

# Colin Q. Koutney

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## EMPLOYMENT

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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

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### *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).
  - 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).
  - 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).
  - 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 Phyho Hlaing).
  - Presented at George Mason University, American University, University of Maryland at College Park, and Saint Mary's University

## SERVICE, DISCUSSIONS & CONFERENCE ACTIVITY

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### *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*

American Accounting Association, American Taxation Association	2014 – present
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### *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**

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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**

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### **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.