

Dara Marie Marshall, Ph.D.

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

TEACHING/ RESEARCH EXPERIENCE

TEXAS A&M UNIVERSITY CENTRAL TEXAS Assistant Professor	Killeen, TX August 2017 - Present
<ul style="list-style-type: none">• Governmental Accounting – ACCT 3305 (Fall 2017 – Present)• Federal Government Accounting – ACCT 5389 (Fall 2017)• Cost Accounting – ACCT 3302 (Fall 2017/ Spring 2018)• Accounting Research – ACCT 5389 (Spring 2018)• Data Analytics – ACCT 5395 (Summer 2018 – Fall 2018)• Advanced Accounting – ACCT 4303 (Fall 2018 - Present)• Accounting Research Seminar– ACCT 5365 (Spring 2019)	
MIAMI UNIVERSITY Assistant Professor	Oxford, OH August 2012 – May 2017
<ul style="list-style-type: none">• 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 Research Assistant/Intern	Washington, D.C. June 2010 – August 2010
<ul style="list-style-type: none">• Analyzed XBRL submissions• Researched current literature on XBRL• Tested new systems for data organization of XBRL filings	
MICHIGAN STATE UNIVERSITY Graduate Assistant	East Lansing, MI August 2006 – April 2012
<ul style="list-style-type: none">• 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 <i>Graduate/Research Assistant</i>	Grand Rapids, MI August 2004 – August 2006

RESEARCH

- INTERESTS Governance of Municipalities and Non-Profits, Government and Non-Profit Accounting, Insurance Industry, Pension Accounting, Capital Markets
- PUBLICATIONS Luchtenberg, K., Marshall, D., Reddic, W. (2018) "Home State Loyalty: An Examination of Insurers' Municipal Bond Portfolios" *Journal of Business and Finance Research*. Vol 7, Issue 1
- Marshall, D. M., Feng, N. C., Fischer, M., Flasher, R., Holmes, A. F., Jessup, C. M., ... & Patton, T. (2018). Response to GASB Invitation to Comment on" Revenue and Expense Recognition (Project No. 4-6I)". *Journal of Governmental & Nonprofit Accounting*.
- Marshall, D. M., Fischer, M., Flasher, R., Holmes, A. F., Jessup, C. M., & Moore, L. (2018). Response to GASB Invitation to Comment on" Financial Reporting Model Improvements-Governmental Funds (Project No. 3-25I)". *Journal of Governmental & Nonprofit Accounting*.
- WORKING PAPERS "Diversity of Due Process Stakeholder Participation: An Examination of Yellow Book Auditing Standards" with Renee Flasher, Pennsylvania State University - Harrisburg and Michelle Lau, Brock University
- Abstract:** Auditors are required to follow governmental auditing standards when performing audits of entities expending significant federal government dollars. This study explores the diversity of the stakeholders participating in the comment letter phase in conjunction with the creation of government auditing standards. Our analysis of the 95 comment letters received by the US Government Accountability Office (GAO) for their 2017 Exposure Draft for the current version of the government auditing standards reveals a strong bias towards auditor participation. Other groups, including users and preparers of governmental information, are not well represented amongst the comment letter writers. The geographic spread and gender of the letter writers do provide limited diversity of input to the GAO. Also, the comment letter writers respond to the GAO's directed questions more than they spontaneously comment on the chapters of the document. Our findings are consistent with a narrow group of stakeholders influencing the standards potentially resulting in suboptimal standards. The implications for our study reveal opportunities for academics, government accounting preparers and users of government auditing standards output to be more engaged in the standard-setting process.
- Presented at the Diversity Section Midyear Meeting of the American Accounting Association – November 2019
- "Municipal Governance and Internal Control Deficiencies: Does Structure Matter?" with Tim Eaton, Miami University
- 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.

“Early Career Participation in Public Sector Standard Setting: Opportunities for Skills Acquisition” with Renee Flasher, Pennsylvania State University - Harrisburg and Michelle Lau, Brock University

“Public Policy Proposals to Mitigate Violence in the Democratic Republic of the Congo: A Case Study”

With Robert Tennant

- Presented at the Southwest Decision Science Institute Conference 2019

“Hierarchical Importance of Course Prerequisites in Undergraduate Accounting Programs”

With Rusty Calk and Robert Tennant

- Presented at the Southwest Decision Science Institute Conference 2019

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

ORGANIZATIONS

AMERICAN ACCOUNTING ASSOCIATION

Member August 2007 - Present

SERVICE

NATIONAL

GOVERNMENTAL AND NONPROFIT SECTION – AMERICAN ACCOUNTING ASSOCIATION

Accounting and Auditing Standards Chair
Ohio Regional Coordinator

August 2016 – Present

August 2014 – August 2017

COLLEGE

TEXAS A&M UNIVERSITY CENTRAL TEXAS – COLLEGE OF BUSINESS

Director of the M. S. in Accounting Program

August 2017 - Present

PRESENTATIONS

2019 AAA DIVERSITY SECTION MIDYEAR MEETING

Presenter

November 2019

- “Diversity of Due Process Stakeholder Participation: An Examination of Yellow Book Auditing Standards”

2019 SOUTHWEST DECISION SCIENCE INSTITUTE CONFERENCE

Presenter

March 2019

- “Public Policy Proposals to Mitigate Violence in the Democratic Republic of the Congo: A Case Study”
- “Hierarchical Importance of Course Prerequisites in Undergraduate Accounting Programs”

2015 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

Discussant

March 2015

2014 AAA 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

2019 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

2018 AMERICAN ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

2018 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

2017 AMERICAN ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

2017 AAA GOVERNMENT AND NONPROFIT SECTION MIDYEAR MEETING

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 Summer 2000 & 2001

Ann Arbor, MI