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## Zackery D. Fox

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Assistant Professor  
Brigham Young University  
Marriot School of Business  
556 Tanner Building  
Provo, UT 84602

Email: [zack.fox@byu.edu](mailto:zack.fox@byu.edu)  
Phone: 801-422-5223

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### Professional Experience

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*Academic experience:*

Assistant Professor, Brigham Young University, 2022 – Present  
Assistant Professor, Texas A&M University, 2021 – 2022  
Instructor and Research Assistant, University of Oregon, 2016 – 2021

*Industry experience:*

Tax Auditor, Utah State Tax Commission, 2014 – 2015  
Tax Accountant, Hinton Burdick CPAs & Advisors, 2013 – 2014

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### Education

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Ph.D., Accounting, University of Oregon, 2021  
M.Acc., Accounting, Brigham Young University, 2016  
B.S., Accounting (Minor: Spanish), Dixie State University, 2014

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### Research

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*Publications:*

- [“Beyond Borders: Uncertainty in Supragovernmental Tax Enforcement and Corporate Investment”](#)
  - With Martin Jacob, Jaron Wilde, and Ryan Wilson
  - *The Accounting Review*, 2022 97(6): 233-261
- [“Double Trouble? IRS’s Attention to Financial Accounting Restatements”](#)
  - With Ryan Wilson.
  - *Review of Accounting Studies*, 2023 28: 2002-2038

*Invited Publications:*

- [“Discussion of ‘The Effect of Changes in Income Shifting on Affiliate Managers’ Internal Reporting Decisions”](#)
  - With Ryan Wilson.
  - *Contemporary Accounting Research*, 2023 40(1): 120-165 (see Appendix 2)

*Working Papers:*

- “Redesigning Executive Incentives: The Rising Role of Subjective Performance Measures”
  - Dissertation

- The AAA 2025 Competitive Manuscript Award
  - 4<sup>th</sup> round, *The Accounting Review*
- “Foreign Tax Holiday Participation and U.S. Employment and Investment Loss”
  - With Linda Krull and Scott Rane
  - 3<sup>rd</sup> round, *Contemporary Accounting Research*
- “To Teach or to Learn? Disclosure Incentives in the Face of Investment Opportunities”
  - With Jaewoo Kim and Bryce Schonberger
  - 3<sup>rd</sup> round, *The Accounting Review*
- “Politically-Informed Trading and Managerial Learning from Stock Price”
  - With Jaewoo Kim, Bryce Schonberger, and Laura Wellman
- “Are Mandatory Proprietary Disclosure and Voluntary Non-Proprietary Disclosure Complements or Substitutes? Evidence from SFAS No. 131”
  - With Jaewoo Kim, Hunter Pearson, and Kyle Peterson
- “The Effect of Economic Nexus on Sales Tax Avoidance and Retail Competition”
  - With John Robinson and Stephen Stewart
  - 2<sup>nd</sup> round, *The Accounting Review*
- “Measuring Multinationality”
  - With Hannah Judd, Jon Kerr, and Jake Thornock
- “Tax Litigation as a Signal of Accounting Confidence”
  - With Jeremy Lee, Sean McGuire, and Ryan Wilson

### **Presentations (Myself as the Presenting Author)**

- “Measuring Multinationality”
  - IU Spring Tax Camp – 2024
- “The Effect of Economic Nexus on Retail Competition”
  - 2023, University of Illinois Symposium on Tax Research
  - 2023, Washington State University, Invited Presentation
  - 2022, Central Texas Tax Symposium – Waco, Texas
- “Beyond Borders: Uncertainty in Supragovernmental Tax Enforcement and Corporate Investment”
  - 2020, Texas – Waterloo Tax Research Conference – Virtual
- “To Teach or to Learn? Disclosure Incentives in the Face of Investment Opportunities”
  - 2021, Hawaii Accounting Research Conference (HARC) – Virtual
  - 2020, University of Oregon – Eugene, Oregon
- “Taxes and the Use of Subjectivity in Executive Bonus Plans”
  - 2021, FARS Midyear Meeting – Virtual
  - 2021, Texas A&M University – Virtual, Invited Presentation
  - 2021, Washington State University – Virtual, Invited Presentation

- 2021, University of Colorado, Boulder – Virtual, Invited Presentation
- 2020, University of Missouri – Virtual, Invited Presentation
- 2020, UConn – Virtual, Invited Presentation
- 2020, Brigham Young University – Virtual, Invited Presentation
- 2020, BYU Accounting Research Symposium – Virtual
- 2020, Berlin – Vallendar Conference on Tax Research – Virtual
- 2020, University of Oregon – Eugene, Oregon
- “Foreign Tax Holiday Participation and U.S. Employment and Investment Loss”
  - 2021, Brigham Young University, Invited Presentation
  - 2020, 113<sup>th</sup> NTA Annual Meeting – Virtual
  - 2020, AAA Annual Meeting – Virtual
  - 2020, AAA Western Regional Meeting
  - 2020, ATA Mid-Year Meeting – Dallas, Texas
- “Double Trouble? IRS’s Attention to Financial Accounting Restatements”
  - 2019, EIASM – Barcelona, Spain
  - 2019, AAA Western Regional Meeting – Newport Beach, California
  - 2019, ATA Mid-Year Meeting – Washington D.C.
  - 2018, University of Oregon – Eugene, Oregon
  - 2018, BYU Accounting Research Symposium – Provo, Utah
  - 2017, University of Oregon – Eugene, Oregon

### **Conferences Attended**

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- ATA Midyear Meeting, 2018, 2019, 2020, 2021, 2023, 2025
- AAA Annual Meeting, 2019, 2020, 2021, 2022
- AAA Western Regional Meeting, 2019, 2020, 2021
- AAA Deloitte Foundation – J. Michael Cook Doctoral Consortium, 2019
- EIASM Conference on Current Research in Taxation, 2019
- University of Illinois Tax Doctoral Consortium, 2019, 2021
- University of Illinois Tax Symposium, 2019, 2023
- BYU Accounting Research Symposium, 2015, 2017, 2018, 2019, 2020, 2021, 2022, 2023
- Universities of British Columbia, Oregon, and Washington Conference, 2017, 2018, 2019
- Berlin – Vallendar Conference on Tax Research, 2020
- University of North Carolina Tax Symposium, 2020, 2021, 2022, 2023, 2024, 2025
- Texas – Waterloo Tax Research Conference, 2020, 2021, 2022, 2024
- NTA Annual Meeting, 2020
- SMU Accounting Symposium, 2020
- HARC, 2021
- FARS, 2021
- The Ohio State University Tax Symposium, 2021
- New Faculty Consortium, 2022
- Central Texas Tax Symposium, 2022
- Dartmouth College – Young Tax Scholar Symposium, 2022
- Texas A&M Accounting Conference, 2023
- Virginia Tech Accounting Conference, 2024

## Teaching Experience

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### *Brigham Young University:*

- Federal Income Taxation – ACC 405
  - Introduction to federal income tax.
- Advance Tax Analytics – ACC 526
  - Data Analytics using Python Programming with a focus on Tax.

### *Texas A&M University:*

- Corporate Taxation – ACCT 621
  - Introduction to corporate tax for first year PPA graduate students.

### *University of Oregon:*

- The Language of Business – BA 215
  - Introduction to accounting for business minors (Sole Instructor).
- Introduction to Financial Accounting – ACTG 211
  - Lab Instructor for Kyle Peterson.
  - Independently developed course content for new teaching format.

## Awards and Honors

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- The American Accounting Association Competitive Manuscript Award (2025)
- Robin & Roger Best Award for Excellence in Research (2019 – 2021)
- University of Oregon Dissertation Research Fellowship (2020 – 2021)
- AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow (2019)
- Charles H. Lundquist College of Business, Robin & Roger Best Teaching Award (2018)

## Service

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- Ad-Hoc Reviewer for:
  - *Journal of Accounting Research* (JAR)
  - *The Accounting Review* (TAR)
  - *Contemporary Accounting Research* (CAR)
  - *Journal of the American Taxation Association* (JATA)
  - *Journal of Accounting and Public Policy* (JAPP)
  - *Accounting Horizons*
  - HARC, 2020, 2021
  - FARS Midyear Meeting, 2021
  - ATA Midyear Meeting, 2021, 2023, 2024, 2025
  - JATA Conference, 2021, 2022, 2023
- Discussant:
  - ATA Midyear Meeting, 2023, 2024, 2025
  - EIASM, 2019

- AAA Annual Meeting, 2019, 2021
- Research Resource Committee for the ATA, 2023 – Present.

### **Additional Information**

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- Fluent in Spanish.
- Programming: Python, Stata, SAS
- College football at Utah Tech University – 2007, 2010 to 2012
  - Voted team captain (2012)
  - All-Conference Wide Receiver (2012)