



ACCOUNTING

new faculty

▶ Shannon Chen

*Assistant Professor of Accounting
PhD, University of Texas at Austin '17*



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After completing her master's degree at the University of Georgia and earning the CPA designation, Shannon Chen joined Deloitte Tax LLP in Atlanta, where she worked in the international tax department. Now, as Chen joins the Eller College, she works with taxes in a different

capacity, with research that ranges from income taxes and tax disclosure to international taxation and tax-motivated income shifting. Of special interest for her is the issue of what motivates corporate tax avoidance. One of her current projects focuses on media coverage. What drives the media to cover these corporate stories? And how do firms react when they see their names in headlines exposing their tax secrets? While Chen doesn't expect every student to love studying taxes as much as she does, she hopes that all her students will come to appreciate how important they are. "Taxes touch so many areas of corporate decision making," she said. "They affect all areas of operations." While it's a subject intimidating to many students, Chen remembers her own first tax class fondly. "I was nervous heading into the class," she said, "but my professor made the topics approachable, and I really enjoyed it."

▶ Richard Mergenthaler

*Associate Professor of Accounting
PhD, University of Washington '08*



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How do the differences between rules-based accounting standards and principles-based accounting standards affect the way managers behave? That's the question at the heart of Richard Mergenthaler's research, which is to say a jumping off point. That question

leads to many others, such as whether managers use the added discretion provided by principles-based standards to better convey firm performance. Do they use the added discretion to mislead investors? How do managers react when optimistic about their markets? And when pessimistic, what are the factors they weigh when deciding how quickly to share information? Mergenthaler brings experience from within and outside of academia to these questions. Most recently, he was on the accounting faculty at the University of Iowa's Tippie College of Business, but he also has worked as a senior associate in assurance for PricewaterhouseCoopers in Seattle. While at the University of Iowa, Mergenthaler was honored with two teaching awards, and Eller students take note: his accounting classes are challenging. Mergenthaler said he sets high standards for students and himself as he seeks to create "a collegial environment where all can participate" and "a safe environment where students can learn and grow."