

## Jason M. Schwebke, Ph.D., EA

Texas Tech University  
Rawls College of Business  
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### EDUCATION AND PROFESSIONAL DESIGNATIONS

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2021 University of Central Florida, Doctor of Philosophy, Accounting  
2012 Northern Illinois University, Master of Accounting Science, Tax  
2010 Northern Illinois University, Bachelor of Science, Finance

EA Enrolled Agent, Department of the Treasury Internal Revenue Service

### ACADEMIC EXPERIENCE

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2022 to Present Assistant Professor of Accounting, Texas Tech University  
2021 to 2022 Visiting Assistant Professor of Accounting, Texas Tech University  
2016 to 2021 Instructor/Ph.D. Candidate, University of Central Florida

### RESEARCH INTERESTS

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Individual and corporate tax compliance, tax policy, manager/individual/investor decision-making related to taxes, ethical issues in taxation, data analytics

### TEACHING INTERESTS

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Taxation and Data Analytics

### HONORS & AWARDS

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2024 Jim Bulloch Innovations in Management Accounting Education Award **Recipient**  
2023 Texas Tech Alumni Association New Faculty Award **Nominee**  
2023 Texas Tech Hemphill Wells New Professor Excellence in Teaching Award **Nominee**  
2019 University of Central Florida Doctoral Research Support Award **Recipient**  
2019 Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellowship **Recipient**

### REFEREED JOURNAL PUBLICATIONS

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6. Hageman, A.M., Schwebke, J.M., and West, A.N., 2024. Audit Rate and Participant Pay Structure in Experimental Tax Research: A Review and Guide for Experimental Design. Forthcoming, *Journal of the American Taxation Association* [**Rawls Journal Ranking: 5**]
5. Schwebke, J.M., 2024. Does Choice Matter? The Effect of Filing Method Autonomy on Taxpayer Aggressiveness in a Pre-Filled Tax Return System. *Journal of Accounting and Public Policy*, 43. [**Rawls Journal Ranking: 5**]
4. Schwebke, J. M., Brink, W. D., Hansen, V. J., and Kelliher, C. F., 2024. Pre-Populated Tax Returns: Individual Taxpayer Adoption and the Effect on Compliance. *Behavioral Research in Accounting*, 36, 85-103. [**Rawls Journal Ranking: 5**]

## **REFEREED JOURNAL PUBLICATIONS (CONT.)**

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3. Nickell, E. B., Schwebke, J., and Goldwater, P., 2023. An introductory audit data analytics case study: Using Microsoft Power BI and Benford's Law to detect accounting irregularities. *Journal of Accounting Education*, 64, 97-105. [**Rawls Journal Ranking: 4**]
2. Libby, T.L., Schwebke, J.M., and Goldwater, P.M., 2022. Using Data Analytics to Evaluate the Drivers of Revenue: An Introductory Case Study Using Microsoft Power Pivot and Power BI. *Issues in Accounting Education*, 37 (4), 97-105. [**Rawls Journal Ranking: 5**]
1. Hageman, A.M., Robb, S.W. and Schwebke, J.M., 2021. SALTy Citizens: Which State and Local Taxes Contribute to State-to-State Migration? *Journal of the American Taxation Association*, 43 (1), 51-77. [**Rawls Journal Ranking: 5**]

## **MANUSCRIPTS UNDER REVIEW**

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Schwebke, J.M. When Tax Relief Backfires: A Moderated Mediation Analysis of the Impact of Tax Relief Delivery Method and Informational Justice on Taxpayer Judgments.

Revise and Resubmit at *Accounting, Organizations, and Society* [**Rawls Journal Ranking: 5\***]

LaMothe, E., Marshall, M.M., Schwebke, J.M. When a Dollar is Not a Dollar: Examining How Timing and Delivery of Government Transfers Influence Household Consumption Decisions.

Revise and Resubmit at *The Accounting Review* [**Rawls Journal Ranking: 5\***]

## **WORKS IN PROCESS**

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Tipping Their Hand: Should Tax Authorities Use Third-Party Reported Information to Pre-Fill Returns or Perform Information Verification? with Ethan LaMothe

Designing Experiment for Data Collection

The Effects of Peer-to-Peer Payment Applications on Tax Compliance, with Ryan Huston  
Proposal Submitted to 2024 IRS Joint Statistical Research Program

Time Crunch: The Effect of Time Pressure on Performance Using Data from Major League Baseball, with Tyler Kleppe

Designing Study and Gathering Data

An Analysis of Participant Pools and How They React to Varying Bonus Schemes, with Amy Hageman

Developing Idea and Designing Study

## **INVITED PAPER PRESENTATIONS (\* = co-author presented)**

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2024 Behavioral Tax Symposium, Washington, D.C.\*

2024 Journal of the American Taxation Association (JATA) Conference, Long Beach, CA\*

2022 AAA Accounting, Behavior, and Organizations Mid-Year Meeting, Phoenix, AZ

2021 AAA Accounting, Behavior, and Organizations Mid-Year Meeting, San Antonio, TX

2021 Behavioral Tax Symposium, Virtual

2020 AAA Rookie Camp, Virtual

2020 Florida Behavioral Accounting Research Symposium, Virtual

## **INVITED PAPER PRESENTATIONS CONT. (\* = co-author presented)**

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2020 AAA Accounting, Behavior, and Organizations Section Mid-Year Meeting, Virtual  
2020 Behavioral Tax Symposium, Virtual  
2020 AAA American Taxation Association Mid-Year Meeting, Fort Worth, TX  
2019 AAA Deloitte/Michael J. Cook Doctoral Consortium, Westlake, TX  
2019 Behavioral Tax Symposium, Washington, D.C.  
2019 University of North Texas Accounting Conference, Denton, Texas  
2019 AAA American Taxation Association Mid-Year Meeting, Washington, D.C.  
2019 East Carolina University Accounting Research Roundtable Gathering, Greenville, NC  
2018 Behavioral Tax Symposium, Washington, D.C.  
2017 Florida Behavioral Accounting Research Symposium, Miami, FL  
2017 Behavioral Tax Symposium, Washington, D.C.

### **Discussant Presentations**

2024 AAA American Taxation Association Section Mid-Year Meeting, Long Beach, CA  
2018 AAA Accounting, Behavior, and Organizations Section Mid-Year Meeting, Phoenix, AZ

## **REVIEWING SERVICE**

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### **Journal Reviews**

2024 *Ad Hoc* Reviewer, *Journal of Accounting and Public Policy*  
2023 *Ad Hoc* Reviewer, *Advances in Accounting*  
2020 *Ad Hoc* Reviewer, *Accounting Forum*

### **Conference Reviews**

2024 Behavioral Tax Symposium  
2023 Behavioral Tax Symposium  
2023 American Accounting Association (AAA) Annual Meeting  
2023 Hawaii Accounting Research Conference  
2022 Behavioral Tax Symposium  
2022 Accounting and the Public Interest Section Mid-Year Meeting  
2022 AAA American Taxation Association Section Mid-Year Meeting  
2020 AAA Accounting, Behavior, and Organizations Section Mid-Year Meeting  
2020 Behavioral Tax Symposium  
2019 Behavioral Tax Symposium  
2019 Research Symposium on Taxes, Transparency, and Social Responsibility  
2019 University of North Texas Accounting Conference

## **TEACHING EXPERIENCE AND EFFECTIVENESS**

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### **Texas Tech University (Masters of Accounting Program)**

#### **ACCT 5312/5302 – Introduction to Data and Analytics for Accountants**

*Fall 2024*      **Rating: TBD** (3 Sections)  
*Fall 2023*      **Rating: 4.4/5.0** (3 Sections)  
*Spring 2023*   **Rating: 4.6/5.0** (1 Section)  
*Fall 2022*      **Rating: 4.6/5.0** (2 Sections)  
*Spring 2022*   **Rating: 4.8/5.0** (1 Section)  
*Fall 2021*      **Rating: 4.2/5.0** (3 Sections)

## **TEACHING EXPERIENCE AND EFFECTIVENESS (CONT.)**

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### **University of Central Florida (Undergraduate Accounting Program)**

#### **TAX 4001 – Taxation of Business Entities and Transactions**

*Spring 2021*    **Rating: 4.0/5.0** (1 Section)

*Spring 2020*    **Rating: 4.5/5.0** (1 Section)

*Fall 2019*      **Rating: 4.2/5.0** (1 Section)

*Spring 2019*   **Rating: 4.7/5.0** (1 Section)

*Fall 2018*      **Rating: 4.4/5.0** (1 Section)

## **OTHER TEACHING**

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### **Wiley Publishing**

2022-2023      Created 10 instructional Power BI videos (each video is 5-10 minutes in length), approximately 50 multiple choice homework questions, eight application homework problems, and eight solution walkthrough videos (each video is approximately 5-10 minutes in length). Videos are available for instructors to use to supplement their teaching of Microsoft Power BI.

## **PROFESSIONAL EMPLOYMENT**

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2014 – 2016    William Charles Construction, Manager

2012 – 2014    State Farm Insurance, Registered Financial Representative

## **PROFESSIONAL LICENSES**

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Series 65 – Investment Advisor Representative

Life and Health Insurance Licenses with Annuity Endorsement (Texas)

## **LITIGATION CONSULTING**

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In *Zambrano v. Red Dot Storage et al.*, Case 1:19-cv-00100, U.S. District Court, Northern District of Illinois, Testifying expert for the Plaintiff. Deposition and trial testimony. Subject Matter: Estimate Lost Profit.