

Lauren A. Cooper, Ph.D., C.P.A. (OK, WV)

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West Virginia University
John Chambers College of Business and Economics
Reynolds Hall 5115
83 Beechurst Ave
Morgantown, WV 26505

Tel: 304.293.7956
E-mail: lauren.cooper@mail.wvu.edu

Education

Ph.D. (Accounting)	Oklahoma State University, 2015
M.S. in Accounting	Oklahoma State University, 2010
B.A. in Mathematics	Oklahoma State University, 2008

Professional Experience

Diversity Coordinator, John Chambers College of Business and Economics, West Virginia University, (2022-present)
Assistant Professor, John Chambers College of Business and Economics, West Virginia University, (2016-present)
Visiting Assistant Professor, College of Business and Economics, Lehigh University, (2015-2016)
Research Assistant, School of Accounting, Oklahoma State University (2011-2013)
Textbook Editor, Cengage Learning (2010-2011)

Publications

- Cooper, L. A., J. Lu, and D. K. Holderness, Jr. 2024. Whistleblowing at Social Mission Organizations. *Journal of Forensic and Investigative Accounting*, forthcoming.
- Cooper, L. A., J. A. DiGabriele, S. Fleming, R. A. Riley, Jr., and T. L. Sorensen. 2024. Fraud Losses: An Examination of Gender, Opportunity and Social Identity. *Journal of Forensic Accounting Research*, forthcoming.
- David A. Wood, L. A. Cooper, and 325 others. 2023. The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education*, 38 (4): 1-28.
- Cooper, L. A., D. K. Holderness, Jr., T. L. Sorensen, and D. A. Wood. 2022. Perceptions of Robotic Process Automation in Big 4 Public Accounting Firms: Do Firm Leaders and Lower-Level Employees Agree? *Journal of Emerging Technologies in Accounting*, 19 (1): 33-51.
- Cooper, L. A., J. A. DiGabriele, R. A. Riley, Jr., and T. L. Sorensen. 2021. Company Specific Risk and Small Company Valuation. *Journal of Forensic Accounting Research*, 6 (1): 33-56.
- Cooper, L. A., and J. Weber. 2021. When Do Investors Prefer to Invest in Benefit Corporations? *Business and Society*, 1-3.
- Cooper, L. A., K. G. Key, and M. E. Mathis. 2021. S Corporations and IRC Section 199A: Incorporating Excel into Tax Planning Scenarios. *Issues of Accounting Education*, 36 (3): 91-102.
- Cooper, L. A., and J. Weber. 2021. Does Benefit Corporation Status Matter to Investors? An Exploratory Study of Investor Perceptions and Decisions. *Business and Society*, 60 (4): 979-1008.
- Cooper, L. A., and J. Walters. 2020. Mitigating the Impact of State Tax Law Changes on Company Financial Statements. *State Tax Research Institute*, 1-24.
- Cooper, L. A., D. K. Holderness, Jr., T. L. Sorensen, and D. A. Wood. 2019. Robotic Process Automation in Public Accounting. *Accounting Horizons*, 33 (4): 15-35.

Cooper, L. A., J. F. Downes, and R. P. Rao. 2018. Short Term Real Earnings Management prior to Stock Repurchases. *Review of Quantitative Finance and Accounting*, 50: 95-128.

Working Papers

Antinozzi, H. S., and L. A. Cooper. 2024. Is ChatGPT an Accurate Source of Information for Uninformed Taxpayers? Under third round review at *Journal of Emerging Technologies in Accounting*.

Cooper, L. A., J. Lu, and J. Weber. 2024. B Corporation Certification: A Further Exploration into the Impact of Corporate Social Responsibility on Earnings Management. Under second round review at *Accounting and the Public Interest*.

Conference and Workshop Presentations

“Do Firms Use B Corporation Certification to Greenwash and Mask Unethical Behaviors? An Examination of Certified B Corporations’ Earnings Management Practices.” 2024 AAA Annual Meeting

“Is ChatGPT an Accurate Source of Information for Uninformed Taxpayers?” 2024 AAA Annual Meeting (presented by coauthor)

“Do Firms Use B Corporation Certification to Greenwash and Mask Unethical Behaviors? An Examination of Certified B Corporations’ Earnings Management Practices.” 2024 Sustainability, ESG, and Accounting Meeting (presented by coauthor)

“Is ChatGPT an Accurate Source of Information for Uninformed Taxpayers?” 2024 AAA Joint Midyear Meeting of the AIS and SET Sections

“Exploring Compliance in the Cryptocurrency Ecosystem: An Empirical Study on Tax Regulation and Policy Effectiveness.” 2023 Blockchain and Cryptocurrency Conference (presented by coauthor)

“Does B Corp Certification Impact Firms’ Earnings Management Behavior?” Oklahoma State University workshop 2022

“Whistleblowing at Social Mission Organizations: The Impact of Value Congruence on the Likelihood of Employees to Report Fraud.” 2022 AAA Accounting Behavior and Organizations Research Conference (presented by coauthor)

“Whistleblowing at Social Mission Organizations: The Impact of Value Congruence on the Likelihood of Employees to Report Fraud.” 2022 AAA Annual Meeting

“Does B Corp Certification Impact Firms’ Earnings Management Behavior?” 2022 AAA Dairyland Accounting Research Symposium (presented by coauthor)

“Company Specific Risk and Small Company Valuation.” 2021 AAA Annual Meeting (presented by coauthor)

“Perceptions of Robotic Process Automation in Public Accounting.” 2020 AAA Joint Midyear Meeting of the AIS, SET and International Sections

“Tax Aggressiveness and Political Corruption.” 2019 AAA Annual Meeting

“S Corporation and IRC Section 199A: Tax Planning and Projections.” 2019 AAA American Tax Association Teaching and Learning Conference (presented by coauthor)

“Firm Life Cycles and Disclosure Quality.” 2019 University of Alabama Accounting Research Conference (presented by coauthor)

“Robotic Process Automation in Public Accounting.” 2019 AAA Joint Midyear Meeting of the AIS and SET Sections (presented by coauthor)

“Tax Aggressiveness and Political Corruption.” 2018 Brigham Young University Accounting Research Symposium (presented by coauthor)

“Tax Aggressiveness and Political Corruption.” 2018 National Tax Association Conference (presented by coauthor)

“Robotic Process Automation in Public Accounting.” 2018 AAA Annual Meeting

“Tax Aggressiveness and Political Corruption.” 2018 Temple University Accounting Conference (presented by coauthor)

“Tax Aggressiveness and Political Corruption.” 2018 Mid-Atlantic Region Meeting (presented by coauthor)

“Does Benefit Corporation Status Impact Firms’ Earnings Management Behavior?” 2017 Brigham Young University Accounting Research Symposium

“Does Benefit Corporation Status Matter to Investors? An Exploratory Study of Investor Perceptions and Decisions.” 2017 AAA Mid-Atlantic Region Meeting

“The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles.” 2016 AAA Annual Meeting

“The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles.” West Virginia University workshop 2016

“The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles.” University of Rhode Island workshop 2015

“The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles.” University of Waterloo workshop 2015

“The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles.” Oregon State University workshop 2015

“The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles.” Lehigh University workshop 2015

“The Influence of Political Connections on Firms’ Accounting Choices during Election Cycles.” 2014 Accounting Ph.D. Rookie Recruiting and Research Camp

“Real Earnings Management around Stock Repurchases.” 2014 Southwestern Finance Association Annual Conference (presented by coauthor)

“Real Earnings Management around Stock Repurchases.” 2013 Desert Finance Festival (presented by coauthor)

Conference Discussions

“A Tale of Two Taxes: Does Corporate Income Tax Avoidance Undermine the Role of Environmental Taxation in Promoting Environmental Sustainability?” 2023 AAA Annual Meeting

“Blockchain and Earnings Management: Evidence from the Supply Chain.” 2022 AAA Annual Meeting

“Interactive Data Visualization: Effects of Cognitive and Technological Factors on Anomaly Evaluation.” 2021 AAA Annual Meeting

“Green Dies in Darkness? Environmental Externalities of Newspaper Closures.” 2021 AAA Annual Meeting

“The Influence of CEO Power and Public Outrage on I.R.C. Section 162(m) Compliance.” 2017 AAA Mid-Atlantic Region Meeting

Conference Attendance

Deloitte Foundation/FSA Faculty Consortium (2022)

AAA Joint Midyear Meeting of the AIS and SET Sections (2021-2022, 2024)

AAA Joint Midyear Meeting of the AIS, SET and International Sections (2020)

BYU Accounting Research Symposium (2017)

PWC Accounting & Tax Symposium (2017)

AAA New Faculty Consortium (2017)

AAA Mid-Atlantic Region Meeting (2017)

AAA Accounting Ph.D. Rookie Recruiting and Research Camp (2014)

AAA KPMG/American Taxation Association Tax Doctoral Consortium (2014)

AAA Annual Meeting (2011, 2013, 2016-2024)

AAA American Taxation Association Section Midyear Meeting (2011, 2014, 2020-2021)

AAA Financial Accounting and Reporting Section Midyear Meeting (2011, 2017)

Oklahoma State University Ph.D. Alumni Research Conference (2010-2014, 2021-2022)

Teaching Experience

Courses Taught

West Virginia University

- Behavioral Accounting Research Seminar (doctoral course)
- Advanced Federal Corporate Tax (graduate course)
- Intermediate Accounting II (undergraduate course)
- Intermediate Accounting I (undergraduate course)
- Income Tax Accounting I (undergraduate course)
- Professional Field Experience (undergraduate course)

Lehigh University

Financial Reporting for Managers and Investors (graduate MBA course)
Intermediate Accounting I (undergraduate course)
Introduction to Financial Accounting (undergraduate course)

Oklahoma State University

Intermediate Accounting I (undergraduate course)
Federal Income Taxation (undergraduate course)
Managerial Accounting (undergraduate course)
Financial Accounting (undergraduate course)

Ph.D. and D.B.A. Student Mentorship

West Virginia University

Jillian LaBelle (Faculty mentor)
Jiahui (Helen) Lu (Faculty mentor; Dissertation committee member)
Yaw Awuah (Dissertation committee member)
Chen Zhao (Dissertation committee member)

Undergraduate Research Apprenticeship Program Mentorship

West Virginia University
Emma LaBombard

External Service

Profession-Related Service Activities

- Ad Hoc Reviewer
 - Accounting Horizons*
 - Financial Innovation*
 - Issues in Accounting Education*
 - Journal of Accounting and Public Policy*
 - Journal of Case Research and Inquiry*
 - Journal of Emerging Technologies in Accounting*
 - Journal of Forensic Accounting Research*
 - Journal of Information Systems*
- AAA American Taxation Association Section Annual Meeting Program Committee (2017-present)
- West Virginia Tax Institute Board Member (2016-2020)

Conference Moderation

- AAA Annual Meeting (2019)
- AAA Mid-Atlantic Region Meeting (2017)
- AAA Financial Accounting and Reporting Section Midyear Meeting (2017)
- Oklahoma State University Accounting Research Conference (2012-2013)

Conference Manuscript Reviewer

- AAA Joint Midyear Meeting of the AIS and SET Sections (2024)
- AAA Accounting, Behavior and Organizations Research Conference (2017)
- AAA Mid-Atlantic Region Meeting (2017-2019)
- BYU Accounting Research Symposium (2017)
- AAA Annual Meeting (2012-2013, 2018-2024)

Internal Service

West Virginia University

- Undergraduate Program Review Council (2024-present)
- Division of Diversity, Equity, and Inclusion Council (2022-present)

John Chambers College of Business and Economics

- Diversity Coordinator (2022-present)
- Awards of Distinction Committee (2022-present)
- Diversity, Inclusion, Culture, and Equity (DICE) Committee (2018-present), Committee Chair, (2021-2023)
- Diversity Coordinator Search Committee (2021)
- Women in Business Student Organization Faculty Advisor (2019-present)
- Research and Library Committee (2019-2020)

Department of Accounting

- Ph.D. Policies, Procedures, and Curriculum Committee (2019-present)
- Tenure-Track Faculty Search Committee (2019, 2022)
- Research Journal List Committee (2019)
- External Affairs and Outreach Committee (2018-present)
- Tax Curriculum Department Task Force (2016-present)
- Master of Accountancy Program Committee (2016-2019)

Honors & Awards

- Notable Contribution to Accounting Literature Award, American Accounting Association (2023)
- AIS Section Midyear Meeting Notable Contribution to Literature Award, American Accounting Association (2023)
- Dean's Distinction in Diversity, Inclusion, Culture and Equity (DICE)-Faculty Award, West Virginia University (2023)
- Student Engagement & Leadership Outstanding Faculty/Staff Lifetime Achievement Award, West Virginia University (2022)
- Chambers College Summer Salary Research Support, West Virginia University (2020-2023)
- *Accounting Horizons* Best Paper Award (2020)
- Council on State Taxation Publication Award (2020)
- Faculty Travel and Development Grant, West Virginia University (2016-2019, 2021)
- Linda and Richard Farris Graduate Assistant Fellowship, Oklahoma State University (2014-2015)
- Distinguished Graduate Fellowship, Oklahoma State University (2012-2015)
- Gold Medal Award, Oklahoma Society of Certified Public Accountants (2010)

Professional Membership and Certifications

- Certified Public Accountant (Oklahoma, 2014-currently active; West Virginia, 2024-currently active)
- American Accounting Association
 - Accounting Information System Section
 - American Taxation Association Section
 - Diversity Section
 - Strategic and Emerging Technologies Section
- West Virginia University Women's Leadership Initiative
- Institutional Review Board Certification
- Beta Gamma Sigma