

MARY COWX

School of Accountancy | Robert J. Trulaske, Sr. College of Business | University of Missouri
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ACADEMIC POSITIONS

2021–Present Assistant Professor, University of Missouri – Columbia, MO
2020 Instructor (GRA), The Ohio State University – Columbus, OH
2015–2016 Instructor (full-time), Queens University – Charlotte, NC
2010–2011 Instructor (adjunct), Kent State University – Kent, OH

PROFESSIONAL POSITIONS

2011–2015 Tax Manager, Hearst Corporation – Charlotte, NC
2011 Tax Manager, KPMG – Charlotte, NC
2006–2011 Tax Supervisor, BCG & Co. – Akron, OH
2005–2006 Tax Associate, KPMG – Cleveland, OH
2004–2005 Tax Intern, The Davey Tree Expert Company – Kent, OH

PROFESSIONAL CERTIFICATIONS

2009 Certified Public Accountant (OH)

EDUCATION

2016–2021 Doctor of Philosophy in Accounting, The Ohio State University
2007–2009 Master of Taxation, University of Akron
2002–2005 Bachelor of Business in Accounting, *summa cum laude*, Kent State University

RESEARCH INTERESTS

Tax policy effectiveness and the effects of accounting and tax rules on managerial decision-making

WORKING PAPERS

“The General Anti-Avoidance Rule” with Jon Kerr (Ohio State University)

- Presented at the 2018 BYU Accounting Research Symposium (by co-author), the 2019 EIASM Conference on Current Research in Taxation, the 2019 National Tax Association Annual Conference on Taxation, the 2020 Hawaii Accounting Research Conference, and the 2020 ATA Mid-Year Meeting.
- Revising for second round review at *The Accounting Review*.

“Investment and Tax Incentive Uncertainty: Evidence from the R&D Tax Credit” (dissertation)

- Committee: Anne Beatty (Co-Chair), Jon Kerr (Co-Chair), Ewa Sletten, and Andy Van Buskirk
- Presented at the 2021 ATA Mid-Year Meeting, Colorado State University, Massachusetts Institute of Technology, Texas A&M, The Ohio State University, University of Missouri, and Villanova University.

“Hedge Fund Activists and Financial Reporting for Taxes: Evidence from the Valuation Allowance for Deferred Tax Assets” with Jennifer Glenn (Ohio State University), Patrick Kielty (Ohio State University), and Sean McGuire (Texas A&M)

PRESENTATIONS

- 2021 ATA Mid-Year Meeting, Massachusetts Institute of Technology, Texas A&M, Villanova University
- 2020 ATA Mid-Year Meeting, Colorado State University, Hawaii Accounting Research Conference, The Ohio State University, University of Missouri
- 2019 AFAANZ Doctoral Symposium, EIASM Conference on Current Research in Taxation, National Tax Association Annual Conference on Taxation, The Ohio State University

DISCUSSIONS

- 2021 AAA Annual Meeting
- 2020 Hawaii Accounting Research Conference
- 2019 AFAANZ Doctoral Symposium, EIASM Conference on Current Research in Taxation

CONFERENCE PARTICIPATION

- 2021 AAA Annual Meeting – Virtual
ATA Mid-Year Meeting & Doctoral Consortium – Virtual
UNC 2021 Tax Symposium – Virtual
The Ohio State University Tax Research Symposium – Virtual
- 2020 Hawaii Accounting Research Conference – University of Hawaii at Hilo
ATA Mid-Year Meeting – Fort Worth, TX
UNC 2020 Tax Symposium – Virtual
EIASM Conference on Current Research in Taxation – Virtual
AAA Annual Meeting – Virtual
UT Austin Financial Market Policy Development & Research Symposium – Virtual
Journal of Accounting and Economics Conference – Virtual
Academics in Government Conference UT Austin Salem Center – Virtual
- 2019 UNC Doctoral Tax Seminar – UNC Chapel Hill
ATA Mid-Year Meeting & Doctoral Consortium – Washington, D.C.
AAA Ohio Region Section Meeting & Doctoral Consortium – Columbus, OH
Midwest Accounting Research Conference – Michigan State University
AAA/Deloitte/J. Michael Cook Doctoral Consortium – Westlake, TX
AAA Representative at the AFAANZ Doctoral Symposium – Brisbane, AUS
EIASM Conference on Current Research in Taxation – Barcelona, ESP
Journal of Accounting and Economics Conference – MIT Sloan School of Management
National Tax Association Annual Conference on Taxation – Tampa, FL
- 2018 AAA FARS Midyear Meeting & Doctoral Consortium – Austin, TX

ATA Mid-Year Meeting – New Orleans, LA
Midwest Accounting Research Conference – Indiana University

2017 AAA Ohio Region Section Meeting & Doctoral Consortium – Columbus, OH

TEACHING INTERESTS

Taxation, managerial accounting, accounting for income taxes

COURSES TAUGHT

2020 Instructor, The Ohio State University – Columbus, OH

- Taxes and Business Strategy (Masters level, 1 section, 4.7/5.0) – ACCTMIS 7430

2015–2016 Instructor (full-time), Queens University – Charlotte, NC

- Managerial Accounting (5 sections, 4.8/5.0) – ACC 208
- Intermediate Accounting I (1 section, 4.5/5.0) – ACC 307
- Individual Taxation (1 section, 5.0/5.0) – ACC 315
- Federal Taxation (1 section, 5.0/5.0) – ACC 316

2010–2011 Instructor (adjunct), Kent State University – Kent, OH

- Intro to Financial Accounting (2 sections, 4.4/5.0) – ACCT 23020
- Intro to Managerial Accounting (1 section, 4.6/5.0) – ACCT 23021

AWARDS AND HONORS

2019 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow
2018 Deloitte Foundation Doctoral Fellowship in Accounting
2018 Ernst & Young JATA Conference Travel Grant
2016–2021 Arthur Anderson Endowment Fund Scholarship
2016 Undergraduate Excellence in Teaching Nominee

SERVICE

2021 AAA Annual Meeting Reviewer
2020 FARS Midyear Meeting Reviewer
2020 Accounting Faculty Advisory Committee – research presentation
2019 Hawaii Accounting Research Conference Reviewer
2018–Present ATA Research Resources and Methodologies Committee
2017 Fisher College of Business Diversity and Inclusion Committee (PhD Student Rep.)
2015–2016 Treasurer of Executive Board, Green Teacher Network, Charlotte, NC

ADDITIONAL TRAINING

2015 AACSB Bridge Program – Babson University

ORGANIZATIONS

2018–Present American Accounting Association
2018–Present American Taxation Association
2019–Present National Tax Association