Portland State
UNIVERSITY

Publications

Mary Marshall (with Jonathan Farrar, Wilfrid Laurier U., Dawn Massey, Fairfield U., Linda Thorne, York U., Anita Wu, BDO Canada, and Trang Bui, U. Waterloo) published "In All Fairness: A Meta-Analysis of the Tax Fairness–Tax Compliance Literature" in *Behavioral Research in Accounting.*

Abstract: We conduct a meta-analysis of the tax fairness–tax compliance literature from its inception in 1976 through 2021. We use an organizational justice perspective (Colquitt 2001) to differentiate between the dimensions of fairness that dominate tax fairness research. We find that the aggregate effect size of the fairness-compliance association is positive and of medium strength. We also find that distributive fairness has the strongest effect on taxpayers' compliance and is largely driven by the subdimension of exchange equity. Other dimensions of fairness, namely, interactional (interpersonal and informational) and procedural, have smaller effect sizes. We also find a moderating effect of methodology. Our findings suggest both the importance of ensuring that tax dollars are used in ways that taxpayers value, while downplaying the effect of interactional aspects of tax administration, and the importance of carefully considering methodology when conducting tax fairness research.

Presentations

Ted Khoury gave an invited talk titled "Narrative Fiction Resolution to Digital Ethnography Dilemmas" as part of the ETHOS Speaker Series, The Center for Responsible Enterprise, Bayes Business School, City University of London. October 8. London, UK.

Mary Marshall presented "The Puzzle of Tax Compliance: An Analysis of the Joint Impact of Social Norms, Tax Fairness, and Trust in Government on Taxpayer Behavior" in the first Behavioral Research in Accounting Forum on October 17. Montreal, Canada.

Sambit Tripathi presented "The Uncertainty Factor: How Humans Navigate Epistemic and Aleatoric Uncertainty in AI-Assisted Decisions" at the Informs Data Science Workshop. October 19. Seattle, WA.

Ted Khoury was host and panelist at Spaces of Exception (2018); two film screenings at PSU School of Film and Hollywood Theater, with Film Makers Matt Peterson and Malek Rasamny at PSU Lincoln Hall and Hollywood Theater, October 20 and 22, 2024.

Joel Owens presented "The Effect of Contract Frame on Cooperation: The Moderating Role of External Locus of Control" at the 2024 Northwest Accounting Research Group Conference at Gonzaga University, and **was awarded the Jason Porter Best Paper Award**. October 26-27 2024. Spokane, WA.

Just Got In!

Jingjing Chen had her paper "Do Robinhood investors care about ESG?" accepted for publication in *Applied Economics.*

Good to Know

- [This is the link](#) to the faculty resources and procedures for anything relating to research. This link will live here from now on. If you ever need to access this document, simply open up the latest copy of Scholarly News to locate this link.

- Portland State University Library's [Expert Gallery Suite (EGS),](#) previously known as SelectedWorks will be discontinued on December 31, 2024. Links to all EGS profiles will no longer be active after this date. The library will not implement a replacement profile system. In an effort to provide you with a record of your profile, the library is capturing current EGS profiles using the Internet Archive Wayback Machine. All users will receive a link to their profile. This archive link will allow you to view a snapshot of what was included in your profile, but cannot be updated or edited. In preparation for December 31, you can visit your profile, download copies of your files and save them in your own devices. If you are interested in creating a new scholar profile, consider registering for an ORCID id [here](#).

- PSU is moving toward a new electronic protocol submission system for Human Research Protection Program (Kulai). The new system will be rolled out on January 7, 2025. To ensure a complete data migration of existing protocols to the new system, **PSU IRB will not accept new IRB submissions between December 13 and January 6.** After January 7, all new submissions will need to go through the Kulai System.

- Research and Graduate Studies (RGS) released a draft of Roadmap to 2030, outlining their goals for PSU research and graduate education. You can review this document [here](#). If you have feedback, you can [submit your feedback here](#) by November 8.

- The SB Research Committee is seeking your input to help us with our speaker series in the new year. Can you please complete [this form](#) by November 10? We appreciate your input!

Research Calendar

When & Where	What
November 1 (F) 3:15-4:30pm VSC 105	**Chemistry Department Seminar: Using Mixture Modeling to Explore Nuances in General Chemistry Students' Perceptions Toward Science** **Speaker: Tobi Odeleye, Assistant Professor of Chemistry** **Abstract:** As STEM education researchers continue to explore ways to increase student persistence in STEM fields, the affective domain (e.g., attitudes, perceptions, and self-efficacy) stands out as an area that can significantly impact these efforts. Latent class analysis (LCA) and latent transition analysis (LTA) are types of mixture modeling that offer a person-centered approach to quantitative research, which can aid in the quest to diversify STEM fields. This presentation will highlight the affordances and limitations of using LCA and LTA to explore quantitative data. The presentation will also share how we have used LCA and LTA to explore how general chemistry students' attitudes towards science evolve over the course of a semester. Using the *Modified Attitude towards Science Inventory* (mATSI), we collected data on students' attitudes towards science before and after taking a general chemistry course. We then used LCA to explore the groups of students that emerged based on their survey responses, and LTA to explore how these groups changed over the semester. Even though majority of the students in this study came and left general chemistry with positive perceptions towards science, smaller groups of students emerged whose characteristics we were able to explore using LCA and LTA.
November 4 (M) 12pm	**GrantForward Training: Spotlight on STEM** PSU maintains a subscription to GrantForward, a comprehensive funding database that can help you locate funding opportunities. This is a training sessions on how to use GrantForward. This session will focus on identifying opportunities from common STEM funding agencies such as NSF, NIH, DOD, and DOE. You can register for this training here.
November 6 (W) 4-5pm Engineering Building Room 315	**Special Transportation Seminar: Revisiting the Impact of Daily Commute on Well-Being** See event page here. **Speaker:** Liang Ma, Assistant Professor of Urban and Regional Planning, Peking University, China **Abstract:** This study examines the impact of daily commuting on physical and mental health using time-stamped objective and subjective data. We tracked 203 Beijing employees over 10 days with smartwatches (Garmin vivosmart 4) to measure physical activity intensity and stress levels (via heart rate variability). Additionally, participants completed three random experience sampling surveys daily for five workdays to capture real-time mood data. We found that public transport commuting contributed the most to daily moderate-to-vigorous physical activity. Longer commutes were associated with poorer moods but lower stress levels. Bus and bike commutes improved mood compared to driving, while walking and cycling elevated stress, with shuttle bus use showing the lowest stress levels. A key finding was the discrepancy between physiological stress, measured by biosignals, and self-reported psychological stress, highlighting the complexities of assessing mental well-being. These insights advance our understanding of the nuanced relationship between commuting and health.
November 7 (Th) 12-1pm CH 307	**Stats Lunch: A Brief Overview of Open Science Practices: Pre-registration on OSF and Registered Reports** This is a brownbag – no lunch is served. **Speaker:** Jason Randall, Assistant Professor of Psychology.

	Abstract: Open science practices have emerged to help social scientists address concerns of the transparency and replicability of our research. Some journals and funders encourage--or even require--open science practices like pre-registration and the sharing of data and materials. In this brown bag, I'll give a brief overview of two different practices useful for applied psychologists and others: pre-registration on the OSF site (https://osf.io/) and registered reports. If you have no experience using OSF to pre-register a study or share materials, and have never submitted a registered report, then come and learn! If you have some or lots of experience in either, then please come and share your expertise!
November 15	**Deadline for initial submission of Community initiated projects (CIPs) and programmatic funding.** Community-Initiated Projects (CIPs) are a special type of federal grant where the recipients, amounts, and purposes are specifically listed in the annual appropriations bills. Programmatic and report language requests are requests for Congress to fund an authorized federal program at a specific level or to include language directing a federal agency to implement a program in a specific way. You can learn more about these opportunities here. If you are interested in requesting federal appropriations, you will need to complete a preliminary application by Nov 15. Requests relating to the following topics are being prioritized: • Advanced Manufacturing and Semiconductors • Behavioral Health and Addiction • Cybersecurity • Artificial Intelligence (AI) • Clean Technology and Renewable Energy • Climate Impacts, Wildfires, and Extreme Weather • Student Success
November 30, 5pm	**Deadline for applications to SB Researcher of the Year** Please see the detailed information and instructions here. The Researcher of the Year Award recognizes significant research productivity and contributions by faculty across the university. The award is allocated to one faculty member from each college/school. Recipients will be recognized as part of a university event during Research Week (May 5-9, 2025). Further, the recipient of the award will receive one course release to be used during the 2025-2026 academic year. Applications should be emailed to berrine@pdx.edu by the deadline.