

JAMES A. CHYZ

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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 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

Boston University, 2021
Virginia Tech University, 2020
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 111th 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 108th Annual Conference on Taxation – Presenter
2015 AAA Annual Meeting
2014 National Taxation Association 107th 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:

2021 ATA Vice President-Elect
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 Co-Chair – 2022 graduates
Danielle Stanley (Placement TBD)
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:

GLS Thesis Advisor, 2021-2022 (Will Gross)
University of Tennessee Faculty Senate Athletics Committee (2019-2022)
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

Haslam Summer Scholar Research Award, 2021
Haslam Summer Scholar Research Award, 2020
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, 20th 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