

## **Mark J. Mellon C.A., C.P.A., Ph.D.**

University of South Florida  
School of Accountancy  
College of Business  
Tampa, Florida

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### **Education:**

Doctor of Philosophy in Accounting December, 2010  
Florida State University

Masters of Business Administration with a Concentration in Accounting May, 1989  
Saint Mary's University

Bachelor of Business Administration with a Major in Accounting May, 1986  
Saint Francis Xavier University

Certified Public Accountant (CPA), 1999  
Chartered Accountant (CA), 1992

### **Research Interests:**

My current focus is on using an Experimental Economics Methodology to analyze Audit Pricing and Audit Quality issues.

### **Research Publications:**

**“Determinants of Moral Judgments Regarding Budgetary Slack: An Experimental Examination of Pay Scheme and Personality Effects,”** with Jessen L. Hobson and Douglas E. Stevens. Vol. 23 (1) of *Behavioral Research in Accounting*.

### **Research under Review:**

**“Examining the Determinants of Moral Judgments Regarding Auditor Shirking Behavior: The Unintended Consequences of Economic Rewards and Penalties,”** with Eric S. Gooden and Douglas E. Stevens. Under review at the *Journal of Business Ethics*.

### **Working Papers:**

**“Auction Theory and the Market for Audit Services: Evidence that the Winner’s Curse may Contribute to Low Balling Behavior,”** with Jessen L. Hobson and Douglas E. Stevens.

**“An Experimental Study of the Winner's Curse in Auditing and Its Effect on Auditor Independence.”**

**“Can Moral Reasoning Reduce Auditor Misreporting? An Experimental Examination of Social Distance from Investors and an Auditor Signature Requirement,”** with Allen D. Blay, Eric S. Gooden, and Douglas E. Stevens.

**Research in Process:**

**“The Effect of Prior Outcomes on an Auditor’s Strategic Decision-Making”** with Eric S. Gooden and Douglas E. Stevens. (Data Analysis Phase)

**“Can the Determination of the Client’s Social Value Orientation assist Auditors with Client Acceptance and Retention Decisions?”** with Douglas E. Stevens. (Data Analysis Phase)

**Presentations:**

**“An Experimental Study of the Winner's Curse in Auditing and Its Effect on Auditor Independence”** (*Presented at the 2011 AAA Auditing Midyear Conference*).

**“Auction Theory and the Market for Audit Services: Evidence that the Winner’s Curse may Contribute to Low Balling Behavior,”** with Jessen L. Hobson and Douglas E. Stevens. (*Presented at the 2010 AAA Auditing Midyear Conference*).

**“Does the Wealth Effect Exist in the Market for Audit Services? An Experimental Examination.”** (*Presented at the 2009 AAA Auditing Midyear Conference*).

**Teaching Interests:**

Cost Accounting

**Teaching Experience:**

**Assistant Professor: (08/2010 – Present) University of South Florida, Tampa, FL**

Cost Accounting I – ACG 3341 (4 sections)

**Assistant Professor: (07/2009 – 07/2010) University of New Brunswick, New Brunswick, Canada**

Accounting for Managers I – BA 1216 (1 section)

Accounting for Managers III – BA 3224 (1 section)

Accounting Theory – BA 4242 (1 section)

**Instructor: (05/2006 – 07/2009) Florida State University, Tallahassee, FL**

Introduction to Financial Accounting – ACG 2021 (4 sections)

Financial Statement Analysis – ACG 3371 (3 sections)

**Instructor: (08/2001 – 07/2005) University of New Brunswick, New Brunswick, Canada**

Accounting for Managers I - BA 1216 (11 sections)

Intermediate Accounting I - BA 3235 (5 sections)

Intermediate Accounting II - BA 3236 (5 sections)

Advanced Management Accounting - BA 4221 (2 sections)

Accounting Information Systems - BA 4223 (1 section)

Auditing - BA 4238 (1 section)

Accounting Theory - BA 4242 (2 sections)

**Professional Experience:**

Cynaptec Information Systems	<i>Controller</i>	10/2000 – 07/2001
ASB Greenworld Inc.	<i>Controller</i>	08/1993 – 09/2000
KPMG, Peat Marwick Thorne	<i>Auditor</i>	09/1989 – 07/1993

**Scholarships and Awards:**

AAA Deloitte -J. Michael Cook Doctoral Consortium Nominee	2008
Bond Foundation Doctoral Excellence Award	2008
Florida State University Foundation Scholarship	2005- 2009
Saint Francis Xavier University Entrance Scholarship	1981