

Lisa Kutcher  
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Department of Accounting  
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#### EDUCATION AND PROFESSIONAL CERTIFICATION

Ph.D. August 1999 University of Colorado at Boulder, Accounting  
B.S. May 1995 Chapman University, Finance and Management  
Certified Public Accountant (CPA), State of Colorado, 40 hours per year of CPE

#### EMPLOYMENT

Colorado State University  
Department Chair, 7/2018 to current  
(Interim Department Chair 1/2018 to 7/2018)  
Professor, 7/2016 to current  
Deloitte Foundation Faculty Fellow, 7/2016 to 6/2024  
Academic Director of Undergraduate Accounting Program, 8/2017 to 12/2017  
Associate Professor, 8/2008 to 6/2016  
University of Oregon, Assistant Professor, 9/03 to 6/08  
The Ohio State University, Assistant Professor, 9/99 to 8/03  
University of Colorado at Boulder, Research and Teaching Assistant, 9/95 to 8/99

#### RESEARCH

##### *Publications*

Downes, J. F., M. E. Mathis, and L. Kutcher. 2020. Firm-Specific Currency Exposure, Repatriation, and the Market Value of Repatriation Taxes. *Journal of the American Taxation Association. The Journal of the American Taxation Association* v. 42 (2) (Fall): 29-56. DOI: <https://doi.org/10.2308/atax-52606>.

Brushwood, J., D. Johnston, L. Kutcher, and J. Stekelberg. 2019. Did the FASB's Simplification Initiative Increase Errors in Analysts' Implied ETR Forecasts? Evidence from Early Adoption of ASU 2016-09. *The Journal of the American Taxation Association* v. 41 (2) (Fall): 31-53. DOI: <https://doi.org/10.2308/atax-52247>.

Brushwood, J., D. Johnston, and L. Kutcher. 2017. The Market Valuation of the Permanent Book-to-Tax Differences Generated by Stock-Based Compensation Awards. *The Journal of the American Taxation Association* v. 39 (2) (Fall): 1-20. DOI: <https://doi.org/10.2308/atax-51791>.

Eiler, L. and L. Kutcher. 2016. SEC Comment Letters Related to Permanently Reinvested Earnings. *Advances in Accounting*, v. 34: 110-116. DOI: <http://dx.doi.org/10.1016/j.adiac.2016.07.009>.

- Johnston, D. and L. Kutcher. 2016. Do Stock-Based Compensation Deferred Tax Assets Provide Incremental Information about Future Tax Payments? *The Journal of American Taxation Association*, v. 38 (1) (Spring): 79-102. DOI: <http://dx.doi.org/10.2308/atax-51237>.
- Eiler, L. and L. Kutcher. 2014. Disclosure Decisions Surrounding Permanently Reinvested Foreign Earnings. *The Journal of the American Taxation Association*, v. 36 (2) (Fall): 101-116. DOI: <http://dx.doi.org/10.2308/atax-50805>.
- Bryant-Kutcher, L., E. Y. Peng, and D. P. Weber. 2013. Regulating the Timing of Disclosure: Insights from the Acceleration of 10-K Filing Deadlines. *Journal of Accounting and Public Policy*, v. 32: 475-494. DOI: <http://dx.doi.org/10.1016/j.jaccpubpol.2013.08.003>.  
Featured on the Harvard Law School Forum on Corporate Governance and Financial Regulation on December 10, 2013
- Bryant-Kutcher, L., D. A. Guenther, and M. Jackson. 2012. How Do Cross-Country Differences in Corporate Tax Rates Affect Firm Value? *The Journal of the American Taxation Association*, v. 34 (2) (Fall): 1-17. DOI: <http://dx.doi.org/10.2308/atax-10207>.  
Received the 2013 JATA Outstanding Paper Award
- Bryant, L., S. L. Henning, and W. H. Shaw. 2010. Alternative Earnings Measures, Key Performance Indicators and Firm Value in the IT Professional Services Sector. *Journal of Forensic and Investigative Accounting*, v. 2, iss. 1.
- Bryant-Kutcher, L., L. Eiler, and D. A. Guenther. 2008. Taxes and Financial Assets: Valuing Permanently Reinvested Foreign Earnings. *National Tax Journal*, v. 61, iss. 4 (December): 699-720.
- Bryant-Kutcher, L., D. Jones, and S. K. Widener. 2008. Market Valuation of Intangible Resources: The Use of Strategic Human Capital. *Advances in Management Accounting*, v. 17: 1-42.
- Bryant, L., D. Jones, and S. K. Widener. 2004. Managing Value Creation within the Firm: An Examination of Multiple Performance Measures. *Journal of Management Accounting Research*, v. 16: 107-131.
- Bryant, L. 2003. Relative Value Relevance of the Successful Efforts and Full Cost Accounting Methods in the Oil and Gas Industry. *Review of Accounting Studies*, v. 8, iss. 1 (March): 5-28.
- Lipe, R. C., L. Bryant, and S. K. Widener. 1998. Do Nonlinearity, Firm-Specific Coefficients, and Losses Represent Distinct Factors in the Relation between Stock Returns and Accounting Earnings? *Journal of Accounting and Economics*, v. 25, iss. 2 (May): 195-214.

*Working Paper*

Johnston, D., L. Kutcher, and N.Q. Nguyen. 2023. The Quality of Recurring Exclusions: Does Functional Allocation Play a Role?

**PROFESSIONAL PRESENTATIONS**

*Invited Presentations*

University of Oklahoma, University of Colorado at Boulder (multiple), Colorado State University (multiple), University of Alberta, University of Utah, Santa Clara University, Portland State University, New York University, University of Texas at Austin, University of Oregon (multiple), Chapman University, University of Wisconsin at Madison, The Ohio State University, University of Notre Dame, University of Maryland, University of California at Los Angeles, Northwestern University, Purdue University, University of California at Irvine, Cornell University, University of Rochester, Washington University, University of Chicago

*Conferences*

Paper Presentation, AAA Western Region Meeting, 2015  
Discussant, AAA Western Region Meeting, 2015  
Invited participant, Universities of British Columbia, Oregon, and Washington workshop, 2014  
Discussant, AAA Western Region Meeting, 2014  
Paper Presentation, AAA Annual Meeting, 2012  
Discussant, AAA Western Region Meeting, 2012  
Discussant, AAA Annual Meeting, 2011  
Paper Presentation, AAA Western Region Meeting, 2011  
Discussant, AAA Western Region Meeting, 2011  
Paper Presentation, AAA Annual Meeting, 2010  
Discussant, AAA Annual Meeting, 2010  
Paper Presentation, National Tax Association Annual Meeting, 2007  
Paper Presentation, AAA Annual Meeting, 2007  
Paper Presentation, University of North Carolina Tax Symposium, 2007  
Paper Presentation, Universities of British Columbia, Oregon, and Washington workshop, 2007  
Paper Presentation, AFAANZ Annual Meeting, 2006  
Discussant, AFAANZ Annual Meeting, 2006  
Paper Presentation, AAA Western Region Meeting, 2006  
Paper Presentation, AAA Western Region Meeting, 2005  
Paper Presentation, Financial Accounting and Reporting Section meeting, 2004  
Paper Presentation, Universities of British Columbia, Oregon, and Washington workshop, 2004  
Discussant, AAA Annual Meeting, 2003  
Discussant, Winter Accounting Conference at the University of Utah, 2002  
Paper Presentation, AAA Annual Meeting, 2000  
Paper Presentation, AAA Annual Meeting, 1998  
Paper Presentation, AAA Western Region Meeting, 1998

## TEACHING EXPERIENCE

Government and Nonprofit Accounting - MAcc  
Financial Statement Analysis and Valuation - MAcc  
Intermediate Financial Accounting I & II - Undergraduate  
Financial Accounting Capstone - MAcc  
Financial Accounting for MBAs  
Corporate Financial Reporting - Graduate  
Introduction to Financial Accounting - Undergraduate  
Independent Study supervision  
Honors thesis supervision

## SERVICE ACTIVITIES

### *Departmental-Level Service Activities*

Graduate Program Committee, Accounting Department, Colorado State University, 2014-2019  
Chair of undergraduate program committee, Accounting Department, Colorado State University, 2016-2017  
Accounting search committee (tenure track), Colorado State University, 2017, 2015 (chair), 2014 (chair), 2011 (chair)  
Student Engagement Committee, Accounting Department, Colorado State University, 2014-2016 (Chair Fall 2015)  
Local organizer of Colorado Accounting Research Symposium, 2014-2018  
Co-chair of MAcc Curriculum Review committee, Colorado State University, 2015  
Chair of ad hoc department code committee, Colorado State University, 2014-15  
Accounting search committee (Ethics appointment), Colorado State University, 2013  
Accounting search committee (special appointment), Colorado State University, 2011-12  
Accounting recruiting committee, University of Oregon, 2005-06  
Accounting Workshop Committee, University of Oregon, 2003-08 (chair 2004-06, 2007-08)  
Master's of Accounting Program Committee, University of Oregon, 2004-05  
Local organizer of UBCOW, University of Oregon, 2003-06  
Chair of Intermediate accounting curriculum team, University of Oregon, 2004-05  
Coordinator of A&MIS Workshop series, The Ohio State University, 2002-03  
Master's of Accounting Program Committee, The Ohio State University, 2002-03  
Accounting Hall of Fame Committee, The Ohio State University, 1999-02

### *Masters Committees*

Bharath Chandrasekar (Construction Management), Spring 2024 (Committee Member)  
Marianne Colahan (English), Spring 2011 (Committee Member)

### *Dissertation Committees*

Laura Yue Liu (finance), University of Oregon, defended Spring 2006  
Emma Yan Peng (accounting), University of Oregon, defended Spring 2005

*College-Level Service Activities*

Administrative Committee, 2018-current  
Executive Committee, 2018-current  
Community Engagement Workgroup, Colorado State University, 2023-current  
Career Connections Workgroup, Colorado State University, 2023-current  
Executive Director of Development Search Committee, Colorado State University, 2023  
Chair of Finance Department Chair Search Committee, Colorado State University, 2022  
Workforce and Facilities COVID-19 Recovery Workgroup, Colorado State University, 2020  
Chair of Associate Dean for Graduate Programs Search Committee, Colorado State University, 2020  
Chair of CIS Department Chair Search Committee, Colorado State University, 2018-2019  
Culture Work Group, Colorado State University, 2018-2019  
Undergraduate Program Committee, Colorado State University, 2016-2017  
Technology Committee, Colorado State University, 2015  
Assurance of Learning Committee, Colorado State University, 2013 - 2015  
Undergraduate Core Curriculum Review Committee, Colorado State University, 2011 - 2012  
Faculty Advisory Committee, Colorado State University, 2008 - 2012  
Advisor to the Women in Business Group, University of Oregon, 2004-07  
(co-advisor 2004-05)  
Recruiting committee, management department, University of Oregon, 2004-05  
Undergraduate Programs Committee, The Ohio State University, 2002-03  
Advisor to the American Business Women's Association - Buckeye chapter, 2001-03  
Research Database Taskforce, University of Colorado, 1998-99  
New Building Planning Committee, University of Colorado, 1998  
Dean's Search Committee, University of Colorado, Student Representative, 1998  
Officer of the Doctoral Business Student Association, 1996-98

*University-Level Service Activities*

Budget Model Technical Committee, Fall 2023 to current  
Committee on Strategic and Financial Planning, Fall 2024 to current  
VP University Operations & CFO Search Committee, Spring 2022  
Pennock Award Selection Committee, Spring 2022, Spring 2023, Spring 2024  
Continuing, Contract, and Adjunct Faculty Task Force, 2021  
Campus-wide NTTF Task Force, 2019-2020  
Faculty Council, Colorado State University  
Department of Accounting representative, Spring 2023  
COB at-large representative, 2016-2017

*External Service Activities*

Board of Directors, Colorado Society of CPAs, 2024 - Present  
Audit Committee member, Poudre School District, 2021-Present  
Steering Board Member of Financial Accounting and Reporting Section, 2019-2023, 2009-2013, 2002-03

Board of Trustees member, Educational Foundation of the Colorado Society of CPAs, 2019-2022  
AAA Research Committee, 2016-2019  
Financial Accounting and Reporting Section Western Region Meeting Program Coordinator, 2014-2016  
Invited panelist, AAA Western Region Meeting, April 2015  
Invited panelist, AAA New Faculty Consortium, January 2015  
AAA/FARS Financial Reporting Policy Committee Member, 2012-15  
Nominating Committee, Financial Accounting and Reporting Section of AAA, 2013-14  
AAA New Faculty Consortium Committee Member, 2012-13  
Bylaws Review Committee, Financial Accounting and Reporting Section of AAA, 2011-2012  
AAA Notable and Distinguished Contributions to Accounting Literature Awards Screening Committee Member, 2011-12, 2009-10  
AAA Distinguished Contributions to Accounting Literature Award Selection Committee Member, 2010-11  
Financial Accounting and Reporting Section Annual Meeting Program Committee Member, 2007-08  
AAA Annual Meeting Program Committee Member, 2007-08  
AAA Trueblood Planning Committee Member, 2006-07  
AAA SEC Liaison Committee Member, 2003-04  
Mid-year meeting taskforce member for the Financial Accounting and Reporting Section of AAA, 2001-02  
Have served as an ad hoc reviewer for *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Journal of the American Taxation Association (JATA)*, *Journal of Accounting and Public Policy*, *Journal of Accounting, Auditing, and Finance*, *Accounting Horizons*, *Research in Accounting Regulation*, *Advances in Accounting*, *British Accounting Review*, and for annual, mid-year, and regional meetings of the American Accounting Association

#### *Personal Service Activities*

WomenGive of United Way of Larimer County, 2016 to Current

- Leadership Committee - 2020 to current
- Core Selection Committee - 2019 to 2024 (co-chair 2020 to 2024)
- Scholarship Reader - 2016 to 2024

Troop 97 BSA - 2021 to current (committee member and treasurer)  
Pack 193 BSA - 2017 to 2020 (committee chair)  
Johnson Elementary School Accountability & Advisory Committee - 2013 to 2021  
Johnson Elementary PTO Treasurer - 2017 to 2018

#### **AWARDS, HONORS, AND GRANTS**

MAcc Most Impactful Faculty Award, Colorado State University, 2020  
BAP Outstanding Faculty Award, Colorado State University, 2017  
Faculty Excellence in Teaching Award, College of Business, Colorado State University, 2014

Outstanding Paper Award, *Journal of the American Taxation Association*, 2013  
BAP Outstanding Faculty Award, Colorado State University, 2013  
MBA Teaching Excellence Award for the First Year Core, University of Oregon, 2007  
MBA Teaching Excellence Award for the First Year Core, University of Oregon, 2006  
Undergraduate Teaching Award, University of Oregon, Winter 2006  
MBA Teaching Excellence Award for the First Year Core, University of Oregon, 2005  
Undergraduate Teaching Award, The Ohio State University, May 2002  
Dean's Small Grant Award, The Ohio State University, April 2002  
Undergraduate Teaching Award, The Ohio State University, May 2001  
Dean's Small Grant Award, The Ohio State University, June 2000  
FASB Student Program, participant, July 1998  
American Accounting Association Doctoral Consortium Fellow, June 1998  
Gerald Hart Research Fellowship, University of Colorado, Summer 1997 & 1998  
EDEN Doctoral Seminar on Empirical Financial Accounting, Brussels, participant,  
November 1997  
PAC 10 Doctoral Consortium, participant, January 1997 & 1998

**PROFESSIONAL ASSOCIATION MEMBERSHIPS**

American Accounting Association  
Financial Accounting and Reporting Section member  
American Taxation Association member  
Accounting Programs Leadership Group member  
Colorado Society of CPAs