

CARLOS E. JIMÉNEZ-ANGUEIRA, PH.D., CPA

College of Business Administration
University South Florida Sarasota-Manatee
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ACADEMIC EXPERIENCE

College of Business-Accounting

Assistant Professor (Fall 2014–present)

Department of Accounting, University of Texas at San Antonio

Assistant Professor (Fall 2008–Spring 2014)

Fisher School of Accounting, University of Florida

Graduate Assistant (Fall 2002–Summer 2008)

EDUCATION

University of Florida

Ph.D., Accounting, August 2008

Dissertation: *Tax Aggressiveness, Tax Environment Changes and Corporate Governance* (Gary McGill and Bipin Ajinkya, co-chairs)

Master of Accounting, Taxation Track, University of Florida, May 2003

University of Puerto Rico–Mayagüez

Bachelor in Business Administration, Accounting, June 1991

RESEARCH INTERESTS

Corporate income taxes and their influence on managerial decisions

Corporate governance

Executive compensation

PUBLICATIONS: IN REFEREED JOURNALS:

Jiménez-Angueira, C.E., Stuart, N.V. 2013. “Relative Performance Evaluation, Pay-for-Luck and Double Dipping in CEO Compensation.” *Review of Quantitative Finance and Accounting* (forthcoming).

Jiménez-Angueira, C.E. 2014. “How do Tax Regime Changes Affect the Market Valuation of Tax Avoidance?” *AABRI Journal of Finance and Accountancy* 15 (April 2014).

Jiménez-Angueira, C.E., Ochoa, L. 2014. “The Determinants and Market Implications of Long-Run Effective Tax Rates.” *Journal of Theoretical Accounting Research* 9 (2): 58–106.

Vance, C.A., and Jiménez-Angueira, C.E. 2014. “Ethical Attestation.” *The CPA Journal* (Forthcoming).

WORKING PAPERS

Jiménez-Angueira, C.E. 2014. Tax Avoidance, Tax Environment Changes, and Corporate Governance.

Vega, J., Yin, J., Jiménez-Angueira, C.E. 2014. The Impact of Troubled Asset Relief Program on Earnings Informativeness: A Study of Compensation Contracts.

WORK IN PROCESS

Jiménez-Angueira, C.E., Poe, A. Using the Deferred Tax Expense to Examine the Association between Auditor Switches and Earnings Quality.

PEER-REVIEWED PRESENTATIONS AND PROCEEDINGS

Jiménez-Angueira, C., Poe, A. 2013. Using the Deferred Tax Expense to Examine the Association Between Auditor Switches and Earnings Quality. Academy of Business Research Summer Conference.

Jiménez-Angueira, C.E., Vega, J. Yin, J. 2013. The Impact of Troubled Asset Relief Program on Earnings Informativeness: A Study of Compensation Contracts. Annual Meeting of the American Accounting Association.

Jiménez-Angueira, C.E., Vega, J. Yin, J. 2013. The Impact of Troubled Asset Relief Program on Earnings Informativeness: A Study of Compensation Contracts. 2013 Southeast Region Meeting of the American Accounting Association.

Jiménez-Angueira, C.E., Stuart, N.V. 2013. Relative Performance Evaluation, Pay-for-Luck, and Double-Dipping in CEO Compensation. Annual Research Conference of the Management Accounting Section of the American Accounting Association.

Jiménez-Angueira, C., Ochoa, L. 2012. Audit Quality and Tax Avoidance. Annual Meeting of the American Accounting Association.

Jiménez-Angueira, C., Poe, A. 2011. Using the Deferred Tax Expense to Examine the Association Between Auditor Switches and Earnings Quality. Mid-year Meeting American Accounting Association Diversity Section.

Jiménez-Angueira, C.E., Stuart, N.V. 2009. Do CEOs Control the Pay Process? Evidence from the Implementation of RPE. Annual Meeting of the American Accounting Association.

MEDIA CONTRIBUTIONS AND NON-REFEREED PUBLICATIONS

Jiménez-Angueira, C.E. (as tax expert). 2011. Rackspace top gun says tax, immigration rules need reform. *San Antonio Business Journal* (September 1, 2011).

Jiménez-Angueira, C.E. 2008. Looking at ... Accounting for Income Taxes: Do Managers Play "Truth or Dare" with Tax Accruals. International Center for Research in Accounting and Auditing-Fisher School of Accounting.

ACADEMIC AWARDS AND HONORS

2009 AAA New Faculty Consortium Fellow

2007 AAA/Deloitte/J. Michael Cook Doctoral Student Consortium Fellow

2002 Beta Gamma Sigma

2001 Ph.D. Project Conference Participant

1991 Best Accounting Student, University of Puerto Rico - Mayagüez Campus

1990 Phi Kappa Phi

COMPETITIVE GRANTS AND AWARDS

2013 Faculty Development Leave, University of Texas at San Antonio

2003 – 2008 AICPA Minority Doctoral Fellow

2003 – 2008 KPMG Foundation Doctoral Scholar

2002 Fisher Full Fellowship, Fisher School of Accounting–University of Florida

TEACHING INTERESTS

Corporate and entities taxation in the context of decision analysis
Managerial accounting with emphasis on control and decision analysis
Financial Accounting

TEACHING EXPERIENCE**University of South Florida Sarasota-Manatee**

Advanced Financial Accounting (graduate)
Cost Accounting and Control (undergraduate)

University of Texas at San Antonio

Introduction to Federal Income Tax (undergraduate)
Taxation of Business Entities (undergraduate)
Advanced Corporate Taxation (graduate)
Cost Analysis (undergraduate)

University of Florida

Cost Accounting (undergraduate)
Introduction to Managerial Accounting (undergraduate)
Principles of Financial Accounting (undergraduate)

DOCTORAL STUDENT SUPERVISION

Member, Ph.D. Committee, April Poe (University of Texas at San Antonio). Ph.D. awarded 2012.

INTERNAL AND EXTERNAL SERVICE

Member, Strategic Planning Committee, University of South Florida Sarasota-Manatee (2014-present)
Member, Planning Committee, ATA Mid-year conference (2014, present)
Committee Member, Ph.D. Committee, University of Texas at San Antonio Department of Accounting (2009–2014)
Reviewer, AAA Annual Meeting (2012–2013)
Reviewer, Management Accounting Section Mid-Year Meeting (2013)
Discussant, AAA Annual Meeting (2012, 2013)
Member, ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award Committee (2012)
Representative–UTSA University of Texas at San Antonio, Ph.D. Project Conference (2010 and 2012)
Faculty Marshall, UTSA Commencement Ceremony (2010–2012)
Grader, UTSA Department of Accounting Ph.D. Student Comprehensive Exam (2012)
Committee Member, Convocation Committee College of Business Representative, University of Texas at San Antonio (2011)
Ad Hoc Advisor, ALPFA Competition UTSA Team (2011)
Scholarship Committee UTSA Department of Accounting (Member 2010, Chair 2011)
College of Business Faculty Marshall, UTSA Convocation Ceremony (2010–2011)
Member, JATA Conference Committee (2010)
Reviewer, Business Association of Latin American Studies Annual Conference (2009)
Member, Planning Committee PhD Project Accounting Students Doctoral Association Conference (2005–2007)
Reviewer, *Journal of Business Research*

OTHER SYMPOSIA AND CONFERENCE ATTENDED

Overcoming Apathy in the Classroom, UTSA Teaching and Learning Center (2012)
Provost Academy on Teaching, University of Texas at San Antonio (2010)
University of Illinois/Deloitte Tax Research Symposium X (2008), XI (2009)
New Faculty Consortium, American Accounting Association (2009)

OTHER SYMPOSIA AND CONFERENCE ATTENDED (CONT.)

AAA/Deloitte/J. Michael Cook Doctoral Consortium (2007)

KPMG Ph.D. Project Accounting Doctoral Student Association Conference (2003–2007)

PROFESSIONAL EXPERIENCE

Abbott Laboratories, Puerto Rico Operations (1991–2001)

Cost Accounting Section Manager

Responsible for the cost accounting department in charge of cost accounting reporting and budgeting development, and the supervision of four cost accounting analysts (1998–2001)

Abbott Laboratories, Puerto Rico Operations (continued)

Financial/Cost Analyst

Responsible for analyzing product costs and production centers performance (1993–1998)

Financial Trainee

Professional development program (1991–1993)

PROFESSIONAL SOCIETY MEMBERSHIPS AND CERTIFICATIONS

American Accounting Association

American Taxation Association

KPMG Ph.D. Project Accounting Doctoral Student Association

Puerto Rico Society of Certified Public Accountants

Certified Public Accountant, Puerto Rico (1993)

ADDITIONAL INTERESTS

Long-distance running

Saltwater aquarium

Cooking