

## JAMES A. CHYZ

### Address

University of Tennessee  
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### EDUCATION AND PROFESSIONAL CERTIFICATIONS

Ph.D., Management University of Arizona, 2010  
Major area: Accounting  
Minor area: Finance  
MAC, University of North Carolina-Chapel Hill, 2003  
BA, Anthropology, Yale University, 2000  
Certified Public Accountant – CPA – (licensed in New Mexico since 2004)  
Accredited in Business Valuation – ABV – (licensed since 2017)

### ACADEMIC EXPERIENCE

Associate Professor of Accounting (with tenure) – University of Tennessee, 2016 – present  
Assistant Professor of Accounting – University of Tennessee, 2010 – 2016  
Graduate Teaching/Research Assistant – University of Arizona, 2006 – 2010  
MAC Research Assistant - University of North Carolina-Chapel Hill, 2002 – 2003

### PUBLISHED PAPERS

“Do Tax Sensitive Investors Liquidate Appreciated Shares with a Capital Gains Tax Rate Reduction” with Oliver Zhen Li. *National Tax Journal*, 65(3), September 2012.

“Labor unions and tax aggressiveness” with Oliver Zhen Li, Winnie Siu Ching Leung, and Oliver Meng Rui. *Journal of Financial Economics*, 108(3), June 2013.

“Did the Tax Act of 2003 increase Capital Investment by Corporations?” with John L. Campbell, Dan S. Dhaliwal, and William C. Schwartz, Jr. *Journal of the American Taxation Association*, Fall 2013.

“Personally tax aggressive executives and corporate tax sheltering” (dissertation) *Journal of Accounting and Economics*, 56(2–3), November–December 2013.

“The association between agency conflict and tax avoidance: A direct approach” with Scott D. White. *Advances in Taxation*, 21, 2014.

“Can paying ‘too much’ or ‘too little’ tax contribute to forced CEO turnover?” with Fabio Gaertner. *The Accounting Review*, 93(1): 103-130, January 2018.

“Overconfidence and corporate tax policy” with Fabio Gaertner, Asad Kausar, and Luke Watson. *Review of Accounting Studies*, 24 (3): 1114-1145, September 2019.

“Do financial analysts compel firms to make accounting decisions? Evidence from goodwill impairments” with Douglas Ayers, John Campbell, and Jonathan Shipman. *Review of Accounting Studies*, 24:1214-1251

“Implicit Taxes of U.S. Domestic and Multinational Firms During the Past Quarter-Century” with LeAnn Luna and Hannah Smith. Forthcoming at *Journal of the American Taxation Association*

“The Association between Auditor Provided Tax Planning and Tax Compliance Services and Tax Avoidance and Tax Risk” with Ronen Gal-Or, Vic Naiker, and Divesh Sharma. Forthcoming at *Journal of the American Taxation Association*

### **WORKING PAPERS**

“Separating Auditor Provided Tax Compliance and Tax Planning Services: Audit Quality Implications” with Ronen Gal-Or and Vic Naiker.

“The impact of non-GAAP disclosure on the purchase price allocation to definite-lived intangible assets in mergers and acquisitions” with Jason Ashby, Linda Myers, and Ben Whipple.

“Mimicking Tax Strategies: Evidence from IPOs” with Erin Henry, Thomas Omer, and Biyu Wu.

“Do Film Tax Incentives Impact the Association Between Financial Constraints and Film Quality?” with Roy Schmardebeck and Danielle Stanley.

### **MEDIA CITATIONS**

External: CFO Magazine (12/18/17); CPA Practice Advisor (12/18/2017); ValueWalk (12/18/2017); Accounting Today (12/19/2017); Accountingweb (01/05/2018)

### **REGULATORY CITATIONS**

American Accounting Association (AAA)’s comment letter on the Financial Accounting Standard Board (FASB)’s Implementation Costs from Cloud Computing exposure draft (4/2018)

### **INVITED PRESENTATIONS AND CONFERENCES**

Virginia Tech University, 2020  
2021 UNC Tax Symposium – Participant  
2019 University of Illinois Tax Symposium – Participant (scheduled)  
2019 UNC Tax Symposium – Participant  
2018 Universities of Waterloo & Texas Taxation Research Symposium – Participant  
University of Florida, 2018  
2018 University of North Carolina Tax Symposium – Participant  
University of Kentucky, 2017  
2017 *Contemporary Accounting Research Conference* – Participant  
2017 University of Illinois Tax Symposium – Presenter  
2017 Rotman Accounting Research Symposium – Participant  
University of Georgia, 2016  
North Carolina State University, 2016  
2016 Universities of Waterloo & Texas Taxation Research Symposium – Discussant  
2016 Rotman Accounting Research Symposium – Participant  
2016 ATA Doctoral Consortium – Presenter  
2016 ATA Midyear Meeting – Presenter  
Florida State University, 2015  
2015 University of Illinois Tax Symposium – Participant  
2015 University of North Carolina Tax Symposium – Participant  
2015 FARS Mid-Year Meeting – Discussant  
University of Wisconsin, 2014  
University of Connecticut, 2014  
University of Georgia, 2014  
2014 Taxation in a Global Economy Research Symposium – Participant  
2014 Rotman Accounting Research Symposium – Participant  
2014 INSEAD Accounting Symposium – Participant  
2014 *Journal of the American Taxation Association* Conference – Discussant  
Texas Christian University, 2014

2014 University of North Carolina Tax Symposium – Discussant  
Virginia Tech University, 2013  
2013 Florida State University SunTrust Conference – Discussant  
2012 Deloitte Trueblood Seminar for Professors – Faculty co-coordinator  
2012 University of North Carolina Tax Symposium – Participant  
2010 University of Waterloo Tax Policy Research Symposium – Discussant  
Southern Methodist University, 2010  
University of Tennessee, 2010  
University of Arkansas, 2010  
University of Houston, 2010  
Notre Dame University, 2010  
McGill University, 2010  
2010 University of North Carolina Tax Symposium – Participant  
2009 PAC-10 Plus Doctoral Consortium – Participant  
2008 University of Illinois and Deloitte IFRS/Tax Symposium– Participant

#### **OTHER CONFERENCES AND PRESENTATIONS**

2020 ATA Mid-Year Meeting  
2019 Deloitte Tax Faculty Symposium  
2018 National Taxation Association 111<sup>th</sup> Annual Conference on Taxation – Presenter  
2018 ATA Mid-Year Meeting  
2017 AICPA Valuation and Forensics Services Conference, Las Vegas, NV  
2016 AICPA Valuation and Forensics Services Conference, Nashville, TN  
2015 National Taxation Association 108<sup>th</sup> Annual Conference on Taxation – Presenter  
2015 AAA Annual Meeting  
2014 National Taxation Association 107<sup>th</sup> Annual Conference on Taxation - Presenter  
2014 Deloitte FSA Faculty Consortium  
2013 ATA Mid-Year Meeting  
2012 CAAA Annual Meeting, Charlottetown PEI – Presenter/Discussant/Reviewer  
2012 SEAAA Annual Meeting, Savannah, GA, 2012 – Presenter/Moderator  
2012 ATA Mid-Year Meeting  
2011 Deloitte Trueblood Seminar for Professors  
2011 SEAAA Annual Meeting, Destin, FL – Moderator  
2011 CAAA Annual Meeting, Toronto ON – Presenter/Discussant  
2011 ATA Mid-Year Meeting  
2011 Deloitte Trueblood Seminar for Professors  
2011 AAA New Faculty Consortium  
2010 ATA Midyear Meeting, Denver CO - Presenter

#### **REVIEWS FOR SCHOLARLY JOURNALS AND CONFERENCES**

Ad Hoc Reviewer for:

*The Accounting Review*  
*Journal of Accounting Research*  
*Contemporary Accounting Research*  
*Management Science*  
*Journal of Management Research*  
*Review of Accounting Studies*  
*European Accounting Review*  
*Journal of Accounting Auditing and Finance*  
*Journal of Accounting and Public Policy*  
*The Journal of Empirical Finance*  
*Accounting Horizons*  
*Journal of Corporate Finance*  
2014 AAA Annual Meeting – JATA section

2013 CAAA Annual Meeting – Tax section  
2013 AAA Annual Meeting – JATA and FARS sections  
2013 Southeast AAA Mid-Year Meeting – Tax section  
2012 CAAA Annual Meeting – Tax section

Editorial Board

*Journal of the American Taxation Association* (June 2016 – May 2018)

### **SERVICE**

#### *Profession:*

2020 ATA Early Career Development – Chair  
2020 ATA Nominations Committee  
2020 AAA Manuscript Awards Screening Committee  
2019 ATA Doctoral Dissertation Award Committee – Chair  
American Taxation Association Trustee, 2017-2019  
2018 ATA/KPMG Doctoral Consortium Committee – Chair  
2016-2017 ATA/KPMG Doctoral Consortium Committee – Vice-Chair  
FARS Sub-Liaison, Tax and Other area, AAA Annual Meeting, 2015  
2014-2015 ATA Manuscript Award Committee  
JATA Conference Committee, 2014  
ATA Mid-Year Meeting Planning Committee, 2013  
ATA Concerns of New Faculty Committee, 2011-2012  
Deloitte 2011-2012 Trueblood Seminar for Professors Planning Committee

#### *Doctoral Student Supervision (initial placement):*

Dissertation Committee Member – 2021 graduates  
Jason Ashby (University of Louisiana Monroe)  
Dissertation Committee Member – 2018 graduates  
Chen Haosi (Ohio University - Finance)  
Dissertation Committee Member – 2017 graduates  
Michelle Harding (Virginia Tech University)  
Hannah Smith (San Diego State University)  
Dissertation Committee Member – 2016 graduates  
Brian Blank (Mississippi State University - Finance)  
Dissertation Committee Member – 2015 graduates  
Douglas Ayres (Ball State University)  
Dissertation Committee Member – 2014 graduates  
Scott White (Oklahoma State University)  
Rob Whited (University of Massachusetts-Amherst)

#### *Department:*

University of Tennessee MAcc Program Tax Track Coordinator, 2019 – current  
University of Tennessee Faculty Search Committee, 2017  
University of Tennessee PhD Program and Research Committee, 2017  
University of Tennessee Faculty Search Committee, 2015  
University of Tennessee Department Head Search Committee, 2014  
University of Tennessee PhD Program and Research Committee, 2013 - 2015  
University of Tennessee Departmental Honors Awards Committee, 2013  
Co-coordinator, University of Tennessee Workshop Series, 2010 – 2016

#### *College and University:*

University of Tennessee Faculty Senate Athletics Committee (2019-2020)  
University of Tennessee Faculty Senate (term through Spring 2023)  
Honors Thesis Advisor, 2019-2020 (Victoria Heavey)  
GLS Thesis Advisor, 2018 (Xavier Greer)  
BUAD 100 Faculty Mentor, Fall 2018

GLS Thesis Advisor, 2017 (Gilbert Gilchrist)  
Doctoral Student Association Meeting Panelist  
EURECA Undergraduate Research Competition Judge 2018, 2019  
GLS Thesis Advisor, 2016 (Abigail Rozanski – winner of ORE Silver Award)  
GLS Thesis Advisor, 2014 (Georgia Ralston – winner of ORE Gold Award)  
University of Tennessee Research Program Impact Committee, 2014  
GLS Thesis Advisor, 2013 (Cris Manka)  
GLS Thesis Advisor, 2010 (Daniel Stone)

Community:

Coordinator/Instructor, Interactive Introduction to Financial Fraud Recognition, Tucson Police Department, Fall 2008, Spring 2009  
Yale undergraduate applicant ASC Interviewer, 2004 – present

**ACCOUNTING AND PROFESSIONAL EXPERIENCE**

Tax Senior, *Grant Thornton, LLP*, 2003-2006  
Professional Hockey Player, *Club Professionel Hockey de Dijon*, 2001-2002

**TEACHING – UNIVERSITY OF TENNESSEE**

- ACCT 535/531 Corporate Taxation and Accounting for Income Tax
- ACCT 522, Valuation I
- ACCT 523, Valuation II
- ACCT 611, Capital Markets Research in Accounting
- ACCT 414, Advanced Financial Reporting
- ACCT 431, Advanced Federal Income Taxation

**TEACHING – OTHER INSTITUTIONS**

- Capital Markets Research, PhD Seminar  
University of Georgia  
Fall 2016: Guest lecturer for John Campbell's seminar
- Coordinator/Instructor, PhD student SAS training course,  
University of Arizona  
Summer 2008, 2009

**GRANTS, HONORS, AND AWARDS**

Pugh Professorship, (2019)  
Haslam Summer Scholar Research Award, 2019  
Rhea and Ivy Excellence in Teaching Award, 2018  
UGR Spring Semester Research Assistant Grant  
SEC Research Travel Grant Recipient – 2017/2018 Academic Year  
Pugh and Company Accounting Faculty Excellence Award, 2017  
Haslam Summer Scholar Research Award, 2017  
Haslam College of Business Teaching Innovation and Development Grant, 2016  
Jeff & Janet Davis Faculty Research Fellow, 2015, 2016  
Best Discussant Award, 20<sup>th</sup> Annual JATA Conference, 2014  
University of Tennessee CBA Summer Research Grant, 2014  
University of Tennessee Summer GRA Grant (Sponsor) – PhD Student: Hannah Smith  
Dixon Hughes Goodman, LLP Professional Promise Award, 2013  
Beta Alpha Psi, Excellence in Teaching Award, 2013  
University of Tennessee – Quest Scholar of the Week, October, 2013  
Dixon Hughes Goodman, LLP Professional Promise Award, 2012  
PwC INquires Research Grant, 2011  
Deloitte Foundation Doctoral Fellowship, 2008

Eller College Dean's Service Award, 2009, 2008  
University of North Carolina MAC Program Research Assistantship, 2003  
Branford College (Yale University) Travel Fellowship, 1999  
Academic All-East Coast Athletic Conference 1999-2000  
4-year letter winner, Yale University Men's Ice Hockey Team, 1996-2000  
Assistant Captain, Yale University Men's Ice Hockey Team, 1999