

ERICA L. NEUMAN

School of Business Administration | Department of Accounting
Miriam Hall 405 | University of Dayton | 300 College Park | Dayton, OH 45469

ACADEMIC EXPERIENCE

University of Dayton, School of Business Administration

Assistant Professor, Department of Accounting 2020-present

Case Western Reserve University, Weatherhead School of Management

Teaching Assistant / Instructor, Department of Accounting 2016-2020

EDUCATION

Ph.D., Accountancy, Case Western Reserve University, 2020

M.S., Accountancy, University of Notre Dame, 2014

B.S., Accountancy, Case Western Reserve University, 2013

RESEARCH

Peer-Reviewed Publications

Fogarty, T., Neuman, E, and Wukich, J. 2023. Show Me? Make Me? Inspire Me? An Institutional Theory Exploration of Social and Environmental Reporting Practices. *Journal of Accounting & Organizational Change*, Forthcoming.

Keyser, J.D. and Neuman, E.L., 2023. A Different Kind of Cola War: Coca-Cola versus the IRS. *Issues in Accounting Education*, pp.1-16.

Neuman, E.L., 2023. A Historical Overview of the Computerization of the Internal Revenue Service. *Accounting Historians Journal*, pp.1-18.

Neuman, E.L. and Sheu, R. J. 2022. Big Data Analytics in IRS Audit Procedures and Its Effects on Tax Compliance: A Moderated Mediation Analysis. *Journal of the American Taxation Association*, 44(2), 97-113.

Messer, T. and Neuman, E. 2019. In Afzal Rahim (Ed.), *Family Business* (3rd ed., pp. 22). Congella Academic Publishing: Congella Academic Publishing.

Peer-Reviewed Working Papers

Farnsel, C. and Neuman, E. 2023. Local income inequality and the value of corporate tax responsibility.

Under second-round review at Accounting and the Public Interest.

Jaroszk Wukich, J., Neuman, E., and Sheldon, M. 2023. Sustainability in accounting: The profession's claims, undergraduate curricula, and the impact on prospective students.

Neuman, E. 2022. Differences in firm tax strategy between family-owned and family-managed firms.

Editor-Reviewed Publications

Neuman, E. 2023 (September 7). IRS is using \$60B funding boost to ramp up use of technology to collect taxes – not just hiring more enforcement agents. *The Conversation*.

Available at: [IRS is using \\$60B funding boost to ramp up use of technology to collect taxes – not just hiring more enforcement agents \(theconversation.com\)](https://theconversation.com/irs-is-using-60b-funding-boost-to-ramp-up-use-of-technology-to-collect-taxes-not-just-hiring-more-enforcement-agents).

Neuman, E. 2023 (April 4). You can't hide side hustles from the IRS anymore – here's what taxpayers need to know about reporting online payments for gig work. *The Conversation*.

Available at: [You can't hide side hustles from the IRS anymore – here's what taxpayers need to know about reporting online payments for gig work \(theconversation.com\)](https://theconversation.com/you-cant-hide-side-hustles-from-the-irs-anymore-here-s-what-taxpayers-need-to-know-about-reporting-online-payments-for-gig-work).

Works-in-Progress

Neuman, E. and Sheu, R. 2023. Activation of the justice judgment sequence to moderate perceived violation of the IRS' use of big data analytics.

Gillette, D. and Neuman, E. 2023. The effect of tax regulation on cryptocurrency investment.

Neuman, E. and Wukich, J. 2023. The effect of board interlocks on firms' ESG disclosure quality.

Journal Reviews

Accounting, Organizations and Society – ad hoc reviewer, 2018

The Journal of the American Taxation Association – 2022

Conference Participation

AAA Annual Meeting. Virtual. Reviewer, 2021

AAA Annual Meeting. San Francisco, California. Reviewer/Discussant, 2019

AAA Annual Meeting. Washington DC. Reviewer, 2018

Behavioral Tax Symposium. Washington DC. Reviewer, 2023

Behavioral Tax Symposium. Virtual. Reviewer, 2021

Behavioral Tax Symposium. Virtual. Presenter, 2020
Behavioral Tax Symposium. Virtual. Reviewer, 2020
Behavioral Tax Symposium. Washington DC. Reviewer, 2019
Behavioral Tax Symposium. Washington DC. Reviewer, 2018
Behavioral Tax Symposium. Washington DC. Presenter, 2018
AAA Ohio Region Meeting. Columbus, Ohio. Reviewer/Discussant, 2019
AAA Ohio Region Meeting. Cleveland, Ohio. Reviewer/Discussant, 2018
AAA Ohio Region Meeting. Columbus, Ohio. Reviewer, 2017
NTA Annual Conference on Taxation. Virtual. Presenter, 2020
CGIR Paper Development Workshop. Virtual. Presenter, 2020
ATA Midyear Meeting. Washington DC. Reviewer/Discussant, 2023
ATA Midyear Meeting. St. Louis, Missouri. Presenter, 2022
ATA Midyear Meeting. St. Louis, Missouri. Reviewer/Discussant, 2022
ATA Midyear Meeting. Virtual. Presenter, 2021
Sustainability, ESG, and Accounting: Implications for the Academy and the Profession. Washington DC. Reviewer, 2023
Sustainability, ESG, and Accounting: Implications for the Academy and the Profession. Washington DC. Presenter (By Co-Author), 2023
AAH Webinar. Virtual. Presenter, 2022

Invited Presentations

Canisius College, 2019
Fairfield University, 2019
University of Dayton, 2019
University of Toledo, 2019

Conference Attendance

AAA Annual Meeting
San Diego, California, 2017
San Francisco, California, 2019
Virtual, 2021

AAA Ohio Region Meeting
Cleveland, Ohio, 2018
Columbus, Ohio, 2019

AAA American Taxation Association Midyear Meeting and Doctoral Consortium
New Orleans, Louisiana, 2018
Washington DC, 2019
Virtual, 2021
St. Louis, Missouri, 2022
Washington DC, 2023

Behavioral Tax Symposium
Reston, Virginia, 2017
Washington DC, 2018
Virtual, 2020
Virtual, 2021
Washington DC, 2023

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium
Westlake, Texas, 2018

University of Notre Dame Department of Accountancy Fall Research Conference
Notre Dame, Indiana, 2019

National Tax Association Annual Conference on Taxation
Virtual, 2020

ICGS Annual Conference/Paper Development Workshop
Virtual, 2020

AAA New Faculty Consortium
Leesburg, Virginia, 2021

AAA Trueblood Seminar
Westlake, Texas, 2022

Ernst & Young Foundation Tax Educators Symposium
Washington DC, 2023

PROFESSIONAL EXPERIENCE

Tax Staff/Senior, *Deloitte Tax LLP*, 2014- 2016

TEACHING EXPERIENCE

Case Western Reserve University

ACCT 100, Introduction to Accounting

ACCT 305, Income Tax

ACCT 444, Advanced Auditing Theory and Practice, Teaching Assistant

ACCT 520, Advanced Accounting Theory, Teaching Assistant

ACCT 540, Corporate Governance and Contemporary Accounting Policy, Teaching Assistant

University of Dayton

ACC 408/603, Advanced Financial Accounting

ACC 604, Taxes & Business Strategy

BIZ 101, Business Education Planning (co-taught in conjunction with the Female Aspiring Business Scholars Summer Program)

AWARDS AND SERVICE EXPERIENCE

Female Aspiring Business Scholars Summer Program, Program Organizer, 2022-present
Accounting Research Committee, Chair, 2020-present
CPA Evolution Committee, Member, 2021-present
Fiduciary Committee, Member, 2021-present
Tax and Personal Financial Planning Task Force, Member, 2020
Accounting Virtual Bootcamp Planning Committee, Member, 2020
Weatherhead School of Management Undergraduate Teaching Award, Nominee, 2020
Weatherhead School of Management Undergraduate Teaching Award, Nominee, 2019
Certified Public Accountant, Ohio, 2015
American Accounting Association (AAA), Member
The Dean's Award in Accounting, 2012
The Skoda Minotti Award in Accounting, 2013
University Athletic Association Conference, All-Academic Scholar, 2011
2-year letter winner, Case Western Reserve University Women's Soccer Team, 2010-2012

