

Dr. John W. Darcy

The University of Texas Rio Grande Valley
Full Professor
School of Accountancy
john.darcy@utrgv.edu

Professional Positions

Professor, The University of Texas Rio Grande Valley. (September 1, 2015 - Present).

Interim Chairperson of the Department of Accounting and Business Law. (2009-2010).

Associate Dean for Undergraduate Education, College of Business Administration. (2008 - 2011).

Professor of Accounting and Business Law w/Tenure, University of Texas-Pan American, COBA. (September 1, 2013 - August 31, 2015).

Associate Professor of Accounting and Business Law w/Tenure, University of Texas-Pan American, COBA. (2007 - 2013).

Associate Dean for Undergraduate Education, University of Texas-Pan American, COBA. (2008 - 2011).

Coordinator of MSA and MAcc Graduate Programs in Accounting, University of Texas-Pan American. (2005 - 2008).

Assistant Professor, University of Texas-Pan American. (2002 - 2006).

Visiting Scholar, Kwansei Gakuin University, Nishinomiya, Japan. (2000).

Visiting Assistant Professor, University of Oklahoma, Business and International Academic. (1999 - 2000).

International Doctoral Dissertation Research Assistantship, University of Oklahoma. (1998 - 1999).

Tax Consultant, International Tax Consultant, Tokyo, Japan. (1994 - 1995).

Attorney at Law, Mitsui, Yasuda, Wani & Maeda, Tokyo, Japan. (1993).

Counselor at Law, Morgan, Lewis & Bockius, Los Angeles, CA. (1989 - 1993).

Attorney at Law, Pillsbury, Madison & Sutro, San Francisco, CA. (1987 - 1989).

Certified Public Accountant, Rooney, Ida, Nolt & Ahern, Oakland, CA. (1979 - 1987).

Education

PhD, The University of Oklahoma, 2002.

Major: Business

Dissertation Title: Seeing the Invisible: A Test of Rational Expectations in the Valuation of Human Capital

JD, University of San Francisco, 1987.

Major: Law

MBA, Golden Gate University, 1980.

Major: Taxation

MS, California State University - San Francisco, 1980.

Major: Business Administration

Dissertation Title: An Empirical Examination of Three Statistical Sampling Estimators in Auditing Stratified Accounting Populations

BA, Indiana University - Bloomington, 1970.

Major: East Asian Languages and Literatures

Licensures and Certifications

CPA - Texas, State of Texas State Board of Public Accountancy. (2003 - Present).

Attorney at Law - Washington, D.C., District of Columbia Court of Appeals. (1996 - Present).

Attorney at Law - California, Supreme Court of the State of California. (1988 - Present).

United States Tax Court Bar, United States Tax Court. (1982 - Present).

CPA - California, California Board of Accountancy. (1980 - Present).

Professional Memberships

American Taxation Association.

District of Columbia Bar.

National Tax Association.

State Bar of California.

Board of Directors, Rio Grande Valley Estate Planning Council. (2006 - Present).

Member of State Committee on Relations with Educational Institutions, Texas State Society of CPAs, Rio Grande Valley Chapter. (2005 - Present).

Texas State Society of Certified Public Accountants. (2004 - Present).

International Accounting Section, American Accounting Association. (2002 - 2005).

Awards and Honors

Articles Editor, U.S.F. Law Review.

McAuliffe Scholarship Recipient, University of San Francisco School of Law.

Who's Who in America, Marquis. (2009).

Who's Who in American Law, Marquis. (2009).

Who's Who in the World, Marquis. (2009).

Who's Who in America. (2008).

Best Paper Award, International College Teaching and Learning Conference, Cancun, Mexico. (2006).

Who's Who Among America's Teachers. (2006).

Who's Who Among America's Teachers. (2005).

Beta Gamma Sigma, Beta Gamma Sigma. (2002).

Accounting Fellow, CIBER Doctoral Internationalization Consortium. (1998).

Outstanding Teaching Assistant, University of Oklahoma. (1998).

Doctoral Consortium Fellow, American Accounting Association. (June 1998).

Graduated tied for 1st in Law School Class, University of San Francisco. (1987).

American Jurisprudence Awards (3), American Jurisprudence. (1986).

McAuliffe Honor Society, University of San Francisco School of Law. (1986).

Media Appearances and Interviews

UTRGV Rider. (April 25, 2016).

Publications

- Darcy, J. W. (2021). *The Japan Master Tax Guide 2020/2021, 19th edition*.
- Darcy, J. W. (2020). *The Japan Master Tax Guide 2020/2021, 18th edition*.
- Darcy, J. W. (2019). *The Japan Master Tax Guide 2019/2020, 17th edition*.
- Darcy, J. W. (2018). *The Japan Master Tax Guide 2018/2019, 16th edition*.
- Darcy, J. W. (2017). *Japan Master Tax Guide 2017-2018 (15th ed.)*. CCH Wolters Kluwer.
- Darcy, J. W., Yan, Y., Chou, L., & Chang, T. (2017). *The Impact of Social Responsibility on Corporate Performance: Evidence from Taiwan*. 6(2).
- Darcy, J. W. (2016). *Japan Master Tax Guide 2016/2017 (14th Edition)* (p. 684).
- Darcy, J. W. (2016). Doing Business in Asia - Japanese Taxation Release 130. In *Doing Business in Asia*. Thomson Reuters.
- Darcy, J. W. (2015). *Japan Master Tax Guide 2015/2016 13th edition*. Wolters Kluwer.
- Darcy, J. W. (2015). *Reducing the Cyclical Variability of Local Taxes in Japan Using a Three-Factor Tax Base*. 15(2), 95–106.
- Darcy, J. W. (2014). *Developing Enhanced Relationships With Taxpayers: Survey Responses To Tax Administrators' Evaluations Of Transfer Pricing Activities In Japan*. . Published.
- Darcy, J. W. (2014). Japanese Taxation System - Report 93. In *Japan Business Law Guide*. CCH - Wolters Kluwer.
- Darcy, J. W. (2014). *Japan Master Tax Guide, 12th Edition, 2014/2015*. Tokyo: Wolters Kluwer - CCH.. Tokyo, Japan: Wolters Kluwer - CCH.
- Darcy, J. W. (2013). Japan Taxation 2013. In *Doing Business in Asia*. Thomson Reuters.
- Darcy, J. W. (2013). *Japan-United States International Tax Transactions, Revision, Report No. 35, January 2013*. Tokyo, Japan: Wolters Kluwer - CCH.
- Darcy, J. W. (2013). *Japan Master Tax Guide, 11th Edition, 2013/2014*. Tokyo: Wolters Kluwer - CCH.. Tokyo, Japan: Wolters Kluwer - CCH.
- Darcy, J. W. (2012). *An Empirical Examination of Comparative Appraisal Factors Used In Federal Tax Litigation*. III(12), 1690–1703.
- Darcy, J. W. (2012). *Japan-United States International Tax Transactions, Revision, Report No. 34, August 2012*. Tokyo, Japan: Wolters Kluwer - CCH.
- Darcy, J. W. (2012). *Japan Master Tax Guide, 10th Edition, 2012/2013*. Tokyo: Wolters Kluwer - CCH.. Tokyo, Japan: Wolters Kluwer - CCH.
- Darcy, J. W. (2012). *A Test of Rational Expectations in the Valuation of Human Capital*. . Published.
- Darcy, J. W., Mollick, C., Rios, C., & Ybarra, R. (2011). *Observed Rationalizations for Dishonesty in a Closed Group*. 11 (No. 4): 81-92. . Published.
- Darcy, J. W. (2011). *Japan Master Tax Guide, 9th Edition, 2011/2012 (9th ed.)*.
- Darcy, J. W. (2011). *Japan-United States International Tax Transactions, Revision, Report No. 31, January 2010*. Riverwoods: CCH.. Riverwoods, IL, USA: CCH.
- Darcy, J. W. (2010). *Japan-United States International Tax Transactions, Revision, Report No. 27, December 2008*. Riverwoods, USA: CCH.
- Darcy, J. W. (2010). *Japan-United States International Tax Transactions, Revision, Report No. 30*. Riverwoods, IL, USA: CCH.
- Darcy, J. W. (2010). *Japan Master Tax Guide, 8th Edition, 2010/2011*. Singapore, USA: CCH.

- Darcy, J. W. (2010). *Seeing the Invisible: Use of Compensation Information in Market-Based Valuation of Human Capital*. 10(1), 63–77.
- Darcy, J. W. (2009). *Approximating the Benefits Principle of Taxation: The Case of Japan*. 9(3), 51–68.
- Darcy, J. W. (2009). *Japan Master Tax Guide 2009/10 (7th Ed.)* (p. 590).
- Darcy, J. W. (2009). *Japan-United States International Tax Transactions, Revision, Report No. 28, June 2009*. Tokyo, Japan and Riverwoods, IL: CCH.
- Darcy, J. W. (2008). *Japan-United States International Tax Transactions, Revision, Report No. 27, December 2008 June 2008*.
- Darcy, J. W., Mollick, C., Rios, C., & Ybarra, R. (2008, October 22). *Observed Rationalizations for Unethical Behavior in a Closed Group* (S. J. University & V. Universities, Eds.). New York, NY, USA: St. John's University.
- Darcy, J. W. (2008). *Japan Master Tax Guide, 2008/2009 (6th ed.)* (6th ed.). CCH.
- Darcy, J. W. (2008). *Japan-United States International Tax Transactions* (26th ed.). CCH, Incorporated.
- Darcy, J. W. (2007). *Japan-United States International Tax Transactions* (25th ed.). CCH, Incorporated.
- Darcy, J. W. (2007). *Doing Business in Asia*. Thomson Reuters.
- Darcy, J. W. (2007). *Japan Master Tax Guide, 2007/2008 (5th ed.)* (5th ed.). CCH.
- Darcy, J. W. (2007). *Japan-United States International Tax Transactions* (24th ed.). CCH, Incorporated.
- Darcy, J. W. (2006). *Japan-United States International Tax Transactions* (23rd ed.). CCH, Incorporated.
- Darcy, J. W., Taylor, V., Anderson, K., Tanenaka, T., & Doi, T. (2006). *Japan Business Law Guide*. CCH Asia.
- Darcy, J. W. (2006). *The Value Relevance of Value Added and Stakeholder Compensation Across Business Cultures*. 5(4), 29–44.
- Darcy, J. W., Sanchez, D., & Ruiz, M. (2006). *Champions from the Land of the Colonias: Lessons for Collaborative Learning from a National Championship Accounting Team*. 3(8), 41–53.
- Darcy, J. W. (2006). *Japan Master Tax Guide, 2006/2007 (4th ed.)* (4th ed.). CCH.
- Darcy, J. W. (2006). *Japan-United States International Tax Transactions* (22nd ed.). CCH, Incorporated.
- Darcy, J. W. (2006). *Are Strict Ethical and Regulatory Standards Needed to Safeguard Tax Preparer Information Outsourced Offshore?*. 29(1), 35–51.
- Darcy, J. W. (2005, December). *An Empirical Examination of Comparative Appraisal Factors Used in Federal Tax Litigation*. St. Pete Beach, FL, US: Proceedings of the Annual Meeting of the American Academy of Accounting and Finance.
- Darcy, J. W., Jarvis, S. S., & Fields, K. (2005). *Are There Meaningful Protections When Client Tax Information Is Outsourced Offshore?*. *X V*(1), 187–197.
- Darcy, J. W. (2005). *Japan Master Tax Guide, 2005/2006 (3rd ed.)* (3rd ed.). CCH.
- Darcy, J. W. (2004). *Japan Master Tax Guide, 2004/2005 (2nd ed.)* (2nd ed.). CCH.
- Darcy, J. W. (2003). *Japan Master Tax Guide, 2003/2004 (1st ed.)* (1st ed.). CCH.

Presentations

- Darcy, J. W. (Author & Presenter), Bird, R. (Presenter), Walters, N. (Presenter), CCH Tax Seminar, "Tax Policy Issues Arising out of the Current Emergency Situation," CCH, Tokyo, Japan. (June 1, 2011).
- Darcy, J. W., Oklahoma Foreign Policy Association, "Japan in Crisis: In the Shadow of the Miracle," Foreign Policy Association, Oklahoma. (February 9, 1999).

Darcy, J. W., American Bar Association Annual Meeting, "Tax Planning for Joint Ventures in the Pacific Rim -- Indonesia." (August 10, 1992).

Darcy, J. W., Third Annual International Law Weekend, "How U.S. Tax Policy Affects Foreign Investment," State Bar of California, International Law Section, California. (January 18, 1991).

Darcy, J. W., Japan Productivity Center, "Securitization of Commercial Real Property Under United States Law," Los Angeles. (August 31, 1990).

Darcy, J. W., State Bar of California on Planning for Inbound Transactions of Nonresident Aliens, "Portfolio Interest and Exempt Interest on Other Debt Obligations," Los Angeles. (June 16, 1990).

Darcy, J. W., American Bar Association National Institute, "Tax Planning for U.S. Investment in Japan," Los Angeles. (1989).

Teaching Experience

ACCT 6380, section 1, Professional Ethics. 27 enrolled.

ACCT 6380, section 01V, Professional Ethics. 25 enrolled.

ACCT 6328, section 1, Tax Topics. 3 credit hours. 11 enrolled.

ACCT 4346, section 90L, Mngrl Acct Intern. 3 credit hours. 12 enrolled.

ACCT. 3 credit hours. 14 enrolled.

ACCT 6360, section 1, Tax Research & Comm. 3 credit hours. 15 enrolled.

ACCT 6360, section 01V, Tax Research & Comm. 3 credit hours. 14 enrolled.

ACCT 6380, section 1, Professional Ethics. 3 credit hours. 25 enrolled.

ACCT 6380, section 01V, Professional Ethics. 3 credit hours. 13 enrolled.

ACCT 6328, section 1, Tax Topics. 19 enrolled.

ACCT 6360, section 90L, Tax Research & Comm. 3 credit hours. 27 enrolled.

ACCT 6362, section 01, Wealth, Transfers, Trusts, Esta. 3 credit hours. 22 enrolled.

ACCT 6380, section 01, Professional Ethics. 3 credit hours. 9 enrolled.

ACCT 6380, section 90L, Professional Ethics. 3 credit hours. 20 enrolled.

ACCT 6328, section 1, Tax Topics. 3 credit hours. 11 enrolled.

ACCT 6362, section 1, Wealth, Transfers, Trusts, Esta. 3 credit hours. 12 enrolled.

ACCT 6380, section 1, Professional Ethics. 3 credit hours. 11 enrolled.

ACCT 6380, section 90L, Professional Ethics. 3 credit hours. 23 enrolled.

ACCT 6328, section 1, Tax Topics. 3 credit hours. 14 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 9 enrolled.

MACC 6325, section 11, Wealth, Transfers, Trusts, Esta. 3 credit hours. 19 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 18 enrolled.

MACC 6380, section 90L, Professional Ethics. 3 credit hours. 15 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 20 enrolled.

MACC 6320, section 01, Tax Topics. 3 credit hours. 15 enrolled.

ACC 3300, section 01, Internship in Accounting. 3 credit hours. 4 enrolled.

ACC 3300, section 01, Internship in Accounting. 3 credit hours. 2 enrolled.

MACC 6360, section 01, Tax Research Methodology. 3 credit hours. 21 enrolled.

MACC 6325, section 01, Wealth Transfers, Trusts, Esta. 3 credit hours. 4 enrolled.

ACC 3300, section 01, Internship in Accounting. 3 credit hours. 3 enrolled.

MACC 6360, section 01R, Tax Research Methodology. 3 credit hours. 28 enrolled.

MACC 6320, section 01, Tax Topics. 3 credit hours. 24 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 18 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 3 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 2 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 37 enrolled.

MACC 6360, section 1, Tax Research Methodology. 3 credit hours. 33 enrolled.

ACC 4329, section 1, Corp and Partnership Tax. 3 credit hours. 39 enrolled.

ACC 3323, section 1, Individual Income Tax. 3 credit hours. 45 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 3 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 22 enrolled.

MACC 6380, section 1RX, Professional Ethics. 3 credit hours. 18 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 2 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 18 enrolled.

MACC 6320, section 1RX, Tax Topics. 3 credit hours. 7 enrolled.

ACC 4329, section 1, Corp and Partnership Tax. 3 credit hours. 29 enrolled.

ACC 3323, section 1, Individual Income Tax. 3 credit hours. 44 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 26 enrolled.

MACC 6333, section 1RX, Busi Law for Accountants. 3 credit hours. 16 enrolled.

MACC 6380, section 1RX, Professional Ethics. 3 credit hours. 22 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 4 enrolled.

ACC 4329, section 1, Corp and Partnership Tax. 3 credit hours. 40 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 11 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 52 enrolled.

MACC 6320, section 1RX, Tax Topics. 3 credit hours. 23 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 27 enrolled.

BLAW 3337, section 1, Business Law I. 3 credit hours. 49 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 32 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 1 enrolled.

ACCT 6322, section 2, Special Topics in Acctng. 3 credit hours. 2 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 32 enrolled.

BLAW 3337, section 1, Business Law I. 3 credit hours. 37 enrolled.

ACC 4333, section 1, Estate and Gift Taxation. 3 credit hours. 39 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 1 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 49 enrolled.

MACC 6360, section 1, Tax Research Methodology. 3 credit hours. 43 enrolled.

ACC 4329, section 1, Corp and Partnership Tax. 3 credit hours. 42 enrolled.

ACC 3323, section 1, Individual Income Tax. 3 credit hours. 25 enrolled.

ACC 3300, section 1, Internship in Accounting. 3 credit hours. 3 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 32 enrolled.

ACC 3323, section 1, Individual Income Tax. 32 enrolled.

MACC 6380, section 1, Professional Ethics. 3 credit hours. 39 enrolled.

MACC 6360, section 1, Tax Research Methodology. 3 credit hours. 20 enrolled.

MACC 6320, section 1, Tax Topics. 3 credit hours. 28 enrolled.

ACC 3323, section 1, Individual Income Tax. 3.0 credit hours. 32 enrolled.

MACC 6360, section 1. 24 enrolled.

ACC 4329, section 1. 17 enrolled.

MACC 6320, section 1. 22 enrolled.

MACC 6360, section 1. 18 enrolled.

MACC 6380, section 1. 14 enrolled.

MACC 6320. 16 enrolled.

MACC 6320, section 1. 12 enrolled.

ACC 3323. 29 enrolled.

MACC 6360. 24 enrolled.

MACC 6380. 42 enrolled.

MACC 6320. 15 enrolled.

ACC 3323. 37 enrolled.

ACC 4329. 23 enrolled.

MACC 6360. 16 enrolled.

ACC 3323. 50 enrolled.

ACC 4329. 24 enrolled.

ACC 3323, Accounting. 28 enrolled.

ACC 4329, Accounting & Business Law. 20 enrolled.

ACCT 6323, International Accounting. 4 enrolled.

ACC 3323, Accounting. 25 enrolled.

ACC 4329, Accounting. 32 enrolled.

ACC 6321, International Taxation. 6 enrolled.

ACC 4329, Accounting. 10 enrolled.

ACC 3322, Accounting. 12 enrolled.

ACC 4329, Accounting. 15 enrolled.

ACC 4333, Accounting. 18 enrolled.

Directed Student Learning

Internship Advisor, "Burton McCumber & Cortez, LLP (CPAs)."

Advised: Adelita Vargas

Internship Advisor, "Hidalgo County 389th District Court," Accounting & Business Law (UTPA).

Advised: Aissa Garza

Internship Advisor, "Ernst & Young, Houston," Accounting & Business Law (UTPA).

Advised: Alex Gonzalez

Internship Advisor, "Salinas Allen & Schmitt LLP (CPAs)," Accounting & Business Law (UTPA).

Advised: Amanda Mora

Internship Advisor, "Oscar Gonzalez CPA," Accounting & Business Law (UTPA).

Advised: Amando Pena

Internship Advisor, "KPMG, Houston," Accounting & Business Law (UTPA).

Advised: Claudia Garza

Internship Advisor, "Smith Fankhauser Voight & Watson PLLC (CPAs)," Accounting & Business Law (UTPA).

Advised: Hui Wang

Internship Advisor, "Ruben Guevara CPA," Accounting & Business Law (UTPA).

Advised: Joanna Urbina

Internship Advisor, "Patricia Almendarez CPA, McAllen," Accounting & Business Law (UTPA).

Advised: Judith Lopez

Internship Advisor, "KPMG, Houston," Accounting & Business Law (UTPA).

Advised: Laura Davila

Internship Advisor, "Gonzalez & Arrambide Inc. (CPAs)," Accounting & Business Law (UTPA).

Advised: Nicole Reyna

Internship Advisor, "Pricewaterhouse Coopers, Houston," Accounting & Business Law (UTPA).

Advised: Olgadiana Guerra

Internship Advisor, "Texas Instruments, Dallas," Accounting & Business Law (UTPA).

Advised: Perla Limas

Internship Advisor, "Pricewaterhouse Coopers, Houston," Accounting & Business Law (UTPA).

Advised: Vanessa Terveen

Undergraduate Honors Thesis, "KPMG ALPFA National Case Study Guide," Accounting & Business Law (UTPA).

Advised: Mariela Molina

Undergraduate Honors Thesis, Department of Political Science. (August 2016 - Present).

Advised: Janet Ekezie

Undergraduate Honors Thesis, "Tentative: Development of program for funding of development project in Nigeria," Political Science (UTPA). (August 2016 - Present).

Advised: Janet Ekezie

Faculty Development Activities Attended

Continuing Education Program, "2009 CPA Professional Continuing Education," Texas State Board of Public Accountancy.

University Service

Committee Member, University 'Tenure and Promotion Committee (2019 – present)

Faculty Advisor, Japanese Animation Club. (September 2015 - Present).

Faculty Mentor, UTPA Bridge Program. (2007 - Present).

Assistant Director, Law School Preparation Institute. (2004 - Present).

Committee Member, Honors Pre-Law Track. (April 2016 - May 2016).

Committee Member, Academic Affairs Leadership Team (AALT). (2008 - 2011).

Committee Member, Faculty Senate. (2003 - 2007).

Professional Service

University Representative on the Board of Directors, Texas State Society of CPAs – Rio Grande Valley Chapter, McAllen, Edinburg, Brownsville, etc., TX. (September 2015 - Present).

External Reviewer, Journal of Business Ethics. (2005 - 2011).

External Reviewer, Accounting and the Public Interest. (2008).

External Reviewer, Accounting and the Public Interest. (2007).

Southwest Association of Pre-Law Advisors. (2007).

U.S.F. Law Review Symposium on Chinese Law, University of San Francisco Law Review, San Francisco, CA. (1987).