

Dara Marie Marshall, Ph.D.

1001 Leadership Place, Killeen, TX 76549

EDUCATION

Ph.D. Business Administration Accounting Michigan State University	August 2012 East Lansing, MI
Master of Science in Accounting Grand Valley State University	April 2006 Grand Rapids, MI
Master of Business Administration Grand Valley State University	April 2005 Grand Rapids, MI
Bachelor of Science in Actuarial Mathematics University of Michigan	April 2003 Ann Arbor, MI

RESEARCH

INTERESTS

Governance of Municipalities and Non-Profits, Government and Non-Profit Accounting, Insurance Industry, Pension Accounting, Capital Markets

WORKING PAPERS

“Municipal Governance and Internal Control Deficiencies: Does Structure Matter?” with Tim Eaton, Miami University

1st Round revise and resubmit at Journal of Public Budgeting, Accounting & Financial Management

Abstract: This study examines the association between governance and internal control deficiencies in the municipal government sector. We develop a measure of municipal governance based on eight governance mechanisms in contrast to prior literature that uses simpler measures of government structure. We test theory by examining the incidence of reportable conditions related to the financial statements as detected during the A-133 audit as a function of our governance measure while controlling for other characteristics of cities such as complexity, size, financial risk, revenue diversity, and auditor characteristics and find results consistent with prior literature. As predicted, we also find that city governments with a combination of governance mechanisms consistent with greater allocative efficiency are more likely to report an internal control deficiency than cities that have adopted governance mechanisms consistent with greater productive efficiency.

“Home State Loyalty: An Examination of Investments in States of Property-Casualty Insurers” with Kimberly Luchtenberg, East Carolina University and Willie D. Reddic, DePaul University

1st round revise and resubmit at Journal of Insurance Issues

Abstract: This paper investigates investment decisions of Property-Casualty Insurers in state-level municipal securities. Our primary hypothesis is that insurers are prone to make investment decisions based on familiarity, similar to what has been documented in individual investor behavior in the finance literature. This leads to our prediction that insurers with a higher proportion of direct written premiums and that are domiciled within a particular state are more likely to allocate higher proportions of their state-level investments to municipal securities in that state. We find that property-casualty insurers rationally diversify their state bond portfolio away from states where they write policies. We also find however, similar to individual investors, property-casualty insurers invest more of their state bond portfolio in their domicile states and even more in their domicile

state where they write policies. Our results support familiarity theory of investment and contribute to prior literature on municipal bonds.

CURRENT PROJECTS

“Budgeting for Tax Payments: Perspectives from Municipalities and Higher Learning Institutions”

With Michelle Lau

- Data gathering and model development

“Minimizing the Consequences of Cost Accounting Error”

With Michelle Lau

- Writing grant proposal

“Governance and the choice of cost drivers in public universities”

- Data gathering and model development

TEACHING/ RESEARCH EXPERIENCE

MIAMI UNIVERSITY

Oxford, OH

Assistant Professor

August 2012 – Present

- Financial Accounting Research – ACC 422 (Fall 2012/Spring 2013)
- Government and Not-for-Profit Accounting – ACC 468 (Fall 2013/ Spring 2014/ Spring 2015/Fall 2015/ Spring 2016)

U.S. SECURITIES AND EXCHANGE COMMISSION

Washington, D.C.

Research Assistant/Intern

June 2010 – August 2010

- Analyzed XBRL submissions
- Researched current literature on XBRL
- Tested new systems for data organization of XBRL filings

MICHIGAN STATE UNIVERSITY

East Lansing, MI

Graduate Assistant

August 2006 – April 2012

- Instructor for Intermediate Accounting I – ACC 300
- Teaching Assistant for Intermediate Accounting II - ACC 301
- Research Assistant for Professors Scott Bronson, Kathy Petroni, K. Ramesh, Marilyn Johnson, and John Jiang

GRAND VALLEY STATE UNIVERSITY

Grand Rapids, MI

Graduate/Research Assistant

August 2004 – August 2006

ORGANIZATIONS

AMERICAN ACCOUNTING ASSOCIATION

member

August 2007 - Present

PRESENTATIONS

2015 Government and Nonprofit Section Midyear Meeting

Discussant

March 2015

2014 Government and Nonprofit Section Midyear Meeting

Presenter

March 2014

- “A Classification of Municipal Governance”

2013 AAA DIVERSITY SECTION MIDYEAR MEETING

Presenter

November 2013

- “A Classification of Municipal Governance”

2012 AAA GOVERNMENT AND NONPROFIT ACCOUNTING SECTION MIDYEAR MEETING

Presenter

March 2012

- “Municipal Governance and Internal Control Deficiencies: Does Structure Matter?”

2011 AAA MANAGEMENT ACCOUNTING SECTION MIDYEAR MEETING

Presenter

January 2010

- “A Classification of Municipal Governance”

Discussant

January 2010

2010 AAA FINANCIAL ACCOUNTING AND REPORTING SECTION MIDYEAR MEETING

Discussant

January 2010

CONFERENCE PARTICIPATION

2015 35th ANNUAL ORIGINAL LILLY CONFERENCE

2015 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

2014 GOVERNMENT FINANCE OFFICERS ASSOCIATION

Advanced Financial Reporting

2014 AMERICAN ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

2014 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

2013 AAA DIVERSITY SECTION MIDYEAR MEETING

2013 AMERICAN ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

2013 KPMG NATIONAL FACULTY SYMPOSIUM

2013 AAA AUDITING SECTION AUDIT EDUCATORS” BOOTCAMP

2013 GOVERNMENT FINANCE OFFICERS ASSOCIATION

Accounting Academy: An Intensive Introduction to Governmental Accounting, Auditing, and Financial Reporting

2013 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

2013 AAA NEW FACULTY CONSORTIUM

2012 AMERICAN ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

2011 AAA MANAGEMENT ACCOUNTING SECTION MIDYEAR MEETING

IMA Doctoral Colloquium

2010 AAA FINANCIAL ACCOUNTING AND REPORTING SECTION MIDYEAR MEETING

2009 MIDWEST SUMMER RESEARCH CONFERENCE

2009 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

2008 AMERICAN ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

2008 AMERICAN ACCOUNTING ASSOCIATION DOCTORAL CONSORTIUM

Doctoral Consortium Fellow

2008 MIDWEST SUMMER RESEARCH CONFERENCE

2008 FINANCIAL ACCOUNTING STANDARDS BOARD DOCTORAL STUDENT PROGRAM

2008 AAA FINANCIAL ACCOUNTING AND REPORTING SECTION MIDYEAR MEETING

Doctoral Consortium

January 2008

2007 AMERICAN ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

2007 CIBER CONFERENCE – INTERNATIONALIZING DOCTORAL EDUCATION IN BUSINESS

2007 MIDWEST SUMMER RESEARCH CONFERENCE

HONORS/GRANTS

Alumni Teaching Scholars Community
for Early-Career Faculty
Miami University

Fall 2015 – Spring 2016

Summer Research Fellowship
The Graduate School, Michigan State University

Summer 2008

Doctoral Consortium Fellow
AAA/Deloitte/ J. Michael Cook Doctoral Consortium

June 2008

xFAC Competition Participant Award
PricewaterhouseCoopers

June 2008

KPMG Foundation Doctoral Scholarship Program
KPMG Scholar

January 2007

WORK EXPERIENCE

COMERICA BANK
Customer service, Document processor

Auburn Hills, MI
May – December 2003

MINORITY ENGINEERING PROGRAM OFFICE
University of Michigan
Summer Engineering Academy Residential Facilitator

Ann Arbor, MI
Summer 2000 & 2001