

Scott D. Dyreng

Curriculum Vitae

December, 2020

Fuqua School of Business
Duke University
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Academic Appointments

- Duke University (July 2020 - Present)
Professor of Accounting
- Duke University (July 2016 – June 2020)
Associate Professor of Accounting (with tenure)
- Duke University (July 2012 – June 2016)
Associate Professor of Accounting (without tenure)
- Duke University (July 2008 - June 2012)
Assistant Professor of Accounting
- Oxford University (August 2017 – December 2017)
Visiting Scholar

Education

- PhD, Accounting, University of North Carolina at Chapel Hill, 2008
- MAcc, Brigham Young University, 2003
- BS, Accounting, Brigham Young University, 2003
- AS, Accounting, Snow College, 1999

Publications

- “Tax Avoidance and Multinational Firm Behavior” with Michelle Hanlon. written for chapter in “Global Goliaths” edited by Fritz Foley, James R. Hines, and David Wessel. Forthcoming.
- “Future Performance Consequences of Earnings Management to Avoid Debt Covenant Violations” with Stephen A. Hillegeist and Fernando Penalva. European Accounting Review. Forthcoming.
- “Strategic Subsidiary Disclosure” with Jeffrey L. Hoopes, Patrick Langetieg, and Jaron Wilde. Journal of Accounting Research, 58 (3), 2020: 643-692.
- “When Does Tax Avoidance Result in Tax Uncertainty?” with Edward L. Maydew and Michelle Hanlon. The Accounting Review, 94 (2), 2019: 179-203.

- “Changes in Corporate Effective Tax Rates Over the Past Twenty-Five Years” with Edward L. Maydew, Michelle Hanlon, and Jacob R. Thornock. *Journal of Financial Economics*, 124 (3), 2017: 441-463.
- “Direct Evidence on the Informational Properties of Earnings in Loan Contracts” with Rahul Vashishtha and Joseph Weber. *Journal of Accounting Research*, 55 (2), 2017: 371-406.
- “Evidence of Manager Intervention to Avoid Working Capital Deficits,” with William J. Mayew and Katherine Schipper. *Contemporary Accounting Research*, 34 (2), 2017: 679-725.
- “The Effects Financial Constraints on Tax-motivated Income Shifting by U.S. Multinationals” with Kevin S. Markle. *The Accounting Review*, 91 (6), 2016: 1601-1627.
- “Public Pressure and Corporate Tax Behavior” with Jeffrey L. Hoopes and Jaron H. Wilde. *Journal of Accounting Research*, 51 (1), 2015: 147-186.
- “The Effect of Tax and Nontax Country Characteristics on the Global Equity Supply Chains of U.S. Multinationals” with Bradley P. Lindsey, Kevin S. Markle, and Douglas A. Shackelford. *Journal of Accounting and Economics*, 59 (2-3), 2015: 182-202.
- “CEO Pay-for-Complexity and the Risk of Managerial Diversion from Multinational Diversification,” with Shane S. Dikolli and Dirk E. Black. *Contemporary Accounting Research*, 31 (1), 2014: 103-135.
- “Exploring the Role Delaware Plays as a Domestic Tax Haven” with Bradley P. Lindsey and Jacob R. Thornock. *Journal of Financial Economics*, 108 (3), 2013: 751-772.
- “Religious Social Norms and Corporate Financial Reporting” with William J. Mayew and Christopher D. Williams. *The Journal of Business Finance & Accounting*, 39 (7-8), 2012: 845-875.
- “Where Do Firms Manage Earnings?” with Michelle Hanlon and Edward L. Maydew. *Review of Accounting Studies*, 17 (3), 2012: 649-687.
- “The Effects of Executives on Corporate Tax Avoidance,” with Michelle Hanlon and Edward L. Maydew. *The Accounting Review*, Vol. 85 (4), 2010: 1163-1189.
- “Using Financial Accounting Data to Examine the Effect of Foreign Operations Located in Tax Havens and Other Countries on US Multinational Firms’ Tax Rates,” with Bradley P. Lindsey. *The Journal of Accounting Research*, 47 (5), 2009.
- “Long-run Corporate Tax Avoidance,” with Michelle Hanlon and Edward L. Maydew. *The Accounting Review*, 83 (1), 2008: 61-82.

Working Papers

- “Tax Avoidance or Recent Losses?” with Christina M. Lewellen and Bradley P. Lindsey. Working Paper.
- “The Effect of U.S. Tax Reform on the Taxation of U.S. Firms’ Domestic and Foreign Earnings” with Fabio Gaertner, Jeffrey Hoopes, and Mary Vernon. Working Paper.
- “Renegotiation Costs and Contract Design” with Elia Ferracuti and Arthur Morris. Working Paper.

- “Contractual Complexity in Debt Agreements: The Case of EBITDA” with Adam B. Badawi, Elisabeth de Fontenay, and Robert Hills. Working Paper.
- “Foreign Earnings Repatriations and Domestic Employment” with Robert Hills. Working Paper.
- “Corporate Political Contributions and Tax Avoidance” with Zhenhua Chen and Bin Li. Working Paper.
- “The Cost of Private Debt Covenant Violation.” Working Paper.

Other Writings

- “Virtual Issue on Tax Research Published in the Journal of Accounting Research” with Edward L. Maydew. An invited note published online by Journal of Accounting Research. The document can be found at [http://onlinelibrary.wiley.com/journal/10.1111/\(ISSN\)1475-679X/homepage/VirtualIssuesPage.html](http://onlinelibrary.wiley.com/journal/10.1111/(ISSN)1475-679X/homepage/VirtualIssuesPage.html) or https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3068168.
- “Don’t Let Warren Politicize Accounting.” Op-Ed published in the Wall Street Journal on May 5, 2019, available here: <https://www.wsj.com/articles/dont-let-warren-politicize-accounting-11557089967>

Research Interests

Tax
Debt Contracting
Capital Markets

Teaching Interests

Tax
Managerial Accounting

Teaching Experience

Business and Common Purpose, (MBA daytime core)
Duke University, in development for 2021 debut.

Taxation and Global Management Decisions, (MBA daytime elective)
Duke University

Managerial Accounting, (MBA daytime elective)
Duke University

Cost and Managerial Accounting, (MMS daytime core)
Duke University

Managerial Accounting, (MBA weekend core)
Duke University

Awards

Distinguished Contributions to Accounting Literature Award (2020) for “Long Run Corporate Tax Avoidance” with Michelle Hanlon and Edward Maydew.
Excellence in Teaching Award, 2020, Duke MBA program
Excellence in Teaching Award, 2017, Duke MMS program
Excellence in Teaching Award, 2014, Duke MMS program
Excellence in Teaching Award, 2012, Duke MMS program
Excellence in Teaching Award, 2011, Duke MMS program.
Excellence in Teaching Award, 2010, Duke MMS program.
Deloitte Foundation Doctoral Fellowship, 2005 (\$25,000)

Invited Presentations

- 2020 International Tax Policy Forum
Stanford Summer Camp
Urban Brookings Tax Policy Center/UNC Tax Conference
London Business School (Scheduled)
Carnegie Mellon University (Scheduled)
- 2019 Brookings Institute
University of Texas – Austin
College of William and Mary
National Tax Association Annual Meeting
- 2018 Securities and Exchange Commission
University of Houston Bauer Accounting Symposium
Texas A&M University
Hong Kong Polytechnic University
Chinese University of Hong Kong
Hong Kong University of Science and Technology
- 2017 NYU Law
London Business School
Oxford Business Law
Oxford Centre for Business Taxation
- 2016 Penn Law
Michigan State University

Otto Beisheim School of Management (WHU)
Rotman Accounting Research Conference
University of Southern California

- 2015 University of Tennessee
Brigham Young University
University of Utah
Utah State University
Tax Foundation, Washington D.C.
- 2014 Stanford University
Florida State University
National Tax Association Annual Meeting
Vienna University of Business and Economics
South Eastern Summer Accounting Research Conference (SESARC)
UNC Accounting Doctoral Seminar
- 2013 Rutgers
Washington University
Virginia Tech
BYU Accounting Symposium
Illinois Symposium on Tax Research
European Institute for Advanced Studies in Management Tax Workshop
South Eastern Summer Accounting Research Conference (SESARC)
UNC Accounting Doctoral Seminar
- 2012 Colorado Summer Accounting Research Conference
New York University
Massachusetts Institute of Technology
- 2011 Review of Accounting Studies Conference, Boconni University, Milan Italy
University of Washington
Arizona State University
Notre Dame University
American Taxation Association Midyear Meeting
London Business School Accounting Symposium
Oxford University Centre for Business Taxation Summer Symposium
- 2010 University of Oregon
National Tax Association Annual Meeting
Brigham Young University Accounting Symposium
- 2009 Florida International University
Brigham Young University Accounting Symposium
American Accounting Association Annual Meeting

- 2008 University of Arizona
University of Iowa
Texas A&M University
Duke/UNC Fall Camp
University of Michigan
Duke University
University of Georgia
Massachusetts Institute of Technology
Northwestern University
University of Pennsylvania
The Ohio State University
University of Chicago
University of Rochester
Columbia University
Yale University
- 2007 Brigham Young University Accounting Research Symposium
2006 Brigham Young University Accounting Research Symposium
2005 National Tax Association Meetings

Conference Participation

- 2020 University of North Carolina Tax Symposium
Journal of Accounting and Economics Conference
- 2019 University of North Carolina Tax Symposium
Journal of Accounting and Economics Conference
- 2018 Journal of Accounting Research Conference
University of Texas / University of Waterloo Tax Symposium
University of North Carolina Tax Symposium
Bauer Accounting Symposium
- 2017 Journal of Accounting Research Conference
University of North Carolina Tax Symposium
- 2016 Journal of Accounting Research Conference
Journal of Accounting and Economics Conference
Journal of the American Taxation Association Conference
University of North Carolina Tax Symposium
- 2015 Journal of Accounting and Economics Conference
Journal of the American Taxation Association Conference
University of North Carolina Tax Symposium

- 2014 Journal of Accounting and Economics Conference
National Tax Association Annual Meetings
University of Texas / University of Waterloo Tax Symposium
South Eastern Summer Accounting Research Conference (SESARC)
University of North Carolina Tax Symposium
- 2013 Journal of Accounting and Economics Conference
Brigham Young University Accounting Research Symposium
European Institute for Advanced Studies in Management Tax Workshop
Journal of Accounting Research Conference
South Eastern Summer Accounting Research Conference (SESARC)
University of North Carolina Tax Symposium
University of Illinois Tax Symposium
- 2012 Journal of Accounting and Economics Conference
Colorado Summer Accounting Research Conference
Brigham Young University Accounting Research Symposium
University of North Carolina Tax Symposium
- 2011 Review of Accounting Studies Conference
Journal of Accounting and Economics Conference
University of North Carolina Tax Symposium
American Tax Association Midyear Meeting
London Business School Accounting Symposium
Oxford University Center for Business Taxation Summer Symposium
University of Illinois Tax Symposium
- 2010 University of North Carolina Tax Symposium
Global Issues in Accounting Conference
London Business School Accounting Symposium
Journal of Accounting and Economics Conference
National Tax Association Annual Meetings
Brigham Young University Accounting Research Symposium
- 2009 University of North Carolina Tax Symposium
University of Illinois Tax Symposium
Review of Accounting Studies Conference
Brigham Young University Accounting Research Symposium
- 2008 University of North Carolina Tax Symposium
Duke/UNC Fall Camp
Brigham Young University Accounting Research Symposium
Review of Accounting Studies Conference
- 2007 Journal of Accounting and Economics Conference

Journal of Business, Finance, and Accounting Conference
University of North Carolina Tax Symposium
Duke/UNC Fall Camp
Global Issues in Accounting Conference

- 2006 NBER Financial Reporting and Taxation Conference
AAA Deloitte Doctoral Consortium
University of North Carolina Tax Symposium
Duke/UNC Fall Camp
Global Issues in Accounting Conference
ATA Midyear Meetings and Doctoral Consortium
- 2005 University of Illinois Tax Symposium
University of North Carolina Tax Symposium
Brigham Young University Accounting Research Symposium
Duke/UNC Fall Camp
ATA Midyear Meetings and Doctoral Consortium
- 2004 University of North Carolina Tax Symposium
Duke/UNC Fall Camp

Professional Activities

Accounting Area PhD Program Coordinator (2019 – present)
Faculty Advisory Committee (2010--2011; 2020 – present)
Doctoral Advisory Committee (2019 – present)
Honor Board Pool (2019 – present)
Curriculum Committee (2013-2014)
Faculty Hearing Committee
Ad Hoc Committee to explore the possibility of a Masters in Accountancy Program (2015)
Organizer of Duke's side of the Duke/UNC Fall Camp (2012, 2013, 2014)
Organizer of the Accounting area's workshop series (2015 – 2017)
Trustee of the American Taxation Association (2015 – 2017)
Organizing Committee for the UNC Tax Symposium (2015 – present)
Keynote speaker, European Institute for Advanced Studies in Management Tax Workshop (2013)
Invited instructor, UNC Tax Doctoral Seminar (2013, 2014, 2015, 2016, 2017, 2018, 2019)¹
Invited faculty participant, American Taxation Association Midyear Meeting Doctoral Consortium (2011)

Editorial Advisory and Review Board

The Accounting Review
Journal of Accounting and Economics
National Tax Journal

Special Editor

Journal of Management Accounting Research

¹ For more information, see <https://tax.unc.edu/index.php/event/2020-tax-doctoral-consortium/>

*Special Interest Forum on the Interface Between
Managerial Accounting and Tax*

Ad hoc reviewer

The Accounting Review
Journal of Accounting and Economics
Journal of Accounting Research
Journal of Finance
Review of Financial Studies
Journal of Financial and Quantitative Analysis
Management Science
National Tax Journal
Contemporary Accounting Research
Review of Accounting Studies
Accounting, Organizations and Society
Journal of Accounting and Public Policy
Journal of Business, Finance, and Accounting
Journal of Management Accounting Research

Dissertation Committees

Matthew Kubic

Duke University (Accounting, 2020)
Initial Placement: University of Texas - Austin
Committee Member

Ahmet Degerli

Duke University (Finance, 2020)
Initial Placement: Federal Reserve Board, Division
of Monetary Affairs
Committee Member

Robert Hills

Duke University (Accounting, 2019)
Initial Placement: Penn State University
Co-chair (with Katherine Schipper)

Alex Young

Duke University (Accounting, 2015)
Initial Placement: North Dakota State University
Co-chair (with Per Olsson)

Justin Murfin

Duke University (Finance, 2010)
Initial Placement: Yale
Committee member

Saskia Kohlhase

Vienna University of Economics and Business
(Accounting, 2016)
Initial Placement: Rotterdam School of
Management
Committee member