Marc Plooster

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Education

Indiana University, O'Neill School of Public and Environmental Affairs, Ph.D. in Public Affairs, Anticipated Graduation Spring 2027

- Fields: Public Finance (major) and Public Management (minor)
- Committee: Craig L. Johnson (chair), Deanna Malatesta, Justin Ross, Denvil Duncan, Brian Miller
- Dissertation: *Three Essays on the Intersection of Governmental Accounting, Post-Employment Defined Benefits, and the Municipal Bond Market*

Grand Valley State University, Seidman College of Business, Master of Science in Accounting: Fall 2017

Grand Valley State University, Meijer Honors College, B.S. Public and Nonprofit Administration and Political Science (*Cum Laude*)*:* Spring 2014

- Advisor: Gordy Alderink
- Honors Thesis: "Socialism in the United States? Arguing for the Unsocialismality of the Affordable Care Act"

Manuscripts Under Review

Plooster, Marc. "GASB 68 and the Cost of States' Debt: The Role of Disclosure Timing and Cost-Sharing Design." *Journal of Pension Economics and Finance.*

Johnson, Craig L., Luis Enrique Navarro Ulloa, and Marc Plooster. "State Revolving Fund Collateralized Debt Obligations (SRF CDOs): Repayment Security, Credit Ratings and Borrowing Costs." *Journal of Public Budgeting, Accounting, & Financial Management.*

Martin J. Luby, Mark T. Kim, Craig L. Johnson, Marc Plooster and Libby Morris. "The Evolution of the Municipal Securities Market in the 21st Century (2000-2025)." *Public Budgeting & Finance.*

Works in Progress

Hiem, Brad, Lady Ikeya, Yuanyuan Liu**,** Marc Plooster, and Andrey Yushkov. "State and Local Fiscal Responses to the Tax Cuts and Jobs Act of 2017."

Plooster, Marc. "Accounting Standards and the Cost of School District Debt: Using State Aid Grants to Measure Exposure to Retiree Benefit Liability Recognition."

Plooster, Mary Adams, and Marc Plooster. "Trickle Down Polarization: The Impact of Election Timing on Local Nonpartisan Elections."

Plooster, Marc. "The Effects of Single Audit Threshold Increases on Financial Reporting: Evidence from Common Core of Data Fiscal District Data."

Grants

Plooster, Marc. "Disclosures Experiment." $10,000. Governmental Accounting Standards Board, Gilbert W. Crain Memorial Research Grant. Funded.

Conference Presentations

Association for Budgeting and Financial Management, 2026

- "Do Pension-Standard Disclosures Affect Substate Governments? Evidence from Michigan School Bonds"

American Accounting Association: Government and Nonprofit Midyear Meeting, 2026

- "The Effects of Single Audit Threshold Increases on Financial Reporting: Evidence from Common Core of Data Fiscal District Data"
- "GASB 68 and the Cost of States' Debt: The Role of Disclosure Timing and Cost-Sharing Design"

Association for Budgeting and Financial Management, 2025

- "GASB 68 and the Cost of States' Debt: The Role of Disclosure Timing and Cost-Sharing Design"

Midwest Political Science Association, 2025

- "State pension liabilities and the cost of debt: Does disclosure or recognition change the cost of debt?"

Public Choice Society, 2025

- "Trickle Down Polarization: The Impact of Election Timing on Local Nonpartisan Elections"

American Accounting Association: Government and Nonprofit Midyear Meeting, 2025

- "State Pension Liabilities and the Cost of Debt: Does Disclosure or Recognition Change the Cost of Debt?"

Midwest Political Science Association, 2024

- "Polarization and Local Government Finance: The Case of Texas Nonpartisan Bond Elections"

Public Choice Society, 2024

- "State pension liabilities and the cost of debt: does disclosure or recognition change the cost of debt?"

Research Experience
Researcher, State and Local Governance Initiative, Hoover Institution, Stanford University, Stanford, California: 2025 – Present

Research Assistant, Craig L. Johnson, O'Neill School of Public and Environmental Affairs, Indiana University, Bloomington, Indiana: 2022 – 2024

Research Consultant, Grand Valley State University Libraries, Allendale, Michigan: 2014 – 2015

Teaching Experience
Associate Instructor (Instructor of Record), O'Neill School of Public and Environmental Affairs, Indiana University, Bloomington, Indiana 2024 - Present

- SPEA-V346 Introduction to Governmental Accounting and Financial Reporting: Fall 2025 (2 sections)
- SPEA-V246 Elements of Government and Nonprofit Financial Accounting Cycle: Fall 2024, Spring 2025, Fall 2025, Spring 2027 (1 section each), Fall 2026 (2 sections)

Guest Lecturer on Implied Time Restrictions in SPEA-V246 Elements of Governmental and Nonprofit Financial Accounting Cycle: Spring 2024

Professional Experience
Treasurer, Trinity Episcopal Church, Bloomington, Indiana: August 2025 – Present

Treasurer, Episcopal Campus Ministry, Indiana University: May 2025 – Present

Accounting Supervisor, Holland City School District, Holland, Michigan: 2019 – 2022

Budget/Audit Analyst, Ottawa County, Grand Haven (West Olive), Michigan: 2017 – 2019

Financial Analyst, City of Grand Rapids, Grand Rapids, Michigan: 2015 – 2017

Research Areas
Governmental Accounting, Municipal Capital Markets, Public Financial Reporting, Government Pension Accounting, Public Sector Auditing.

Teaching Areas
Governmental Accounting, Nonprofit Accounting, Financial Accounting, Intermediate and Advanced Accounting, Public Budgeting and Finance

Awards and Honors
2026 O'Neill PhD Student Teaching Award, Indiana University, O'Neill School of Public and Environmental Affairs
2025 Michael Curro Best Student Paper Award, Association for Budgeting and Financial Management
2026 Alan Brass Ph.D. Fellowship in Public Affairs, Indiana University, O'Neill School of Public and Environmental Affairs

2025 Alan Brass Ph.D. Fellowship in Public Affairs, Indiana University, O'Neill School of Public and Environmental Affairs
2025 Student Fellow of the Public Choice Society, Public Choice Society
2024 Student Fellow of the Public Choice Society, Public Choice Society
2014 Most Outstanding Public and Nonprofit Administration Student, Grand Valley State University
2014 John H. Logie Fellow, Grand Valley State University and the City of Grand Rapids, Michigan

Professional Service
Editorial Assistant, *Public Budgeting & Finance*: 2023 – present
Reviewer: *Public Budgeting & Finance* and *Journal of Governmental and Nonprofit Accounting*
Treasurer, O'Neill Ph.D. Student Association (OPSA): 2024 – 2025
Panel Chair, O'Neill Undergraduate Honors Symposium: Spring 2024, Spring 2026
Mentor for an Undergraduate O'Neill Honors Student: Spring 2024
Graduate Council Student Representative, Grand Valley State University: 2015

Media Contributions
CareersinGovernment.com, GovTalk Blog: 2015 – 2019

Memberships
Association for Budgeting and Financial Management
American Accounting Association (Government and Nonprofit Section)
National Tax Association
Public Choice Society
Midwest Political Science Association