

# **Scott D. Dyreng**

## **Curriculum Vitae**

December, 2020

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Fuqua School of Business  
Duke University  
100 Fuqua Dr., Box 90120  
Durham, NC 27708

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Phone: 919-660-8004  
scott.dyreng@duke.edu

### **Academic Appointments**

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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**

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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**

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- “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**

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- “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

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“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](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

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Tax  
Debt Contracting  
Capital Markets

## Teaching Interests

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Tax  
Managerial Accounting

## Teaching Experience

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### **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**

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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**

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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**

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- 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

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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)<sup>1</sup>  
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
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Special Editor	Journal of Management Accounting Research
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<sup>1</sup> 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**

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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