

Zachary T. Mohr

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EDUCATION

Ph.D. in Public Affairs and Administration, University of Kansas, May 2013

Master of Public Administration, University of Kansas, May 2007

B.S. Economics, *Cum Laude*, Kansas State University, May 2005

Other certifications and credentials

Certified Government Financial Manager (CGFM), June 2017

AREAS OF SPECIALIZATION

Government Cost Accounting; Accountability and Management; Budgeting

ACADEMIC APPOINTMENTS

2013-Present *Assistant Professor*

Department of Political Science and Public Administration

Affiliated with the Public Policy PhD Program since 2015

The University of North Carolina at Charlotte

2009-2013 *University Fellow, Graduate Research and Teaching Assistant*

School of Public Affairs and Administration

The University of Kansas

BOOK

Mohr, Z. (Ed.). (2017) Cost Accounting in Government: Theory and Applications. New York.
Routledge.

PEER-REVIEWED JOURNAL ARTICLES

*Mohr, Z., (forthcoming) The Kansas Budget Experience from 2012 to 2017 Municipal Finance
Journal.*

- Brandon, W. & **Mohr, Z.** (forthcoming) “Securing Social Security Solvency, Addressing an Important Social Determinant of the Health of Seniors and the American Public” *Politics and Life Sciences*
- Piatak, J. & **Mohr, Z.** (2019) More gender bias in academia? Examining the influence of gender and formalization on student worker rule following *Journal of Behavioral Public Administration* DOI: 10.30636/jbpa.22.76
- Mohr, Z.**, Pope, J.V.,* Kropf, M.E., & Shepherd, M. (2019) Strategic Spending: Does Politics Influence Election Administration Expenditure? *American Journal of Political Science*, 63(2), 427-438.
- Mitchell, D. & **Mohr, Z.** (2019) Accountability in Public Management Networks: An Analysis of Cost Monitoring in Chicago Municipal Networks *International Journal of Public Administration*. <https://doi.org/10.1080/01900692.2018.1561714>
- Mohr, Z.**, Raudla, R., & Douglas, J. (2018) Cost accounting practices in Europe: A tale of two organizational levels *Public Performance and Management Review*, 41(4), 696-722.
- Borry, E., Dehart-Davis, L., Kauffman, W., Merritt, C., **Mohr, Z.**, & Tummers, L. (2018) Formalization and Consistency Heighten Organizational Rule Following: Experimental and Survey Evidence *Public Administration*, 96 (4), 841-841.
- Piatak, J., **Mohr, Z.**, & Leland, S. (2017) Bureaucratic accountability in third-party governance: Experimental evidence of blame attribution during times of budgetary crisis, *Public Administration*, 95(4), 976-989.
- Mohr, Z.** (2017). Cost Accounting at the Service Level: A Transaction Cost Analysis *Public Administration Quarterly* 41(1), 89-127.
- Mohr, Z.** (2016). Performance Measurement and Cost Accounting: Are they competing or complementary systems of control? *Public Administration Review* 76(4), 616-625.
- Mohr, Z.** (2015). An Analysis of the Purposes of Cost Accounting in Large U.S. Cities. *Public Budgeting and Finance*, 35(1), 95-115.
- Dehart-Davis, L., Davis, R., & **Mohr, Z.** (2015). Green Tape and Job Satisfaction: Can Organizational Rules Make Employees Happy? *Journal of Public Administration Research and Theory*, 25(3), 849-876.
- Lu, Y., **Mohr, Z.**, & Ho, A.T.K. (2015). Taking Stock: Assessing and Improving Performance Budgeting Theory and Practice. *Public Performance & Management Review*, 38(3), 426-458.

PEER-REVIEWED BOOK CHAPTERS

- Mohr, Z.** (2019) Cost Accounting Systems and Practices for Greater Operational and Financial Sustainability: A Framework for Understanding Costing Evolution and Connections to

other Sustainability Strategies in *Financial Sustainability of Public Sector Entities: The Relevance of Accounting Frameworks* eds. Josette Caruana et al Palgrave Macmillan.

Mohr, Z. & Mushipe, T.* (2019) “Cost Politics in Local Government: A Framework and Comparative Case Study of Airport Takeovers” in *Building a Sustainable Transportation Infrastructure for Long-Term Economic Growth* ed. Olga Smirnova IGI Global, 200-216.

BOOK REVIEWS

Mohr, Z. (forthcoming) Leisha Dehart-Davis, *Creating Effective Rules in Public Sector Organizations*. (Washington, D.C.; Georgetown University Press, 2017). *Review of Public Personnel Administration*.

Mohr, Z. (2019) Oliver James, Sebastian R. Jilke and Gregg G. Van Ryzin, *Experiments in Public Management Research: Challenges and Contributions* (Cambridge: Cambridge University Press, 2017) *Public Administration Review*, 79(2).

Mohr, Z. (2016). Accounting in Networks. Hakansson, H., Kraus, K., & Lind, J. New York: Routledge. 2010. *International Public Management Review*, 17(2), 131-138.

Mohr, Z. (2013). Budgetgate: Bob Woodward's Quest for Budget Blame. *Public Administration Review*, 73(3), 532-534.

Mohr, Z. (2012). Review of the book *Boomerang: Travels in the New Third World* by Michael Lewis. *Public Integrity*, 14(2), 211-218.

OTHER SCHOLARLY PUBLICATIONS

Kropf, M. and **Mohr, Z.** (forthcoming). Election Costs. In: Jones, M.P. (ed.) *Voting and Political Representation in America: Issues and Trends* ABC-CLIO.

Mohr Z., and Mitchell D. (2019) *Decision-Making in Networks*. In: Farazmand, A. (eds) *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Springer, Cham

Mohr, Z. (2018). 3.21 The Research-Practice Gap in Accounting in the Public Sector in the USA. In L. Ferry et al (eds.) *The Research-Practice Gap on Accounting in the Public Services: An International Analysis* (97-99). Palgrave MacMillan.

Mohr, Z., Kropf M., Pope, J.V., Shepherd, M.J., and Esterle, M. (2018) *Election Administration Spending in Local Election Jurisdictions Results from a Nationwide Data Collection Project* *Medium* July 27.

Mohr, Z. and Esterle, M.* (2017) *State Collection of County Financial Data Sources* *Death & Taxes*, September 5.

Mohr, Z. (2017) There are two sides to every coin: Or is there Common Sense about Cost Accounting in Government? *Death & Taxes*, March 20.

Brown, M. and **Mohr, Z.** (2017) Acquisition in a World of Joint Capabilities: Methods for Understanding Cross-Organizational Network Performance. In *Acquisition Research Program Sponsored Report Series*. Monterey, CA. Naval Postgraduate School.

EXTERNALLY FUNDED GRANTS AND CONTRACTS (As Faculty)

Mohr, Z., Kropf, M.E., Shepherd, M.J., & Pope, J.V. (2018) New Initiatives Grants in Election Science MIT Election Data and Science Lab “Estimating Election Administration Spending in the 50 States.” Amount funded \$20,000

Mohr, Z., Kropf, M.E., Shepherd, M.J., & Pope, J.V. (2017) New Initiatives Grants in Election Science MIT Election Data and Science Lab “How Much Are We Spending on Election Administration?” Amount funded \$19,895.

Brown, M. and **Mohr, Z.** (2015) Naval Post-graduate School Acquisition Research Program NPS-BAA-14-002 “Acquisition in a World of Joint Capabilities: Methods for Understanding Cross-Organizational Network Performance” Amount funded \$116,267.

AWARDS AND HONORS (As Faculty)

Oral Parks Memorial Best Faculty Paper Award (2019) with Martha Kropf, JoEllen Pope, and Mary Jo Shepherd for “Do Politics Influence Election Administration Expenditure? Evidence from North Carolina Counties”, paper presented at the 2018 North Carolina Political Science Association Conference.

2019 W+GRA Seed Funding Opportunity (2019) with Jaclyn Piatak “Who Abides by Workplace Rules? An Examination of Gender and Gender Congruence in Rule Following” Women and Girls Research Alliance \$4,500.

Artinian Travel Award, Southern Political Science Association (2018) \$500.

UNC Charlotte Junior Faculty Development Award (2017)

UNC Charlotte College of Liberal Arts and Sciences Small Grant Program (2016) “Certified Government Financial Manager” Amount funded \$1,100.

UNC Charlotte Faculty Research Grant 2014 "Inherent Problems in Common Sources of Municipal Financial Data" Amount funded \$6,000.

WORKS UNDER REVIEW

- Mohr, Z., Douglas, J., & Raudla, R. “Comparing Cost Accounting Use across European Countries: The role of history, region, and fiscal stress.” *Revise and Resubmit*
- Shepherd, M.J., Pope, J.V., Kropf, M.E. & Mohr, Z. “Guns or Butter... or Elections? Exploring the budgetary tradeoffs of election administration at the local level.” *Revise and Resubmit*
- Mohr, Z. and Kearney, L. “Behavioral Public Budgeting and Finance: A Critical Review of Behavioral Experiments”
- Mohr, Z. and Kearney, L. “An Analysis of the Types and Purposes of Cost Accounting in US Cities”
- Kropf, M.E., Pope, J.V., Shepherd, M.J., and Mohr, Z. "Making Every Vote Count: The Important Role of Managerial Capacity in Achieving Better Election Administration Outcomes"
- Leland, S., Piatak, J., and Mohr, Z., & “Accountability in Government Contracting Arrangements: Experimental Analysis of Blame Attribution across Levels of Government”
- Mohr, Z., Martha Kropf, JoEllen Pope, Mary Jo Shepherd, and Ahmad Hill** “Evaluating the Recessionary Impact on Election Administration Budgeting and Spending”
- Piatak, J. and Mohr, Z. “Rule Formalization, Gender Congruence, and Rule Following: Examining Prosocial Rule Breaking for Internal and External Stakeholders”

WORKS IN-PROGRESS

- “Exploration of the technocratic mentality among European bureaucrats” (with Jim Douglas and Ringa Raudla)
- “Election Administration Spending in Local Election Jurisdictions: Results from a Nationwide Data Collection Project” (with Martha Kropf, JoEllen Pope, Mary Jo Shepherd, and Madison Esterle)
- “Election Director Professionalization in North Carolina Counties” (with Martha Kropf, JoEllen Pope, Mary Jo Shepherd, and Madison Esterle)
- “Effects of Network Diversity and Complexity on Major Defense Acquisition Programs.” (with Maureen Brown)
- “Does Human Capital Asset Specificity or Technical Asset Specificity Influence the Use of Government Cost Accounting? Lessons from a Local Government Implementation”
- “How Pervasive are the Effects of Transaction Costs? Analyses of Cost Drivers in Municipal Cost Accounting”

CONFERENCE PRESENTATIONS

- Hill, A. Shepherd, M., Pope, J.V., Mohr, Z. “Evaluating the Recessionary Impact on Election Administration Budgeting and Spending” presented at the Southern Political Science Association conference, Austin TX, January 19, 2019.
- Shepherd, M., Pope, J.V., Mohr, Z., Kropf, M.E. “Guns or Butter... or Elections? Exploring the budgetary tradeoffs of election administration at the local level” presented at the Association for Budget and Financial Management conference, Denver CO, October 6th, 2018.
- “Election Director Professionalization in North Carolina Counties” (with Martha Kropf, JoEllen Pope, MaryJo Shepherd, and Madison Esterle) at Southeastern Conference on Public Administration (SECoPA), September 20th-23rd, 2018 Birmingham AL.
- “Accountability in Government Contracting Arrangements: Experimental Analysis of Blame Attribution across Levels of Government” (with Jaclyn Piatak and Suzanne Leland) at Southeastern Conference on Public Administration (SECoPA), September 20th-23rd, 2018 Birmingham AL
- “Election Administration Spending in Local Election Jurisdictions: Results from a Nationwide Data Collection Project” (with Martha Kropf, JoEllen Pope, Mary Jo Shepherd, and Madison Esterle) Election Sciences, Reform, and Administration (ESRA) conference, University of Wisconsin-Madison on July 26-27, 2018.
- Mohr, Z. “TAXES AND THE YELLOW BRICK ROAD IN KANSAS: An analysis of the Brownback tax cuts” from 2012 to 2017 at the Western Social Sciences Conference. April 4-6, San Antonio, Texas.
- Mohr, Z. “Exploring Different Dimensions of Transaction Costs through a Qualitative Case Study of Cost Accounting Implementation” at the International Research Society for Public Management (IRSPM) Conference. April 11-13, 2018, Edinburgh, Scotland.
- Mohr, Z., JoEllen Pope, Martha E. Kropf, and Mary Jo Shepherd. Do Politics Influence Election Administration Expenditure? Evidence from North Carolina Counties. North Carolina Political Science Association, Raleigh, NC, February 23, 2018.
- Mohr, Z., JoEllen Pope, Martha E. Kropf, and Mary Jo Shepherd. Election Administration Financing and Its Determinants in North Carolina Counties. Association for Budgeting and Financial Management (ABFM), October 6-8, 2017, Washington D.C.
- Douglas, J., Mohr, Z., & Raudla, R. Does Cost Accounting Complement Other NPM Instruments? Evidence from European Countries. IIAS International Congress, Aix-en-Provence, France, May 30-June 2, 2017.

- Mohr, Z., Douglas, J., & Raudla, R. Comparing Cost Accounting Use across European Countries: The role of history, region, and fiscal stress. International Research Society for Public Management Annual Conference (IRSPM), April 19-21, 2017, Budapest, Hungary.
- Kropf, Martha E., Zachary Mohr, JoEllen Pope and Mary Jo Shepherd “Administrative Capacity: The Case of Election Administration in North Carolina. Paper presented at the 2017 Southern Political Science Association, New Orleans, LA. Also presented as a poster at Association for Public Policy Analysis and Management (APPAM) Annual Conference 2016 and at the North Carolina Political Science Association Meeting, March 4, 2017, Rockhill, SC.
- Mohr, Z., Piatak, J., & Leland, S. The Blame Game: Experimental Analysis of Service Delivery, Budget Constraints, and Accountability. Southeastern Conference on Public Administration (SECoPA), October 13-16, 2016, Raleigh, NC.
- Brown, M., & Mohr, Z. Effects of Network Diversity and Complexity on Major Defense Acquisition Programs. Southeastern Conference on Public Administration (SECoPA), October 13-16, 2016, Raleigh, NC.
- Mohr, Z., & Pope, J., Are sustainable financial management practices keeping up with sustainability ideals: the case of sustainable purchasing in the federal government. Association for Budgeting and Financial Management (ABFM), October 6-8, 2016, Seattle, WA.
- Mohr, Z., Raudla, R., & Douglas, J. Cost accounting practices in Europe: A tale of two organizational levels. Association for Budgeting and Financial Management (ABFM), October 6-8, 2016, Seattle, WA.
- Brandon, W.P. & Mohr, Z. “Negotiating Social Security Solvency: Benign Benefit Cuts to Achieve a Compromise of “Shared Pain” presented at the Annual Meeting of the Association for Politics and the Life Sciences, Madison WI, October 23 & 24, 2015
- Mohr, Z. & Mitchell, D. “Financial Management and Cost Accountability in Networks: An Exploratory Analysis of Indirect Cost Monitoring in Chicago Local Government Networks” presented at the 2015 Association for Budget and Financial Management Conference October 3, 2015.
- Brandon, W.P. & Mohr, Z. “Reforming the U.S. State Pension: Optimizing Social Security Cuts to Jump-Start Political Compromise” International Conference on Public Policy. Milan, Italy; July 2015
- Mohr, Z. & Mitchell, D. “An analysis of indirect cost measurement in public management networks: Insights from Chicago local government networks” presented at the 2015 Public Management Research Conference, June 13, 2015.

- Mohr, Z. and Mushipe, T. “Beyond Bean-counting: The Role of Costs during the Charlotte-Douglas Airport Takeover” presented at the North Carolina Political Science Association, November 27, 2015
- Brandon, W.P., Mohr, Z., & Alt, P. “Relieving the Social Security Debt Shackles by Chaining the CPI COLA: Technically Feasible, Politically Difficult, Ethically Fair” presented at the 142nd Annual Meeting of the American Public Health Association, November 15-19, 2014
- Mohr, Z. “Competing and Complementary Controls: The relationship between general cost accounting and performance measurement” presented at the Association for Budget and Financial Management Conference 2014
- Mohr, Z. “Modern Governance, Cost Accounting and Transaction Costs: Why cost accounting is an important new area of research and how it can be studied empirically in government” presented at the American Accounting Association Annual Conference 2014
- Mohr, Z. & Mitchell, D. “Old Techniques and New Concepts: Cost accounting in public management networks” (with David Mitchell) presented at the Western Social Sciences Conference 2014
- Mohr, Z. “How Pervasive are the Effects of Transaction Costs? Analyses of Cost Drivers in Municipal Cost Accounting” presented at the Association for Budget and Financial Management Conference 2013
- Mohr, Z. “Establishing Theory for the Financial Management of Governance and Collaboration” presented at the Association for Budget and Financial Management Conference 2013
- Lu, Y., Mohr, Z. & Ho, A.T.K. “Taking Stock: Assessing and Improving Performance Budgeting Theory and Practice” presented at the American Society of Public Administration Conference 2013
- Mohr, Z. “Mutually Beneficial: Cost Accounting and Performance in Local Government” Southeast Conference of Public Administration Annual Conference 2012
- Dehart-Davis, L. Davis, R. & Mohr, Z. “Red Tape vs. Green Tape: A Comparison of Rule Effectiveness Theories”, Presented at the International Research Society for Public Management Annual Conference 2012
- Mohr, Z. “A Context Mediated Model of Risk Behavior”, Presented at the Western Social Sciences Association, Annual Conference 2010, Section on Public Budget and Finance

INVITED TALKS AND PRESENTATIONS

- "The Role of financing in sustainable infrastructure" – LBST 2301 Sustainable Infrastructure
September 10, 2018
- "Why the organizational control of government may be the greatest, most interesting, most important research question of all times." UNCC Honors Program Presentation February 15, 2017.
- "Acquisition in a World of Joint Capabilities: Methods for Understanding Cross-Organizational Network Performance" (with Maureen Brown) The Naval Postgraduate School Acquisition Research Symposium, May 5, 2016.
- "Cost Accounting and Public Service Delivery Networks: The story of Chicago local government networks" North Carolina Local Government Budget Association Winter Conference, December 11, 2014.
- "Performance Measurement and Cost Accounting: Are they competing or complementary systems of control?" UNCC Public Policy Speaker Series, Invited Research Presentation, November 20, 2014.
- "*Activity Based Costing Full Cost Allocation Plan*" Report and presentation for the City of Prairie Village, Kansas – April 29, 2013
- "Activity Based Costing: Lessons from a Small City Implementation" (with Quinn Bennion), Professional Presentation, Midwest Public Finance Conference 2012

TEACHING EXPERIENCE

POLS 3010	"Behavioral Public Policy and Public Administration"
MPAD 6187	"Public Management Problem Solving"
MPAD 6352	"Public Financial Reporting and Accountability"
MPAD 6126	"Data Analysis for Decision Making"
MPAD 6350	"Public Financial Management"
PUAD 435 (KU)	"Generating, Allocating, and Managing Public Resources"

COMMUNITY AND PUBLIC SERVICE

- Centralina Council of Government Region of Excellence Award Judge (2015)
- Media Interviews – WCCB (2014), FOX46 (2014), TWC 14 (2015, 2016)
- Speaker at Central Piedmont Chapter of ASPA on Faculty Research, January 14, 2016
- Central Piedmont ASPA Chapter, Board Member. June 2014 - Present
- Financial Analysis for Bond Referenda, Colwich Residents in Support of a City Pool 2013
- FUSE Foundation of Kansas, Inc., Charter Board Member, Secretary, 2008 – 2010

DEPARTMENT, COLLEGE & UNIVERSITY SERVICE

POLS Lab Director (Summer 2019 – present)
Department Executive Committee (2018-2019)
Charlotte Research Scholars Program (2018)
Budget Concentration Review Committee, Chair (Fall 2018)
Charlotte Community Scholars Program (2016, 2017)
CLAS Faculty Council Alternate (2017-2019)
Capitalism Studies Minor Formation Committee (August 2017 – present)
Campus Sustainability Week Speaker October 3, 2016
UNC Charlotte MPA Alumni/Student Conference Panel Member/Organizer (2015, 2016)
MPA Chair Selection Committee (Fall 2014 –Spring 2015)
MPA Marketing Committee, (Fall 2014 – Summer 2016)
ICMA Student Chapter Advisor, (Spring 2014 – Summer 2016)
Masters of Public Administration Student Government Advisor, (Fall 2013 – Summer 2016)

PROFESSIONAL SERVICE

Preconference organizer (with Ileana Stecollini) “Financial Dimensions of Public Organization Performance and Theory” Public Management Research Conference, Chapel Hill NC
June 11, 2019.
Panel Discussant, SeCOPA 2013, WSSA 2013, AAA 2014
Panel Organizer and Chair, ABFM 2013
Periodic Journal and Book Reviewer – *American Journal of Political Science; Public Administration Review; American Review of Public Administration; Public Administration; Public Management Review; Municipal Finance Journal; Journal of Public Budgeting, Accounting, and Financial Management; State Politics and Policy Quarterly; International Journal of Public Sector Management; Review of Public Personnel Administration; Public Policy and Administration; Routledge; REBUS*
Graduate Students of Public Administration (University of Kansas), Treasurer, 2009 – 2012

PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS

Local Government Workplaces Initiative
Association of Budget and Financial Management
Public Management Research Association
American Society of Public Administration

PROFESSIONAL WORK EXPERIENCE

2007-2008 *City Administrator*
 City of Cheney, KS

2006-2007 *Assistant to the City Manager*
 City of Arkansas City, KS

2005-2006 *City Manager Internship*
 Ottawa, KS

*Indicates PhD student co-author

**Indicates undergraduate student co-author

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