

Lisa De Simone

McCombs School of Business
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ACADEMIC POSITIONS

McCombs School of Business, University of Texas at Austin

Associate Professor of Accounting	2020 – present
Gordon S. Moore Faculty Fellowship in Taxation	2021 – present

Stanford Graduate School of Business, Stanford University

Associate Professor of Accounting (untenured)	2017 – 2020
James and Doris McNamara Faculty Scholar	2017 – 2020
Assistant Professor of Accounting	2013 – 2017
John Osterweis and Barbara Ravizzi Faculty Scholar	2014 – 2015

EDUCATION AND PROFESSIONAL CERTIFICATION

University of Texas at Austin	May 2013
PhD, Accounting	

University of Missouri – Kansas City	December 2008
MS, Accounting	

Stanford University	June 2002
BA, Economics and German Studies	

Certified Public Accountant (Missouri, Inactive)	Since May 2009
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RESEARCH

Areas of Interest: Cross-jurisdictional income shifting, multinational corporations, international tax, other tax trade-offs and effects of tax-related regulations.

Peer-Reviewed Publications

- De Simone, L., R. Sansing and J. K. Seidman. 2013. “When are enhanced relationship tax compliance programs mutually beneficial?” *The Accounting Review* 88(6): 1971-1991.
- De Simone, L., J. R. Robinson, and B. Stomberg. 2014. “Distilling the reserve for uncertain tax positions: The revealing case of Black Liquor.” *Review of Accounting Studies* 19(1): 456-472.
- De Simone, L., M. Ege, and B. Stomberg. 2015. “Internal control quality: The role of auditor-provided tax services.” *The Accounting Review* 90(4): 1469-1496.
- De Simone, L. 2016. “Does a common set of accounting standards affect tax-motivated income shifting for multinational firms?” *Journal of Accounting and Economics* 61(1): 145-165.
 - American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award 2014
 - International Accounting Section Outstanding International Accounting Dissertation Award 2014
- De Simone, L., K. Klassen, and J. K. Seidman. 2017. “Unprofitable affiliates and income shifting behavior.” *The Accounting Review* 92(3): 113-136.
 - American Taxation Association Outstanding Manuscript Award 2020

6. De Simone, L., and R. Sansing. 2019. "Income shifting using a cost-sharing arrangement." *Journal of the American Taxation Association* 41(1): 123-136.
 - *Journal of the American Taxation Association* 2019 Outstanding Paper Award
7. De Simone, L., L. F. Mills, and B. Stomberg. 2019. "Using IRS data to identify income shifting to foreign affiliates." *Review of Accounting Studies* 24(2): 694-730.
8. De Simone, L., J. Piotroski, and R. Tomy. 2019. "Repatriation taxes and foreign cash holdings: The impact of anticipated tax reform." *Review of Financial Studies* 32(8): 3105-3143.
9. De Simone, L., J. Huang, and L. Krull. 2020. "R&D and the rising foreign profitability of U.S. multinational corporations." *The Accounting Review* 95(3): 177-204.
10. De Simone, L., J. Nickerson, J. K. Seidman, and B. Stomberg. 2020. "How reliably do empirical tests identify tax avoidance?" *Contemporary Accounting Research* 37(3): 1536-1561.
11. De Simone, L., R. Lester, and K. Markle. 2020. "Transparency and tax evasion: Evidence from the Foreign Account Tax Compliance Act (FATCA)." *Journal of Accounting Research* 58(1): 105-153.
12. De Simone, L., K. Klassen, and J. Seidman. 2022. "The effect of income-shifting aggressiveness on corporate investment." *Journal of Accounting & Economics* 74(1): 1-20.
13. De Simone, L., and M. Olbert. 2022. "Real effects of private country-by-country disclosure." *The Accounting Review* 97(6): 201-232.
14. De Simone, L., C. McClure, and B. Stomberg. 2022. "Examining the effects of the Tax Cuts and Jobs Act on executive compensation." *Contemporary Accounting Research* 39(4): 2376-2408.
15. Chen, S., L. De Simone, M. Hanlon, and R. Lester. 2023. "The effect of innovation box regimes on investment and employment activity." *The Accounting Review* 98(5):1-28.
16. De Simone, L. and B. Stomberg. 2023. "Has FATCA succeeded in reducing tax evasion through foreign accounts?" Forthcoming, *Oxford Review of Economic Policy*.
17. De Simone, L., B. Stomberg, and B. Williams. 2023. "Does tax enforcement disparately affect domestic versus multinational corporations around the world?" Conditionally accepted, *Contemporary Accounting Research*.

Other Publications

- Mills, L.F., and L. (De Simone) Stripling. 2010. "Book review of Developing a world tax organization: The way forward." *Journal of the American Taxation Association* 32(1), 84-86.

Working Papers

- De Simone, L, K. Klassen, and C. Valle Ruiz. 2023. "Tax and non-tax government policies and the location and relocation of patents." Preparing for first-round submission.
- De Simone, L, R. Lester, and A. Raghunandan. 2023. "Tax subsidy disclosure and local economic effects." Revising for resubmission to *Journal of Accounting Research*.
- De Simone, L. and M. Olbert. 2023. "How do multinational companies respond to destination-based taxes?" Preparing for first-round submission.
- De Simone, L. and B. Stomberg. 2023. "Information exchange and tax havens." Chapter in *Research Handbook on the Economics of Tax Havens*, Ed. A. Lejour and D. Schindler (Edward Elger Publishing).
- De Simone, L., C. Valle Ruiz, and J. Voget. 2023. "The impact of intangible assets' mobility on intangibles location and income shifting: Trademarks vs. patents."

TEACHING AND ADVISING

Areas of Interest: Personal taxes and financial planning, multijurisdictional tax

Teaching Experience

Tax Factors for Financial Planning (MBA), University of Texas at Austin 2021-present
International and Multistate Taxation (MPA), University of Texas at Austin 2020-present
Fundamentals of Taxation, University of Texas at Austin 2020
Introduction to Taxation, University of Texas at Austin 2020
Individual Taxes and Financial Planning (MBA), Stanford 2017-2020
Corporate Taxes and Business Strategy (MBA), Stanford 2017-2020
Selected Topics in Empirical Accounting Research (PhD), Stanford 2014-2019
Taxes and Business Strategy (MBA), Stanford 2014-2017
Fundamentals of Managerial Accounting, University of Texas at Austin 2011
Accounting PhD Seminar (PhD), London Business School June 2019

Podcast

[Taxes for the Masses](#) (see related resources for instructors on the podcast website)

Published Cases

De Simone, L., J.R. Robinson, and B. Stomberg. 2015. International Paper's Black Liquor Credit. Stanford Graduate School of Business Case No. A225.
De Simone, L., J.L. Hoopes, R. Lester and S. Melvin. 2016. Sticks and Stones? How Companies Respond to "Tax Shaming." Stanford Graduate School of Business Case No. A226.
De Simone, L., J.L. Hoopes, R. Lester and S. Melvin. 2016. Keeping it Real by Keeping Taxes Low: Etsy and Taxes. Stanford Graduate School of Business Case No. A227.

PhD Committees

Anthony Welsch (University of Texas 2023, Chair, Chicago Booth); Marcel Olbert (University of Mannheim 2020, Co-chair, London Business School), Charles McClure (Stanford 2018, member, Chicago Booth), Aneesh Raghunandan (Stanford 2017, member, London School of Economics)

OTHER PROFESSIONAL EXPERIENCE

Consulting and expert witness work July 2020 - present
(Two cases ongoing and not yet public)

Ernst & Young LLP Kansas City, Missouri
Transfer Pricing Manager for the international tax practice August 2005 – July 2009

Applied Biosystems Foster City, California
Business Analyst for strategic planning and business development December 2004 – July 2005

The Analysis Group Menlo Park, California
Senior Analyst for the economic consulting practice July 2002 – December 2004

PROFESSIONAL ACTIVITIES AND HONORS

Awards and Honors

Campbell Fellow at the Hoover Institution (2023), McCombs Research Excellence Award (2023), American Taxation Association Outstanding Manuscript Award (2020), *Journal of the American Taxation Association* 2019 Outstanding Paper Award, *Journal of the American Taxation Association*

Conference 2020 Edmund Outslay Best Discussant Award, Amplifier Teaching Award (2018), James and Doris McNamara Faculty Scholar (2017-2020), International Tax Policy Forum Research Grant (2016), American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award (2014), International Accounting Section Outstanding International Accounting Dissertation Award (2014), John Osterweis and Barbara Ravizzi Faculty Scholar (2014-2015), William W. and Ruth F. Cooper Continuing Fellow at the University of Texas at Austin (2012-2013), Bonham Fund Grant at the University of Texas at Austin (2012), Professional Development Award at the University of Texas at Austin (2012), McCombs Faculty Research Excellence Grant (2012), Supply Chain Management Center of Excellence at the Red McCombs School of Business Grant (2012), Accounting Doctoral Scholar (2009-2013)

Service to the Department and Business School

McCombs Office of Instructional Innovation Teaching Fellow (2022-2024), McCombs Office of Instructional Innovation Rigor Committee member (2022-2023), McCombs Office of Instructional Innovation Rigor – Faculty Sub-Committee Co-Chair (2022-2023), McCombs Department of Accounting Executive Committee Member (2022-2024), McCombs Department of Accounting Assistant Graduate Advisor (2021-2022), Stanford Graduate School of Business Future of Management Education Committee (2017-2018), Stanford Graduate School of Business Research Fellows Faculty Review Committee (2017), Stanford University Undergraduate Pre-Major Advisor (2014-2017)

Other Service

Senior Editor – Elect of the *Journal of the American Taxation Association* (2023-present), University of Texas Public Voices Fellow of the OpEd Project (2022-2023), Editorial Board member of *The Accounting Review* (2017-present), Editorial Board member of the *Journal of Financial Reporting* (2021-present), Editorial Board member of the *Journal of Accounting and Public Policy* (2022-present), American Accounting Association Publications and Research Committee (2019-present), Editorial Board member of the *Journal of the American Taxation Association* (2016-2019), American Taxation Association Awards Committee (2017-2019), American Accounting Association Competitive Manuscript Award Committee (2018-2019), *Journal of The American Taxation Association* Conference Committee (2019, 2014-2016), Financial Accounting and Reporting Section Midyear Meeting Editorial Committee (2017), National Tax Association Annual Conference Program Committee (2017), American Taxation Association Midyear Meeting Program Committee (2016-2017), American Taxation Association Outstanding Tax Dissertation Committee (2015-2016), American Taxation Association Outstanding Tax Manuscript Committee (2013-2015), International Accounting Section Outstanding Dissertation Award Committee (2014-2015)

Ad hoc Reviewer

Contemporary Accounting Research, Economic Journal, European Accounting Review, European Economic Review, Foundations and Trends, Journal of Accounting and Economics, Journal of Accounting Research, Journal of the American Taxation Association, Journal of Finance, Journal of Public Economics, Management Science, National Tax Journal, Review of Accounting Studies, Review of Financial Studies

Invited Presentations

- 2023 University of Illinois at Chicago (planned), Hoover Institution (planned), 2023 Kapnick Accounting Spring Conference at the University of Michigan (planned), University of Connecticut, 2023 Erasmus Accounting Workshop, Vrije Universiteit Amsterdam, University of Mannheim
- 2022 3rd Norwegian Tax Accounting Symposium, INSEAD Accounting Symposium, weARE Webinar Series: Conducting Research in International Settings
- 2021 American Taxation Association Doctoral Consortium, Wharton, The Ohio State University Tax Symposium, Southern Methodist University, University of Illinois at Urbana-Champaign, Carnegie Mellon University

- 2020 American Taxation Association Midyear Meeting, American Taxation Association Doctoral Consortium, International Tax Policy Forum
- 2019 Augsburg, The Ohio State University, WU Vienna
- 2018 Indiana University, London Business School Symposium, Midwest Finance Association Annual Meeting, New York University School of Law Symposium, University of Toronto
- 2017 American Taxation Association Midyear Meeting, Carnegie Mellon University, London Business School, London Business School Accounting Symposium, Summer School on Taxation and R&D at the University of Mannheim, University of Illinois Symposium on Tax Research XV 2017, University of Chicago
- 2016 American Taxation Association Midyear Meeting, Massachusetts Institute of Technology, University of Oregon, University of Southern California
- 2015 American Accounting Association Annual Meeting, Emory, *Journal of the American Taxation Association* Conference, National Tax Association Annual Conference, Santa Clara University, University of California Los Angeles, University of Iowa
- 2014 American Accounting Association Annual Meeting, American Taxation Association Midyear Meeting, Duke University, National Tax Association Annual Conference, Stanford Accounting Summer Camp, Tax Policy and the Activities of Multinational Firms Conference at Eberhard Karls Universitaet Tübingen, University of North Carolina Tax Symposium
- 2013 American Accounting Association Annual Meeting, Centre for European Economic Research Conference, Dartmouth College, London Business School, Michigan State University, Rice University, Stanford University, The Ohio State University, University of Georgia, University of Michigan, University of Pennsylvania, University of Rochester, University of Texas at Austin, University of Washington
- 2012 American Accounting Association Annual Meeting, American Taxation Association Midyear Meeting, EIASM Workshop on Current Research in Taxation, Miami Rookie Camp, Oxford University Center for Business Taxation Annual Symposium, Oxford University Center for Business Taxation Doctoral Meeting, University of Illinois Symposium on Auditing Research
- 2011 American Accounting Association Annual Meeting

Conference Attendances

- 2023 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, Erasmus Accounting Workshop, University of North Carolina Tax Symposium
- 2022 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, *Journal of Accounting Research* Conference, London Business School Symposium, University of North Carolina Tax Symposium
- 2021 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, *Journal of Accounting Research* Conference, Stanford Accounting Summer Camp,
- 2020 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, International Tax Policy Forum, Stanford Accounting Summer Camp, *Journal of Accounting and Economics* Conference
- 2019 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, *Journal of Accounting and Economics* Conference, *Journal of Accounting Research* Conference, London Business School Symposium, Stanford Accounting Summer Camp, Stanford Theory and Inference in Accounting Research Conference, University of Illinois Tax Symposium, University of North Carolina Tax Symposium
- 2018 *Journal of Accounting and Economics* Conference, *Journal of Accounting Research* Conference, Midwest Finance Association Annual Meeting, London Business School Symposium, Stanford Accounting Summer Camp

- 2017 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, *Journal of Accounting and Economics* Conference, London Business School Accounting Symposium, National Tax Association Annual Conference, Stanford Accounting Summer Camp, Summer School on Taxation and R&D at the University of Mannheim
- 2016 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, Colorado Summer Accounting Research Conference, *Journal of Accounting and Economics* Conference, National Tax Association Annual Conference, Stanford Accounting Summer Camp, University of Texas at Austin and University of Waterloo Second Biennial Taxation Research Symposium
- 2015 American Accounting Association Annual Meeting, American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, Joint Stanford/UC Berkeley Seminar, *Journal of Accounting and Economics* Conference, University of Illinois Tax Symposium, National Tax Association Annual Conference, Stanford Accounting Summer Camp, University of North Carolina Tax Symposium
- 2014 American Accounting Association Annual Meeting, American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, National Tax Association Annual Conference, Stanford Accounting Summer Camp, Stanford Causality in the Social Sciences Conference, Tax Policy and the Activities of Multinational Firms, University of North Carolina Tax Symposium
- 2013 American Accounting Association Annual Meeting, Taxing Multinational Firms Conference at the Centre for European Economic Research (ZEW) at the University of Mannheim, Stanford Accounting Summer Camp, Stanford Global Crossroads 2013: China's Capital Markets, University of Texas at Austin Spring Conference
- 2012 American Accounting Association Annual Meeting, American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, EIASM Workshop on Current Research in Taxation, KPMG/American Taxation Association Tax Doctoral Consortium, Oxford University Center for Business Taxation Annual Symposium, Oxford University Center for Business Taxation Doctoral Meeting, University of North Carolina Tax Doctoral Seminar, University of North Carolina Tax Symposium, University of Texas at Austin Spring Conference
- 2011 American Accounting Association Annual Meeting, American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference, KPMG/American Taxation Association Tax Doctoral Consortium, University of Illinois Tax Symposium, University of Texas at Austin Spring Conference