

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

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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 at the Undergraduate and Graduate Levels

### **PEER REVIEWED JOURNAL PUBLICATIONS**

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7. LaMothe, E., Marshall, M.M., and Schwebke, J.M., 2026. When a Dollar is Not a Dollar: Examining How Timing and Delivery of Government Transfers Influence Household Consumption Decisions. Forthcoming at *The Accounting Review*.
6. Hageman, A.M., Schwebke, J.M., and West, A.N., 2025. Audit Rate and Participant Pay Structure in Experimental Tax Research: A Review and Guide for Experimental Design. *Journal of the American Taxation Association*, 47 (2), 47-73.
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.
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.

### **PEER REVIEWED 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.
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.
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.

### **MANUSCRIPTS UNDER REVIEW**

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LaMothe, E. and Schwebke, J.M. Balancing Compliance and Convenience: Alternative Approaches to Incorporating Third-Party Information into the Tax Return Preparation Process  
Revise and Resubmit at *Journal of the American Taxation Association*.

Okelola, T., Schwebke, J.M., and Fleischman, G.M. Still Not Enough? How Pay and Firm Culture Affect Students' Pursuit of Public Accounting Jobs and Accountants' Commitment to the Profession.  
Revise and Resubmit at *Behavioral Research in Accounting*.

### **WORKS IN PROCESS**

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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  
Preparing for Submission to *Contemporary Accounting Research*

Fleischman, G.M., Okelola, T., and Schwebke, J.M. The Effects of Demographic Matching on Perceived Trust, Power, and Fairness of the IRS: A Taxpayer Advocacy Center Setting.  
Preparing for Submission to the *Journal of the American Taxation Association*

Hageman, A., LaMothe, E.G., and Schwebke, J.M. The Effect of Tax Return Preparation by Artificial Intelligence or Humans on Novice or Expert Reviewer Efficacy  
Status: Designing Study and Writing Front End of Paper

Brink, W.D. and Schwebke, J.M. The Effects of Identified Wasteful Spending and Government Response on Ethical Decision Making: A Tax Compliance Setting.  
Status: Designing Study and Writing Front End of Paper

Kleppe, T. and Schwebke, J.M. Time Crunch: The Effect of Time Pressure on Performance Using Data from Minor and Major League Baseball.  
Status: Analyzing Data

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

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2025 AAA Accounting, Behavior, and Organizations Mid-Year Meeting, Indianapolis, IN\*  
2025 Behavioral Tax Symposium, Washington, D.C.  
2025 University of Waterloo, Ontario, Canada  
2025 AAA American Taxation Association Mid-Year Meeting, Dallas, TX  
2024 BYU Accounting Research Symposium, Provo, UT  
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  
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

## **EDITORIAL AND REVIEWING SERVICE**

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### **Journal Editorship**

Associate Editor, *Accounting and the Public Interest* (2025 – Present)

### **Journal Reviews (listed alphabetically)**

*Ad Hoc* Reviewer, *Advances in Accounting* (2023)

*Ad Hoc* Reviewer, *Accounting Forum* (2020, 2025)

*Ad Hoc* Reviewer, *Contemporary Accounting Research* (2025 [x2])

*Ad Hoc* Reviewer, *Journal of Accounting and Public Policy* (2024, 2025)

*Ad Hoc* Reviewer, *Journal of International Accounting, Auditing and Taxation* (2025)

### **Conference Reviews (listed alphabetically)**

American Accounting Association (AAA) Annual Meeting: 2023

AAA Accounting and the Public Interest Mid-Year Meeting: 2022

AAA Accounting, Behavior, and Organizations Mid-Year Meeting: 2020, 2025

AAA American Taxation Association Mid-Year Meeting: 2022

Behavioral Tax Symposium: 2019, 2020, 2022, 2023, 2024, 2025

BYU Accounting Research Symposium: 2024

Hawaii Accounting Research Conference: 2023

University of North Texas Accounting Conference: 2019

## TEACHING EXPERIENCE AND EFFECTIVENESS

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

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

*Fall 2025*      **Rating: 4.6/5.0** (3 Sections)

*Fall 2024*      **Rating: 4.3/5.0** (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)

### **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.

## SERVICE TO THE DEPARTMENT

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2025 – Present      Accounting Ph.D. Committee Member  
2023 – Present      Accounting Promotion and Tenure Standards Task Force Member  
2022 – Present      Accounting Research Workshop Coordinator

## HONORS & AWARDS

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2025 Texas Tech Alumni Association New Faculty Award **Recipient**  
2025 Lyons School of Accounting Research Fellowship **Recipient**  
2024 Jim Bulloch Innovations in Management Accounting Education Award **Recipient**  
2024 Big XII Faculty Research Fellowship **Recipient**  
2019 Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellowship **Recipient**

## PROFESSIONAL EMPLOYMENT

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2024 – Present      Seyller Financial Group, Financial Advisor (Series 65) (Part-Time)  
2020 – Present      JMS Tax & Consulting, LLC, Tax Prep and Consulting (Self-Employed)  
2014 – 2016      William Charles Construction, Manager  
2012 – 2014      State Farm Insurance, Registered Financial Representative (Series 6 & 63)

## **PROFESSIONAL LICENSES**

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Enrolled Agent (EA), Department of the Treasury Internal Revenue Service (Active)  
Series 65 – Investment Advisor Representative (Active)  
Life and Health Insurance Licenses with Annuity Endorsement (Texas) (Active)  
Currently Pursuing Certified Financial Planner (CFP®) designation

## **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 Profits. 2021-2022.