

## Lisa De Simone

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### ACADEMIC POSITIONS

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#### Stanford Graduate School of Business, Stanford University

Assistant Professor of Accounting

2013 – present

John Osterweis and Barbara Ravizzi Faculty Scholar

2014 – 2015

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### EDUCATION AND PROFESSIONAL CERTIFICATION

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#### 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

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**Areas of Interest:** Corporate tax, cross-jurisdictional income shifting, financial statement measures of tax avoidance, effects of tax-related regulatory changes, multinational corporations and international tax.

#### Peer-Reviewed Publications

De Simone, L., K. Klassen, and J. K. Seidman. 2016. “Unprofitable affiliates and income shifting behavior.” *The Accounting Review* (forthcoming).

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: 145-165.

- o American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award 2014

- o International Accounting Section Outstanding International Accounting Dissertation Award 2014

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., 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., R. Sansing and J. K. Seidman. 2013. “When are enhanced relationships between firms and revenue authorities efficient?” *The Accounting Review* 88(6): 1971-1991.

#### 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., L. F. Mills, and B. Stomberg. 2016. "Using IRS data to identify income shifting firms."
  - o Stanford Accounting Summer Camp paper 2015
- De Simone, L., and R. Sansing. 2016. "Income shifting using a cost sharing arrangement."
  - o *Journal of the American Taxation Association* Conference paper 2015
- De Simone, L., J. Nickerson, J. K. Seidman, and B. Stomberg. 2016. "How reliably do empirical tests identify tax avoidance?"
- De Simone, L., J. Huang, and L. Krull. 2016. "R&D and the rising foreign profitability of U.S. multinational corporations."
  - o University of Texas at Austin and University of Waterloo Second Biennial Taxation Research Symposium paper 2016
- De Simone, L., J. Piotroski, and R. Tomy. 2016. "Effects of anticipated regulation: Repatriation tax holiday and foreign cash holdings."
- Chen, S., L. De Simone, M. Hanlon, and R. Lester. 2016. "The effect of innovation box regimes on income shifting and real activity."
  - o Stanford Accounting Summer Camp paper 2016

## Works-in-Process

- De Simone, L., and R. Lester. 2016. "Non-tax costs of tax planning and the undersheltering puzzle."
- De Simone, L., and R. Lester. 2016. "The effect of repatriation tax costs on internal capital markets and firm financing."
- De Simone, L., K. Klassen, and J. Seidman. 2016. "Income shifting and investment decisions: Are multinational corporations 'fooled' by their own tax planning?"

## TEACHING

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**Areas of Interest:** Taxes and business strategy, personal taxes and financial planning, managerial accounting

### Teaching Experience

Taxes and Business Strategy (MBA), Stanford Graduate School of Business 2014-present  
Fundamentals of Managerial Accounting (Undergraduate), University of Texas at Austin 2011

### 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.

## PROFESSIONAL ACTIVITIES AND HONORS

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### Awards and Honors

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, Stanford Graduate School of Business 2014-2015  
William W. and Ruth F. Cooper Continuing Fellow, University of Texas at Austin 2012-2013  
Bonham Fund Grant 2012  
Professional Development Award 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

### **Professional Service**

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  
*Journal of The American Taxation Association* Conference Committee 2014-2016

### **Ad hoc Reviewer**

*The Accounting Review*  
*Contemporary Accounting Research*  
*European Accounting Review*  
*Foundations and Trends*  
*Journal of Accounting and Economics*  
*Journal of Accounting Research*  
*Journal of the American Taxation Association*  
*Journal of Public Economics*  
*Management Science*  
*National Tax Journal*  
*Review of Accounting Studies*

### **Invited Presentations**

2016 University of Oregon  
University of Southern California  
Massachusetts Institute of Technology  
American Taxation Association Midyear Meeting  
2015 Emory  
University of California, Los Angeles  
University of Iowa  
Santa Clara University  
American Accounting Association Annual Meeting  
National Tax Association Annual Conference  
*Journal of the American Taxation Association* Conference  
2014 University of North Carolina Tax Symposium  
American Taxation Association Midyear Meeting  
Duke University  
Stanford Accounting Summer Camp  
American Accounting Association Annual Meeting  
Tax Policy and the Activities of Multinational Firms  
National Tax Association Annual Conference  
2013 Michigan State University

- Rice University
- London Business School
- University of Georgia
- Dartmouth College
- The Ohio State University
- University of Michigan
- University of Pennsylvania
- University of Rochester
- Stanford University
- University of Washington
- University of Texas at Austin
- American Accounting Association Annual Meeting
- Centre for European Economic Research Conference
- 2012 American Taxation Association Midyear Meeting
- EIASM Workshop on Current Research in Taxation
- Oxford University Center for Business Taxation Annual Symposium
- Oxford University Center for Business Taxation Doctoral Meeting
- American Accounting Association Annual Meeting
- University of Illinois Symposium on Auditing Research
- Miami Rookie Camp
- 2011 American Accounting Association Annual Meeting

**Conference Attendances**

- 2016 National Tax Association Annual Conference
- Journal of Accounting and Economics* Conference
- University of Texas at Austin and University of Waterloo Second Biennial Taxation Research Symposium
- Stanford Accounting Summer Camp
- American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference
- Colorado Summer Accounting Research Conference
- 2015 National Tax Association Annual Conference
- Journal of Accounting and Economics* Conference
- Joint Stanford/UC Berkeley Seminar
- University of Illinois Tax Symposium
- American Accounting Association Annual Meeting
- Stanford Accounting Summer Camp
- University of North Carolina Tax Symposium
- American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference
- 2014 Stanford Causality in the Social Sciences Conference
- National Tax Association Annual Conference
- American Accounting Association Annual Meeting
- Stanford Accounting Summer Camp
- Tax Policy and the Activities of Multinational Firms
- American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference
- University of North Carolina Tax Symposium
- 2013 Stanford Global Crossroads 2013: China's Capital Markets
- American Accounting Association Annual Meeting

- Stanford Accounting Summer Camp  
Centre for European Economic Research Conference  
University of Texas at Austin Spring Conference
- 2012 American Accounting Association Annual Meeting  
EIASM Workshop on Current Research in Taxation  
Oxford University Center for Business Taxation Annual Symposium  
Oxford University Center for Business Taxation Doctoral Meeting  
University of Texas at Austin Spring Conference  
University of North Carolina Tax Symposium  
American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference  
KPMG/American Taxation Association Tax Doctoral Consortium  
University of North Carolina Tax Doctoral Seminar
- 2011 University of Illinois Tax Symposium  
American Accounting Association Annual Meeting  
University of Texas at Austin Spring Conference  
American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference  
KPMG/American Taxation Association Tax Doctoral Consortium

#### **OTHER PROFESSIONAL EXPERIENCE**

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| <b>Ernst &amp; Young LLP</b><br>Transfer Pricing Manager for the international tax practice   | Kansas City, Missouri<br>August 2005 – July 2009     |
| <b>Applied Biosystems</b><br>Business Analyst for strategic planning and business development | Foster City, California<br>December 2004 – July 2005 |
| <b>The Analysis Group</b><br>Senior Analyst for the economic consulting practice              | Menlo Park, California<br>July 2002 – December 2004  |