

Colin Q. Koutney

Santa Clara University
ckoutney@scu.edu

EMPLOYMENT

| | |
|-----------------------------------|---------------------------|
| Santa Clara University | Santa Clara, California |
| Assistant Professor of Accounting | 2025-present |
| George Mason University | Fairfax, Virginia |
| Assistant Professor of Accounting | 2019 – 2025 |
| Term Instructor | 2018 – 2019 |
| Deloitte Tax LLP | San Francisco, California |
| Tax Consultant | 2009 – 2011 |

RESEARCH

Publications

1. [Public and Private Enforcement of Non-GAAP Reporting](#) (with Dain Donelson, Antonis Kartapanis, and Chris X. Zhao). *Journal of Accounting and Public Policy* (2025) 52.
2. [Nonrecurring Income Taxes](#) (with Dain Donelson and Lillian Mills). *Review of Accounting Studies* (2024) 29: 1741-1793.

Working Papers

1. The Measurement of Quarterly Earnings: Integral versus Discrete Method (with Cristi Gleason and Lillian Mills).
 - Revise and resubmit at *The Accounting Review*
 - Presented at the Accounting Design Project, Egyptian online seminar in Business, Accounting, and Economics, Erasmus University, University of Iowa, University of Mannheim, University of North Carolina, University of Southern Denmark, and the 2019 University of Illinois at Chicago Accounting Conference
2. Municipal Financing Responsiveness: Evidence from a Tax Law Shock (with R William Snyder and Braden Williams).
 - Revise and resubmit at *Journal of Accounting Research*
 - Presented at George Mason University, University of Texas at El Paso, University of Houston, 2022 Brigham Young University Accounting Research Symposium, 2024 Central Texas Tax Symposium, 2024 Utah Public Finance Invitational Conference, and 2024 National Tax Association Annual Conference
3. Analyst Tax Information Acquisition and ETR forecasts: Evidence from Earnings Conference Calls (with J. K. Aier and Sebastian Tideman-Frappart).
 - Revising for submission to *Review of Accounting Studies*
 - Presented at the University of Texas at Austin, University of Waterloo, Penn State University, George Mason University, and Virginia Accounting Research Conference

4. Determinants and Consequences of Unrecognized Tax Benefits in Banks (with J. K. Aier and Khin Phy Hlaing).

- Revising for submission to *Journal of Accounting, Auditing, and Finance*
- Presented at George Mason University, American University, University of Maryland at College Park, and Saint Mary's University

SERVICE, DISCUSSIONS & CONFERENCE ACTIVITY

Research Presentations

| | |
|--|------|
| Baruch College | 2025 |
| Santa Clara University | 2025 |
| University of Southern Denmark | 2024 |
| University of Maryland, College Park | 2023 |
| American University | 2023 |
| Pennsylvania State University, University Park | 2018 |
| George Mason University | 2018 |
| University of Waterloo | 2017 |

Academic Discussions

| | |
|---|------|
| American Accounting Association Annual Meeting "Do Analysts Anticipate the Use of Slack in Quarterly Effective Tax Rates?" by Parsons | 2024 |
| American Accounting Association Annual Meeting "Do Local Country Reporting Requirements Affect Parent Company Disclosure of Subsidiary Operations?" by Brown, Hutchens, and Osswald | 2022 |
| American Taxation Association Midyear Meeting "The Effect of State Tax Whistleblower Laws on State and Federal Tax Avoidance" by Lee, Ng, Shevlin, and Venkat | 2020 |
| American Accounting Association Annual Meeting "Tax Uncertainty and Marginal Tax Avoidance" by Guenther, Wilson, and Wu | 2017 |
| American Taxation Association Midyear Meeting "Book-tax Differences and discussions of Chen, Koester, and Shevlin and Atwood, Henley-Permenter, and Shipman" | 2017 |

Conference Activity

| | |
|---|-------------|
| ATA Midyear Meeting | 2015 - 2025 |
| UT-Austin and University of Waterloo Global Taxation Research Symposium | 2014 - 2024 |
| AAA Annual Meeting | 2016 - 2024 |
| George Mason University Emerging Technology Conference | 2020 |
| EY Tax Educator Symposium | 2020 |
| National Tax Association Annual Meeting | 2016, 2018 |
| FARS Midyear Conference | 2018 |
| Office of Tax Analysis Conference | 2018 |
| George Mason University Fraud Conference | 2018 |
| UCLA Accounting Conference | 2017 |

Membership

Ad hoc reviewer:

The Accounting Review, Management Science, Contemporary Accounting Research, Journal of Accounting and Public Policy, Accounting Forum

George Mason University

- MS in Accounting Graduate Program Admissions Committee (2023, 2024)
- Assurance of Learning Reviewer for AACSB Accreditation (2023, 2024)
- Research Workshop Coordinator (2023, 2024)
- ACCT 408 Course Coordinator (2021-present)
- IRS Tax Forum Coordinator (2023)

EDUCATION & CERTIFICATION

| | |
|------------------------------------|---------------|
| The University of Texas at Austin | Austin, Texas |
| Doctor of Philosophy in Accounting | 2013 – 2018 |

| | |
|---------------------------------------|---------------------|
| California State University, East Bay | Hayward, California |
| Master of Science in Statistics | 2011 – 2013 |

| | |
|--|----------------------|
| University of California, Berkeley | Berkeley, California |
| Bachelor of Science in Business Administration | 2005 – 2009 |

Certified Public Accountant (inactive #111675, State of California)

TEACHING**Recognition**

- 2025 George Mason University Online Teaching Excellence Award Nominee
- 2024 Costello College of Business Outstanding Professor in Accounting Nominee

Course Names and Descriptions

1. *Tax Analytics (ACCT 781)* at George Mason University
Summer 2024

Description: This course focuses on emerging issues in tax analytics using case studies and applied technologies. The topics include extracting and analyzing tax data for risk analysis, tax strategy, transfer pricing, artificial intelligence, and technology automation related to the tax function.

2. *Taxation and Managerial Decision Making (ACCT 351)* at George Mason University
Fall 2018 – 2024; Summer 2020 (online)

Description: Introduction to fundamental topics in taxation using a business-entities approach. Specific topics include gross income, deductions, losses, and property transactions. The course emphasizes the identification of planning and compliance issues and the application of tax law to resolve those issues. Both tax and non-tax factors affecting decision making are considered.

3. *Taxes, Insurance, and Risk Management (ACCT 408)* at George Mason University

Fall 2021 – 2022 (online synchronous); Fall 2023 – 2024 (online asynchronous)

Description: This course provides a detailed look at tax issues that investors and businesses face. In addition, the class focuses on risk management strategies from the perspective of the business and individual and a detailed look at insurance and insurance products in full detail. The course also covers professional responsibilities and regulations governing the financial services industry.

4. *Fundamentals of Managerial Accounting (ACC 312)* at The University of Texas at Austin
Summer 2014

Description: Introduction to cost behavior, budgeting, responsibility accounting, cost control, and product costing.

REFERENCES

Dain Donelson

David J. Lesar Professor at University of Wisconsin at Madison
ddonelson@wisc.edu

Cristi Gleason

Carlson KPMG Professor in Accounting at University of Iowa
cristi-gleason@uiowa.edu

Lillian Mills

Dean at The University of Texas at Austin's McCombs School of Business and Professor Beverly H. and William P. O'Hara Chair in Business
Lillian.Mills@mcombs.utexas.edu