

Lisa De Simone

Stanford Graduate School of Business
655 Knight Way, W353
Stanford, CA 94305

(650) 723-3874
Lnds@Stanford.Edu
www.gsb.stanford.edu/faculty-research/faculty/lisa-de-simone

ACADEMIC POSITIONS

Stanford Graduate School of Business, Stanford University

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

EDUCATION AND PROFESSIONAL CERTIFICATION

University of Texas at Austin PhD, Accounting	May 2013
University of Missouri – Kansas City MS, Accounting	December 2008
Stanford University BA, Economics and German Studies	June 2002
Certified Public Accountant (Missouri, Inactive)	Since May 2009

RESEARCH

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. 2017. “Unprofitable affiliates and income shifting behavior.” *The Accounting Review* 92: 113-136.
- 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.
 - American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award 2014
 - 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

- Chen, S., L. De Simone, M. Hanlon, and R. Lester. July 2017. “The effect of innovation box regimes on income shifting and real activity.”
- Presented at Stanford Accounting Summer Camp 2016, Summer School on Taxation and R&D 2017.
- De Simone, L., J. Huang, and L. Krull. May 2017. “R&D and the rising foreign profitability of U.S. multinational corporations.”
- Presented at University of Texas at Austin and University of Waterloo Second Biennial Taxation Research Symposium 2016, the University of Iowa, Virginia Tech, and Michigan State University.
- De Simone, L., K. Klassen, and J. Seidman. June 2017. “Are multinational corporations ‘fooled’ by their own tax planning?”
- Presented at the 3rd Berlin-Vallendar Conference on Tax Research 2017.
- De Simone, L., and R. Lester. July 2017. “The effect of foreign cash holdings on internal capital markets and firm financing.”
- Presented at Stanford Accounting Summer Camp 2017, George Washington University Cherry Blossoms Conference 2017, University of Iowa.
- De Simone, L., R. Lester, and K. Markle. May 2017. “Transparency and the location of assets: Evidence from the Foreign Account Tax Compliance Act (FATCA).”
- To be presented at the University of Illinois Symposium on Tax Research XV 2017, presented at the Stanford-Berkeley Joint Seminar 2017.
- De Simone, L., L. F. Mills, and B. Stomberg. December 2016. “Using IRS data to identify income shifting to foreign affiliates.”
- Presented at Stanford Accounting Summer Camp 2015, National Tax Association Annual Meeting 2014, Oxford University Centre for Business Taxation Doctoral Meeting 2012, the 2012 AAA Annual Meeting, the 2012 EIASM 2nd Workshop on Current Research in Taxation, and the University of Texas at Austin.
- De Simone, L., J. Nickerson, J. K. Seidman, and B. Stomberg. June 2017. “How reliably do empirical tests identify tax avoidance?”
- De Simone, L., J. Piotroski, and R. Tomy. May 2017. “Repatriation taxes and foreign cash holdings: The impact of anticipated tax policy.”
- Presented at the London Business School Accounting Symposium 2017, Carnegie Mellon University, MIT, University of Southern California, University of Oregon.
- De Simone, L., and R. Sansing. July 2017. “Income shifting using a cost sharing arrangement.”
- Presented at the *Journal of the American Taxation Association* Conference 2015

Works-in-Process

- De Simone, L., R. Lester, and R. Rector. 2017. “Non-tax costs of tax planning and the undersheltering puzzle: Evidence from the Domestic Production Activities Deduction.”
- De Simone, L., R. Lester, and A. Raghunandan. 2017. “Are firms’ internal capital markets efficient? Evidence from regional government subsidies.”
- De Simone, L., R. Lester, and A. Raghunandan. 2017. “Employment effects of state and local tax abatements.”

TEACHING

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

Teaching Experience

Individual Taxes and Financial Planning (MBA), Stanford Graduate School of Business 2017-present
 Corporate Taxes and Business Strategy (MBA), Stanford Graduate School of Business 2017-present
 Taxes and Business Strategy (MBA), Stanford Graduate School of Business 2014-2017
 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

Awards and Honors

James and Doris McNamara Faculty Scholar, Stanford Graduate School of Business 2017-2018
 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

Editorial Board, *The Accounting Review*, 2017-present
 Editorial Board, *Journal of the American Taxation Association*, 2016-present
 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

- 2017 American Taxation Association Midyear Meeting
 Carnegie Mellon University
 London Business School Accounting Symposium
 Summer School on Taxation and R&D at the University of Mannheim
- 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

- 2017 American Taxation Association Midyear Meeting and *Journal of the American Taxation Association* Conference
 - London Business School Accounting Symposium
 - Summer School on Taxation and R&D at the University of Mannheim
- 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
 - ELIASM 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

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