

# Aaron Mandell

## Curriculum Vitae

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University of Wisconsin-Milwaukee  
Sheldon B. Lubar School of Business  
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### Academic Experience

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Associate Professor, University of Wisconsin-Milwaukee	2025 – Present
Assistant Professor, University of Wisconsin-Milwaukee	2015 – 2025
Instructor and Research Assistant, University of Oregon	2011 – 2015

### Education

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Ph.D., Accounting, <b>University of Oregon</b> , Lundquist College of Business	2011 – 2015
BS, Accounting, <b>Florida State University</b> , Magna Cum Laude	2000 – 2005
BS, Finance, <b>Florida State University</b> , Magna Cum Laude	2000 – 2005

### Publications

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- [1] 2025. Lynch, D., A. Mandell, and L. Rousseau. The Consequences of Expanded Audit Reporting: Implications of Tax Key Audit Matters for Tax Attribute Valuation and Auditor-Provided Tax Services. *Review of Accounting Studies*.
- [2] 2022. Mandell, A. The Value of Tunneling: Evidence from Master Limited Partnership Formations. *Journal of Business, Finance, and Accounting*, 49: 355-380.
- [3] 2022. Mandell, A. Master Limited Partnership Research in Accounting, Economics, and Finance. *Journal of the American Taxation Association*, 44(2): 55-75.
- [4] 2018. Atanassov, J. and A. Mandell. Corporate Governance and Dividend Policy: Evidence of Tunneling from Master Limited Partnerships. *Journal of Corporate Finance*, 53: 106-132.

### Working Papers / Works in Progress

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- [1] “Board Network Cohesion, Short-Termism, and Tax Planning” with Dan Lynch (University of Wisconsin-Madison).
  - Under first-round review at *Journal of Management Accounting Research*
- [2] “The Observer Effect and Individual Tax Reporting Aggressiveness” with Veena Brown

(University of Wisconsin-Milwaukee) and Juergen Sidgman (University of Alaska-Anchorage).

- Preparing for submission to *Journal of the American Taxation Association*

[3] “*The Effect of the Tax Cuts and Jobs Act of 2017 on Charitable Giving and Charitable Organizations*” with Lawrence Abbott (University of Wisconsin-Milwaukee), Dan Neely (University of Wisconsin-Milwaukee), and Greg Sexton (York University).

- Data analysis and writing phase.

[4] “*The Valuation of non-GAAP Financial Reporting: Evidence from Master Limited Partnerships,*” with Laura Swenson (University of Wisconsin-Milwaukee).

- Theory development and data collection.

### **Conference Participation and Invited Workshop Presentations**

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Organizer, Dairyland Accounting Research Symposium, with University of Wisconsin-Madison, Marquette University, and University of Wisconsin-Whitewater	2019-2024
Discussant, American Taxation Association Midyear Meeting	2024
Invited Workshop, Marquette University, “Board Network Cohesion, Short-Termism, and Tax Planning.”	2023
Presenter, Behavioral Tax Symposium, “The Observer Effect and Individual Tax Reporting Aggressiveness.”	2022
Presenter, AAA Annual Meeting, “The Consequences of Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters.”	2021
Presenter, Dairyland Accounting Research Symposium, “The Observer Effect and Individual Tax Reporting Aggressiveness.”	2021
Presenter, JATA Conference, “The Consequences of Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters.”	2021
Invited Workshop, University of Wisconsin-Madison, “The Value of Tunneling: Evidence from Master Limited Partnership Formations.”	2019
Presenter, University of Wisconsin-Milwaukee, Pecha Kucha Workshop, “Accounting Research Portfolio.”	2020
Presenter, AAA Annual Meeting, “Corporate Governance and Dividend Policy: Evidence of Tunneling from Master Limited Partnerships.”	2016
Presenter, University of Oregon, “Equity Valuation Consequences of the New Wave of Master Limited Partnership Formations.”	2015
Presenter, University of Wisconsin-Milwaukee, “Equity Valuation Consequences of the New Wave of Master Limited Partnership Formations.”	2014
Presenter, AAA Doctoral Consortium, “Corporate Governance and Payout Policy: Evidence from Master Limited Partnerships”	2014
Presenter, University of Oregon, “Former Audit Partners and Contracting for Non-Audit Services.”	2012

### **Scholarly Service Activities**

Editorial Board Member, <i>The International Journal of Accounting</i> (TIJA)	2019-Present
Reviewer, American Taxation Association Midyear Meeting	2023
JATA Conference Committee Member	2017-2019
ATA Midyear Meeting Planning Committee Member	2024
Ad Hoc Reviewer: <i>Journal of the American Taxation Association; National Tax Journal; Journal of Business Ethics; Journal of Business, Finance, and Accounting; Journal of Risk and Insurance; The International Journal of Accounting; Managerial Finance; Journal of Tax Administration; North American Journal of Economics and Finance</i>	Various
Reviewer, American Accounting Association, FARS Mid-Year Meeting	2015

### **Selected Awards and Honors**

Lubar College of Business Advisory Council Teaching Excellence Award	2024, 2020
Lubar College of Business Gold Star Teaching Award (15x)	2016 – 2024
SURF Research Grant, University of Wisconsin-Milwaukee	2024, 2020
Research Assistance Fund (RAF) Grant (\$1,500)	2021
Robin and Roger Best Teaching Award, Lundquist College of Business	2013 - 2014
AICPA Accounting Doctoral Scholars Award Recipient	2011 - 2015
Florida State University Honors Scholarship	2000 - 2005
State of Florida Bright Futures Scholarship	2000 - 2005

### **Teaching/Research Interests**

Teaching: Taxation, Financial Accounting, Business Ethics  
 Research: Taxation, Corporate Governance, Financial Reporting, Master Limited Partnerships

### **Professional Work Experience**

<b>PricewaterhouseCoopers, LLP</b> – Chicago, IL	
Tax Senior Associate (Alternative Investments)	2008 – 2011
<b>Blackman Kallick, LLP</b> – Chicago, IL	
Tax Specialist II	2007 – 2008
<b>Caler, Donten, Levine, P.A.</b> – West Palm Beach, FL	
Advanced Staff, Taxation	2005 – 2007

### **Professional Membership and Certification**

American Accounting Association, member	2014 – Present
American Taxation Association, member	2014 – Present
Certified Public Accountant, State of Florida (Inactive)	2007 – Present
Certified Public Accountant, State of Illinois (Not Renewed)	2011 – 2012