

# Christine Cheng

The University of Mississippi – Patterson School of Accountancy  
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## Education

The Pennsylvania State University, Smeal College of Business  
Ph.D., Business Administration, 2011  
*Major - Accounting*  
Dissertation: *An Empirical Analysis of the Dynamic Relation Between a CEO's Multiple Performance Measure Compensation Contract and The Horizon Problem*  
Committee: Edward Coulson/, Steve Huddart (Chair), Edward Ketz, and Henock Louis

**The Pennsylvania State University: The Capital College**  
MBA, 2003

**Shippensburg University, John L. Grove College of Business**  
BSBA (Finance), BS (Biology), 2000

## Academic Positions

**University of Mississippi Patterson School of Accountancy** – Assistant Professor June 2018 – present.

Louisiana State University – Assistant Professor Fall 2012 – May 2018,  
Visiting Assistant Professor, Fall 2010 – Spring 2012

## Research

Published Papers

Cheng, C., S. Jones, and B. Moser. 2018. “Abnormal Trading Behavior of Specific Types of Shareholders Before Firm Bankruptcy and its Ramifications for Firm Bankruptcy Prediction.” *Forthcoming Journal of Business Finance & Accounting*.

Yurko, A. J. N. and C. Cheng. 2018. “The Preferential Tax Rate on Dividend Income: Economic Stimulus or Window Dressing?” *Forthcoming Journal of Accounting and Finance*.

Cheng, C. and D. L. Crumbley. 2018. “Student and Professor Use of Publisher Test Banks and Implications for fair play.” *Journal of Accounting Education*. 42: 1-16.

Cheng, C. and R. Flasher. 2018. “Two Short Case Studies in Staff Auditor and Student Ethical Decision Making.” *Issues in Accounting Education*. 33 (1): 45-52.

Yurko, A. J. N. and C. Cheng. 2017. “The House and Senate Find Common Ground: The Marriage Tax Penalty.” *Tax Notes 157(10)*: 1441-1447.

Cheng, C., D. L. Crumbley, and M. Morris. 2017. “The Saddle Ridge Gold Coin Discovery: How the IRS Should Tax U.S. Currency Under the Treasure Trove Regulation.” *Houston Business & Tax Law Journal*. 17(2): 120-145.

Crumbley, D. L., and C. Cheng. 2017. “Valuation of Pipelines: The Trans-Alaska Decision.” *Oil, Gas & Energy Quarterly*. 65 (3): 423-433.

Cheng, C. and A. J. N. Yurko. 1/19/2017. "Trump's First 100 Day Opportunity: Reaching Out to Women Through Tax Code Reform to Reduce the Wage Gap." *Forbes*.

Cheng, C. C. and D. L. Crumbley. 2016. "Fraud and Abuse in the Energy Industry: A Look at Two Microcap Schemes." *Oil, Gas & Energy Quarterly*. 65(1): 91-101.

Cheng, C. and A. J. N. Yurko. 08/16/2016. "Federal Tax Code May Contribute to Married Women Wage Gap." *Forbes*.

Cheng, C. and D. L. Crumbley. 2016. "Tales of Two Partnership Transactions: Ordinary Income or Capital Gain?" *Oil, Gas & Energy Quarterly*. 64(3): 473-481.

Morris, M., C. Cheng, and R. Burnett. 2015. "Trading the Carbon Tax for the Corporate Tax." *Oil, Gas & Energy Quarterly*. 64(2): 191-215.

Taylor, J.\* and C. Cheng, 2015. "International Trade and E-Commerce." *Oil, Gas & Energy Quarterly*. 64(1): 41 – 45. \*MS Student Led Paper

Crumbley, D. L. and C. Cheng. 2015. "Valuation of a Fractional Oil and Gas Interest in a Trust." *Petroleum Accounting and Financial Management*. 34(1): 54-62.

Crawford-Cheng, C. and D. L. Crumbley. 2014. "Avoid Losing a *Daubert* Challenge: Some Best Practices for Expert Witnesses." *Journal of Legal Tax Research*. 12: 41-53.

Crawford-Cheng, C. and D. L. Crumbley. 2014. "Yes Virginia, Lease Bonus Payments Are Ordinary Income." *Petroleum Accounting and Financial Management*. 33(1): 45-52.

Crawford-Cheng, C. and D. L. Crumbley. 20130923. "The Tax Treatment of Same-Sex Married Couples." *Tax Notes*. 140:1453-1458.

Crawford-Cheng, C. and D. L. Crumbley, 2013 "Fraudsters and the Form 1099 Technique." *Journal of Forensic & Investigative Accounting*, 5, 58-84.

Bittner, L. and C. Crawford, "Unabashed Artful Dodgers of the New Economy." *Strategic Finance*, 2002, 84, 52-57.

#### **Select Working Papers**

Cheng, C., D. L. Crumbley, C. Enis, and A. J. N. Yurko. 2017. "Marriage or Money: How the Marriage Tax Penalty Inadvertently Penalizes Middle America."

Cheng, C., K. M. Hennes, and P. Sapkota. 2017. "Extreme Attention: The Association Between Abnormal Effective Tax Rates and Tax-Related Restatements."

Cheng, C., R. Flasher, J. S. Moffitt, and K. Schenck. 2017. "Practicing Giving Voice to Values Using Professional and Academic Ethical Dilemma Role-Playing Exercises"

Bailey, C., C. Cheng, C. Daily, and T. Phillips. 2016. "Comparison of the Need for Closure Scale and the Hurtt Professional Skepticism Scale."

Chen, Y., C. Cheng, P. Guo, and J. S. Soileau. 2017. "CEO Religious University Affiliation and Tax Avoidance."

Cheng, C. and T. Phillips. "Auditing Firms' Internal Conundrum: An Analysis of Economic and Social Incentives on Staff Auditors' Relevant Information Search."

#### **Research Interests**

Incentives, Effective Tax Rates, Federal Taxation, State & Local Taxation, International Taxation, Executive Compensation and Compensation Structure.

#### **Teaching Experience**

The University of Mississippi

*Graduate Program* – Master of Taxation and Data Analytics, Master of Taxation

Seminar in Contemporary Taxation (International Taxation and State and Local taxation with data analytics): Fall 2018 – present.

Louisiana State University

*Graduate Programs* – MS Accounting: Tax Concentration:

Tax Aspects of Business Entities (Partnership and S-Corporation taxation): Fall 2011 – Fall 2017 (*Median Teaching Evaluation 3.66 out of 4.0*).

Current Topics In Federal Income Tax (International Taxation and State and Local taxation): Spring 2012 – Spring 2018 (*Median Teaching Evaluation 3.55 out of 4.0*).

*Undergraduate Program* –

Taxes & Society (An honors public policy course) – Spring 2018

Individual Taxation – Spring 2015 – Spring 2018 (*Median Teaching Evaluation 3.31 out of 4.0*).

Intermediate Accounting II: 2010 – 2012.

#### **Pennsylvania State University**

*Undergraduate Program* – Individual Taxation: (Summer's) 2006 – 2007

#### **Teaching Interests**

Tax analytics, International taxation, Pass-through entity taxation, Individual taxation, Corporate taxation, Taxes and Business Strategy, Principles of Taxation

#### **Service Responsibilities**

Academic Community

Contributing Author – Pratt & Kulsrud Taxation Textbook Series (2015 – present)

Associate Editor – Journal of Forensic & Investigative Accounting (2014 – present)

Editorial board member – Oil, Gas & Energy Quarterly (2014- present)

Member of the ATA's 2018 Mid-Year Meeting Program Committee (2016 – 2017).

Member of the ATA's External Relations Committee (2017 – present)

Member of the AAA Test Bank Committee (2018 – present)

Southwest meeting 2017 Track chair of the Forensic Accounting Section (2016 – 2017).

Ad Hoc Reviewer for Annual Meeting, as well as for the ATA and Forensic Mid-year Section Meetings.

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**Christine Cheng**

Louisiana State University

Committee Chair, Workshop Committee (2015 – 2018).  
Committee Member, Workshop Committee (2013 – 2014).  
Committee Member, Scholarship Committee (2011 – 2018).  
Committee Member, Mission Statement (2016 – 2017)

Committee Member, Dissertation Committee (2017-present), P. Sapkota.  
Committee Member, Dissertation Committee (2014-2016), P. Sun.  
Committee Member, Dissertation Committee (2014-2016), A. Li  
Committee Member, Dissertation Committee (2012 – 2015), R. Cavalier-Rosa.

Dean's Representative, Dissertation for Patrick Tutka, 2015 - 2016  
Dean's Representative, Dissertation for Erastus Ndinguri, 2014.  
Dean's Representative, Dissertation for Daniel Winkler, 2014.

Faculty Mentor for Pradeep Sapkota Summer Paper 2016, 2017

Member of the University Council on Gender Equity (2017 – present).

### **Pennsylvania State University**

President, Smeal PhD. Association, (2007 – 2009)  
Strategic Planning Council, Smeal College of Business, 2008  
Shippensburg University  
Finance Advisory Board, Shippensburg University (2003 – 2013)

### **Community Service**

Oversight Committee Member for the East Baton Rouge Parish School Board  
(May 2017 – Present)

### **Conference Presentations and Other Invited Presentations**

### **Research Presentations**

#### **“Marriage is a State of Luxury: The Disproportionate Impact of the Dual-Earner Marriage Tax Penalty.”**

- ATA Mid-year Meeting – 2017

#### **“Abnormal Trading Behavior of Specific Types of Shareholders Before Firm Bankruptcy and its Ramifications for Firm Bankruptcy Prediction”**

- Financial Management Association (FMA) Annual meeting – 2016  
(Presenter: Bill Moser from Miami University)
- AAA Annual meeting, New York, NY - 2016

#### **“Fraud and Abuse in the Energy Industry”**

- AAA Annual Meeting, New York, NY – 2016

#### **“A Case Study of Student Use of Test Banks”**

- AAA Annual Meeting, New York, NY – 2016

#### **“Gray Matters: Detecting Accounting Students' Use of Publisher Test Banks and the Implications for Academic and Professional Organizations.”**

- 20<sup>th</sup> Annual Ethics Research Symposium – 2015

**“Predicting Regulatory Change: Jurisdiction Tradeoffs Between Social and Fiscal Conservatism”**

- Southern Illinois University, Carbondale, IL – 2014
- Ball State University, Muncie, IN – 2014
- AAA Annual Meeting, Atlanta, GA – 2014

**“Detecting Small Levels of Earnings Management Achieved Within-GAAP: The Relation between the Divot in Earnings and Fundamental Firm Performance”**

- Miami University of Ohio, Oxford, OH – 2014
- Wake Forest University, Winston-Salem, NC – 2014

**“Avoid Losing a *Daubert* Challenge: Some Best Practices for Expert Witnesses”**

- AAA Annual Meeting, Atlanta, GA – 2014
- JLTR Section, ATA Mid-Year meeting, San Antonio, TX – 2014

**“Virtue Ethics in Accounting Education: Student Access to Publishers’ Test Banks and the Implications for Professors and the Accounting Profession”**

- Ethics Symposium, AAA Annual Meeting, Atlanta, GA – 2014

**“An Empirical Analysis of the Dynamic Relation Between a CEO’s Multiple Performance Measure Compensation Contract and the Horizon Problem”**

- AAA Annual Meeting, Washington, DC – 2012
- AAA Southeast Region Meeting, Savannah, GA - 2012
- Indiana University-Perdue University Indianapolis - 2011

**“Fraudsters and the Form 1099 Technique”**

- AAA Forensic and Investigative Accounting Research Conference – New Orleans, LA – 2011

**Discussant Presentations**

**“Taxpayer Behavior under Audit Certainty” by Benjamin Ayers, Jeri Seidman, and Erin Towery**

- AAA Annual Meeting, Atlanta, GA - 2014

**“Luca Pacioli and the Role of Accounting and Business: Early Lessons in Social Responsibility” by Mark Mitschow and Charles Coate**

- AAA Annual Meeting, Atlanta, GA - 2014

**“Bank Productivity of Islamic and Conventional Banks in Indonesia 2004 – 2010 : Measurement and Convergence” by S.C. Ngan**

- AAA Annual Meeting, Washington, DC – 2012

**Other/Instructional Presentations**

**“Saying “I do” to Extra Taxes: The Influence of the Marriage Tax Penalty on Couples’ Marital and Labor Decisions.”** A presentation to the Association of Government Accountants April 11, 2015

**“Federal Tax Code May Contribute to Married Women Wage Gap.”** A presentation to the LSU EJ Ourso College of Business Dean’s Advisory Council (September 30, 2016).

**“Academic Integrity in Collegiate Accounting Programs.”** Panelist for the Louisiana CPA Accounting Educators Workshop (March 13, 2015).

**Honors and Awards**

Donald and Velvia Crumbley Professorship 2015-Present  
Outstanding Young Alumnus Award, Shippensburg University – 2016  
Outstanding Teaching Award, E.J. Ourso College of Business Department of Accounting – 2015  
Athletic Hall of Fame, Shippensburg University – 2014  
PWC INquires Grant Program, PricewaterhouseCoopers Charitable Foundation, Inc. – 2011  
KPMG Research Recognition Award – 2011  
G.Kenneth Nelson Scholarship – 2007 – 2010  
Tom and Cindy Hess Endowed Scholarship in Accounting 2006 – 2007  
Two time All American and Academic All American 1998-1999 Season

**Professional Experience**

2004-2005 Long Term Care Consultant  
Padden, Guerrini & Associates, P.C., Camp Hill, PA

2002-2004 Associate, Senior Care Services  
KPMG, LLP, Harrisburg, PA

2000-2002 Staff Accountant and Underwriter  
PHICO, Mechanicsburg, PA