019 (12 respondents) – section 002	4.92	4.83
BUS ADM 821 <i>Advanced Taxation (overload)</i> Spring 2019 (17 respondents) – section 001	4.65	4.47
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2018 (34 respondents) – section 001	4.85	4.91
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2018 (28 respondents) – section 002	4.96	4.89
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2018 (26 respondents) – section 001	5.00	4.88
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2018 (16 respondents) – section 002	5.00	5.00
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2017 (27 respondents) – section 001	4.77	4.85
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2017 (20 respondents) – section 002	5.00	4.89
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2017 (28 respondents) – section 001	4.89	4.89
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2017 (21 respondents) – section 002	4.85	4.80
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2016 (40 respondents) – section 001	4.85	4.74
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2016 (16 respondents) – section 002	4.94	4.81
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2016 (34 respondents) – section 001	4.85	4.82
BUS ADM 405 <i>Income Tax Accounting I</i> Spring 2016 (18 respondents) – section 002	4.75	4.63

BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2015 (35 respondents) – section 001	4.29	4.29
BUS ADM 405 <i>Income Tax Accounting I</i> Fall 2015 (25 respondents) – section 002	4.74	4.60
<u>University of Oregon</u>		
ACTG 470/570 <i>Introduction to Federal Taxation</i> Fall 2013	4.6/5.0	
BA 215 <i>Language of Business Decisions</i> Spring 2013	4.6/5.0	
BA 215 <i>Language of Business Decisions</i> Fall 2012	4.4/5.0	

4.2 TEACHING AWARDS:

2020, Business Advisory Council Teaching Excellence Award - UWM
2019 Fall, Gold Star Teaching Award (graduate) - UWM
2019 Fall, Gold Star Teaching Award (undergraduate) - UWM
2019 Spring, Gold Star Teaching Award - UWM
2018 Fall, Gold Star Teaching Award - UWM
2018 Spring, Gold Star Teaching Award - UWM
2017 Fall, Gold Star Teaching Award - UWM
2017 Spring, Gold Star Teaching Award – UWM
2016 Fall, Gold Star Teaching Award - UWM
2014, Robin & Roger Best Teaching Award – University of Oregon

5 SERVICE

5.1 UNIVERSITY COMMITTEE MEMBERSHIPS AND RESPONSIBILITIES

2019 – 2021	MS Program Committee (Taxation & Appeals Subcommittee)
2019 Fall	Deloitte Tax Competition Coordinator
2018 – 2019	MS Program Committee (Taxation & Appeals Subcommittee)
2018 Fall	Deloitte Tax Competition Coordinator
2017 – 2018	MS Program Committee (Taxation)
2017 Fall	Deloitte Tax Competition Coordinator
2016 Fall	Assisted with Deloitte Tax Competition

5.4 MEMBERSHIP AND SERVICE IN PROFESSIONAL ORGANIZATIONS

- 2021. Presenter at Journal of the American Taxation Association Conference (hosted at ATA Midyear Meeting)
- 2020. Participant at American Taxation Association Midyear Meeting
- 2019. Invited participant at University of British Columbia, Oregon, and Washington Conference
- 2019. Participant at PwC Accounting and Tax Symposium
- 2019. Participant at American Taxation Association Midyear Meeting
- 2018. Participant at PwC Accounting and Tax Symposium
- 2018. Participant at American Taxation Association Midyear Meeting
- 2017. Participant at PwC Accounting and Tax Symposium
- 2017. Participant at American Taxation Association Midyear Meeting
- 2016. Participant at PwC Accounting and Tax Symposium
- 2016. Participant at American Taxation Association Midyear Meeting
- 2015. Participant at PwC Accounting and Tax Symposium
- 2015. Participant at American Taxation Association Midyear Meeting
- 2014. Participant at AAA Annual Meeting
- 2013. Participant at Univ. of British Columbia, Oregon, and Washington Conference
- 2012. Participant at PwC Accounting and Tax Symposium

5.5 SPECIAL ASSIGNMENTS

- 2019 – 2021 Co-coordinated annual “Dairyland Accounting Conference” among the Universities of Wisconsin-Madison, Wisconsin-Milwaukee, Wisconsin-Whitewater, and Marquette University, with Tyler Thomas (Madison), Abbie Daly (Whitewater), and Joe Wall (Marquette).