

# CURRICULUM VITAE

University of Idaho  
Moscow, ID 83844-3161

**NAME:** Chen, Linda H.

**DATE:** 06/030/2019

**RANK OR TITLE:** Assistant Professor

**DEPARTMENT:** Accounting

**OFFICE LOCATION AND CAMPUS ZIP:** ALB129, 3161

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**DATE OF FIRST EMPLOYMENT AT UI:** August 14, 2017

**DATE OF TENURE:** Untenured

**DATE OF PRESENT RANK OR TITLE:** August 14, 2017

## EDUCATION BEYOND HIGH SCHOOL:

### Degrees:

Ph.D., University of Arizona, Tucson, Arizona, 2009, Management-Accounting Emphasis, Minor in Finance  
Master of Development Economics, Dalhousie University, Halifax, Nova Scotia, 1991, Major: Development  
Economics

B.A., Nanjing University, Nanjing, China, 1989, Major: Business Management

## EXPERIENCE:

### Teaching, Extension and Research Appointments:

Assistant Professor, Department of Accounting, College of Business and Economics, University of Idaho,  
August 2017 - Present.

Assistant Professor, Department of Accounting, Carson College of Business, Washington State University,  
August 2012 - June 2017.

Assistant Professor, Department of Accounting & Finance, College of Management, University of  
Massachusetts Boston, August 2009 - May 2012.

Teaching/Research Assistant/Summer Instructor, Department of Accounting, Eller College of Management,  
University of Arizona, August 2004 - May 2009.

Research Associate, Faculty of Economics and Management, University of Groningen, the Netherlands,  
January 1998 - December 2000.

### Non-Academic Employment:

Investment Advisor, RBC (Royal Bank of Canada) Dominion Securities, Canada; managed investment  
portfolios, 1994 - 1996.

Insurance Advisor, London Life Insurance Company, Canada; sold annuities and life insurance products,  
1992 - 1993.

## TEACHING ACCOMPLISHMENTS:

**Areas of Specialization:** Financial Accounting, Federal Income Taxation, Quantitative Methods

### Courses Taught:

*University of Idaho (2017 - present)*

Intermediate Financial Accounting I, Accounting 315 (Fall 2017, Spring 2018, Spring 2019)

Intermediate Financial Accounting II, Accounting 325 (Fall 2017 - Spring 2019)  
Comparative Accounting Theory, Accounting 561 (graduate, Fall 2018)

***Washington State University (2012-2017)***

Introduction to Financial Accounting, Accounting 230 (Fall 2012, Spring 2013)  
Intermediate Financial Accounting II, Accounting 331 (Fall 2012 - Spring 2017)  
Financial Accounting Theory, Accounting 530 (graduate, Spring 2013, Spring 2014)  
Introductory Ph.D. Accounting Research Seminar (co-taught), Accounting 596 (Ph.D., Fall 2014, Fall 2016)

***University of Massachusetts Boston (2009-2012)***

Introduction to Financial Accounting, Accounting & Finance 210 (Spring 2012)  
Federal Taxation I, Accounting & Finance 450 (Fall 2009, Spring 2010, Spring 2011)  
Advanced Federal Taxation, MBA/Accounting & Finance 613 (graduate, Fall 2009 - Spring 2012)  
Federal Tax Planning, MBA/Accounting & Finance 672 (graduate, Fall 2010, Fall 2011)

**Courses Developed:**

Comparative Accounting Theory, Accounting 561 (graduate), University of Idaho  
Financial Accounting Theory, Accounting 530 (graduate), Washington State University  
Federal Tax Planning, MBA/Accounting & Finance 672 (graduate), University of Massachusetts Boston

**Non-credit Classes, Workshops, Seminars, Invited Lectures, etc.:**

Contemporary Research Methods, DBA 850, University of Wisconsin - Whitewater, Spring 2017

**Students Advised:**

Undergraduate Students: Advise 20-25 Accounting majors annually at University of Idaho.

Graduate Students: (Master of Accounting-Final Project), Washington State University

2017: Angela Gray.

2016: David Green, Whitney Hunter, and Nicole McCaffrey.

2015: Kun Qian, Chase Slater, Adam Williams, and Amy Winsor.

2014: Runyu Chen, Dylan Peter, Yunsun Kim, and Xiaotian Zhang.

Doctoral Students:

2018: Co-chaired Tara M. Lambert's Doctoral (DBA) dissertation, "Inventory Choice: Its Impact on Earnings quality and Earnings Response Coefficients," University of Wisconsin-Whitewater, December, 2018.

**SCHOLARSHIP ACCOMPLISHMENTS (All publications are contributions to basic research):**

**Publications at Peer-Reviewed Journals:**

- |   | ABDC<br>Journal<br>Ranking |
|---|----------------------------|
| 1. Chen, Linda H., <sup>1</sup> Jeffrey Gramlich, and Kimberley Houser (2019), "The Effects of Board Gender Diversity on a Firm's Risk Strategies," <i>Accounting and Finance</i> , 59, 991-1031.                     | A                          |
| 2. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2018), "Distraction or Interaction: The Effect of Macroeconomic News on Market Reaction to Earnings News," <i>Journal of Banking and Finance</i> , 97, 142-156. | A*                         |
| 3. Chen, Linda H., George J. Jiang, Guanzhong Pan, and Kevin X. Zhu (2017), "Biases in CAPM Beta Estimation," <i>Advances in Investment Analysis and Portfolio Management</i> , 8, 83-103.                            | n/a                        |

<sup>1</sup> Author names are listed alphabetically as appeared in publications per accounting and finance publication convention.

4. Chen, Linda H., Wei Huang, and George J. Jiang (2017), "Herding on Earnings News: The Role of Institutional Investors in Post-Earnings Announcement Drift," *Journal of Accounting, Auditing and Finance*, 32(4), 536-560. A
5. Chen, Linda H., Edward A. Dyl, George J. Jiang, and Januj A. Juneja (2015), "Risk, Illiquidity or Marketability: What Matters for Discounts on Private Equity Placements?" *Journal of Banking and Finance*, 57, 41-50. A\*
6. Chen, Linda H. (2013), "Income Smoothing, Information Uncertainty, Stock Returns, and Cost of Equity," *Review of Pacific Basin Financial Markets and Policies*, 16(3), 1-35. B
7. Chen, Linda H., George J. Jiang, and Qin Wang (2013), "Market Reaction to Information Shocks -- Does the Bloomberg and Briefing.com Survey Matter?" *Journal of Futures Markets*, 33, 939-964. A
8. Chen, Linda H. and George J. Jiang (2013), "Drift or Jump: What Drives Post-Earnings Announcement Stock Returns?" *Advances in Quantitative Analysis of Finance and Accounting*, 11, 175-206. B
9. Chen, Linda H., Dan S. Dhaliwal, and Mark A. Trombley (2012), "Consistency of Book-Tax Differences and the Information Content of Earnings," *Journal of the American Taxation Association*, 34, 93-116. A
10. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2012), "Momentum Strategies for Style and Sector Indexes," *Journal of Investment Strategies*, 1, 67-89. n/a
11. Chen, Linda H. and Lucia Silva Gao (2012), "The Pricing of Climate Risk," *Journal of Financial and Economic Practice*, 12, 115-131. C
12. Chen, Linda H., Dan S. Dhaliwal, and Mark A. Trombley (2008), "The Effect of Fundamental Risk on the Market Pricing of Accruals Quality," *Journal of Accounting, Auditing, & Finance*, 23(4), 471-492. A

#### Working Papers:

1. Chen, Linda H. and Debra Sanders (2019), "In Pursuit of Profit: The Likely Culprit of Tax Avoidance via Tax Havens." Invited revision and resubmission to *Journal of Law, Finance and Accounting*.
  - Presented at Canadian Academic Accounting Association 2018 Conference.
  - Presented at Journal of Law, Finance and Accounting 2018 Conference, University of Padova, Italy.
  - Presented at European Financial Management Association 2018 Conference, Milan, Italy.
  - Presented at 2017 AAA Annual Meeting research interaction forum session.
  - Presented at AAA Western Regional Meeting 2017.
2. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2019), "The Information Content of Fourth-Quarter Earnings." Invited revision and resubmission to *Accounting and Finance*.
  - Presented at AAA Western Regional Meeting 2018.
3. Chen, Linda H., Leslie Eldenburg, and Theodore Goodman (2019), "The Influence of Compensation, Hospital Ownership, and Public Disclosure on Hospital Quality." Under review at *Journal of Accounting and Public Policy*.
  - Presented at AAA Western Regional Meeting 2019.
  - Presented at Canadian Academic Accounting Association 2019 Conference.
  - Presented at 2015 AAA Annual Meeting concurrent session.\*
4. Chen, Linda H., Wei Huang, and George J. Jiang (2019), "Do Mutual Funds Trade on Earnings News? The Information Content of Large Trades."<sup>2</sup> Under review at *Review of Accounting Studies*.
  - Presented at European Financial Management Association 2018 Conference, Milan, Italy.\*

<sup>2</sup> Press coverage in *Market Watch*, April 7, 2019, "[Opinion: Investors' widely held beliefs about ETFs and Index funds may be wrong.](#)"

- Invited presentation at University of North Carolina-Charlotte, 2018.\*
  - Invited presentation at University of Nevada, Las Vegas, 2017.\*
5. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2019), “Earnings Manipulation or Investor Scrutiny-Why does the Market discount Earnings Announced Late?” To be submitted to *Journal of Accounting, Auditing and Finance*.
- Presented at Canadian Academic Accounting Association 2019 Conference.
  - Presented at the 27<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management, Taipei, Taiwan.
  - Presented at 2019 Journal of Accounting, Auditing and Finance Conference.\*
  - Presented at Washington State University-Vancouver, 2017.\*

Note: \* Presented by co-author.

### Work in Progress:

1. Chen, Linda H., and Tara M. Lambert, “Complement or Substitute? Inventory Choice and Tax Planning.”
2. Chen, Linda H., and Tara M. Lambert, “Mutual Fund Trading Patterns on Earnings Management and Tax Avoidance.”
3. Chen, Linda H., “Is the Propensity of Tax Evasion Priced by the Capital Market?”
4. Chen, Linda H., Wei Huang, and George J. Jiang, “Adverse Selection or Investor Overreaction? An Alternative Explanation of Return Reversal at Earnings Announcements.”

### Presentations:

Canadian Academic Accounting Association 2019 Conference, Ottawa, Canada

- (1) Chen, Linda H., George J. Jiang, and Kevin X. Zhu, “Earnings Manipulation or Investor Scrutiny-Why does the Market discount Earnings Announced Late?”
- (2) Chen, Linda H., Leslie Eldenburg, and Theodore Goodman, “The Influence of Compensation, Hospital Ownership, and Public Disclosure on Hospital Quality.”

The 27<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management, Taipei, Taiwan

Chen, Linda H., George J. Jiang, and Kevin X. Zhu, “Earnings Manipulation or Investor Scrutiny-Why does the Market discount Earnings Announced Late?”

American Accounting Association Western Regional Meeting, 2019, Newport Beach, CA

Chen, Linda H., Leslie Eldenburg, and Theodore Goodman, “The Influence of Compensation, Hospital Ownership, and Public Disclosure on Hospital Quality.”

Journal of Accounting, Auditing and Finance Conference 2019 Conference, Santiago, Chile

Chen, Linda H., George J. Jiang, and Kevin X. Zhu,\* “Earnings Manipulation or Investor Scrutiny-Why does the Market discount Earnings Announced Late?”

European Financial Management Association 2018 Conference, Milan, Italy

- (1) Chen, Linda H. and Debra Sanders, “In Pursuit of Profit: The Likely Culprit of Tax Avoidance via Tax Havens.”
- (2) Chen, Linda H., Wei Huang, and George J. Jiang,\* “Do Mutual Funds Trade on Earnings News? The Information Content of Large Trades.”

University of North Carolina-Charlotte, 2018

Chen, Linda H., Wei Huang, and George J. Jiang,\* “Do Mutual Funds Trade on Earnings News? The Information Content of Large Trades.”

- Canadian Academic Accounting Association 2018 Conference, Calgary, Canada  
Chen, Linda H. and Debra Sanders, "In Pursuit of Profit: The Likely Culprit of Tax Avoidance via Tax Havens."
- American Accounting Association Western Regional Meeting, 2018, Vancouver, WA  
Chen, Linda H., George J. Jiang, and Kevin X. Zhu, "The Information Content of Fiscal-Year-End Earnings."
- Journal of Law, Finance, and Accounting 2018 Conference, University of Padova, Italy  
Chen, Linda H. and Debra Sanders, "In Pursuit of Profit: The Likely Culprit of Tax Avoidance via Tax Havens."
- Washington State University-Vancouver, 2017  
Chen, Linda H., George J. Jiang,\* and Kevin X. Zhu. "Earnings Manipulation or Investor Scrutiny-Why does the Market discount Earnings Announced Late?"
- American Accounting Association Annual Meeting (interaction forum session), 2017, San Diego, CA  
Chen, Linda H. and Debra Sanders, "Firm Characteristics and Tax Haven Activities."
- The 11<sup>th</sup> Annual Meeting of the Portuguese Economic Journal, 2017, Vila Real, Portugal  
Chen, Linda H., Jeffrey Gramlich, and Kimberley Houser, "The Effects of Board Gender Diversity on a Firm's Risk Strategies."
- The 25<sup>th</sup> Finance Forum-The Annual Meeting of the Spanish Finance Association, 2017, Barcelona, Spain  
Chen, Linda H., Jeffrey Gramlich, and Kimberley Houser, "The Effects of Board Gender Diversity on a Firm's Risk Strategies."
- University of Nevada, Las Vegas, 2017  
Chen, Linda H., Wei Huang, and George J. Jiang,\* "Do Mutual Funds Trade on Earnings News? The Information Content of Large Trades."
- The 9<sup>th</sup> Forum for Economists International Annual Conference, 2017, Amsterdam, the Netherlands  
Chen, Linda H., Jeffrey Gramlich, and Kimberley Houser, "The Effects of Board Gender Diversity on a Firm's Risk Strategies."
- University of Groningen, 2017, Groningen, the Netherlands  
Chen, Linda H., Jeffrey Gramlich, and Kimberley Houser, "The Effects of Board Gender Diversity on a Firm's Risk Strategies."
- American Accounting Association Western Regional Meeting, 2017, San Francisco, CA  
Chen, Linda H. and Debra Sanders, "Firm Characteristics and Tax Haven Activities."
- American Accounting Association Annual Meeting, 2016, New York, NY  
Chen, Linda H., Wei Huang, and George J. Jiang, "Herding on Earnings News: The Role of Institutional Investors in Post-Earnings Announcement Drift."
- Journal of Accounting, Auditing and Finance 2016 Conference, Lake Louise, Alberta, Canada  
Chen, Linda H., Wei Huang, and George J. Jiang,\* "Herding on Earnings News: The Role of Institutional Investors in Post-Earnings Announcement Drift."
- American Accounting Association Western Regional Meeting, 2016, Seattle, WA  
Chen, Linda H., Jeffrey Gramlich, and Kimberley Houser, "The Effects of Board Gender Diversity on Bankruptcy Risk, Reputation Risk, and Capital Market Risk."
- American Accounting Association Annual Meeting, 2015, Chicago, IL  
Chen, Linda H., Leslie Eldenburg, and Theodore Goodman,\* "The Influence of Compensation, Hospital Ownership, and Public Disclosure on Hospital Quality."

University of Arizona, 2015, Tucson, AZ

Chen, Linda H., Wei Huang, and George J. Jiang, "Herding on Earnings News: The Role of Institutional Investors in Post-Earnings Announcement Drift."

American Accounting Association Annual Meeting, 2014, Atlanta, GA

Chen, Linda H., "One in the Same: A Comparison between Private Nonprofit and For-Profit Hospital Operations."

American Accounting Association Annual Meeting, 2012, Washington, DC

Chen, Linda H., and George J. Jiang, "Drift or Jump: What Drives Post-Earnings Announcement Stock Returns?"

East China University of Science and Technology (ECUST), 2012, Shanghai, China

Chen, Linda H. and George J. Jiang, "Drift or Jump: What Drives Post-Earnings Announcement Stock Returns?"

Eastern Finance Association Annual Meeting, 2012, Boston, MA

Chen, Linda H., Dan S. Dhaliwal, and Mark A. Trombley, "Consistency of Book-Tax Differences and the Information Content of Earnings."

PanAgora Asset Management, 2010, Boston, MA

Chen, Linda H., "Income Smoothing, Information Uncertainty, Stock Returns, and Cost of Equity."

University of Texas at Arlington, 2009, Arlington, TX

Chen, Linda H., "Income Smoothing, Information Uncertainty, Stock Returns, and Cost of Equity."

University of Massachusetts-Boston, 2009, MA

Chen, Linda H., "Income Smoothing, Information Uncertainty, Stock Returns, and Cost of Equity."

University of Arizona, 2008, Tucson, AZ

Chen, Linda H., "Income Smoothing, Information Uncertainty, Stock Returns, and Cost of Equity."

Note: \* Presented by co-author.

#### **Honors and Awards:**

The R.M. Steele Distinguished Fellowship, 2019, College of Business and Economics, University of Idaho.  
The R.M. Steele Distinguished Fellowship, 2018, College of Business and Economics, University of Idaho.  
Summer Research Award, 2014, College of Business, Washington State University.  
Summer Research Award, 2013, College of Business, Washington State University.  
Dean's Research Award, 2008, Eller College of Management, University of Arizona.  
University of Arizona Graduate Scholarship (2004-2009).  
Member of the RBC (Royal Bank of Canada) Dominion Securities President's Club (1996).  
Dalhousie Graduate Scholarship (1989-90 and 1990-91).

#### **Grants Awarded:**

Hong Kong General Research Fund, 2015 (GRF No. 15504415, HK\$276,000) with George J. Jiang and Kevin X. Zhu.

New Faculty Seed Grant, Washington State University, 2015 (\$9,951).

#### **SERVICE:**

##### **University Level:**

University of Idaho:

Member of University Budget and Finance Committee (2018-present)

Washington State University:

Member of University Budget Committee (2015-2017)  
Treasurer of Association for Faculty Women (2014-2017)  
Member of WSU-Bellevue Faculty Work Group (2016)

**College Level:**

University of Idaho:

Member of CBE Organization, Culture and Climate Committee (2017-present)

Washington State University:

Member of CCB Data Committee (2012-2014)

University of Massachusetts Boston:

Member of College Graduate Curriculum Committee (2010-2012)

**Department Level:**

University of Idaho:

Member of Department of Accounting Recruiting Committee (2018-present)  
Member of Department of Accounting 3<sup>rd</sup> year Review Committee (2018)  
Member of Department of Accounting Promotion Committee (2018)

University of Massachusetts Boston:

Member of Department of Accounting and Finance Recruiting Committee (2009-2012)  
Member of Department of Accounting and Finance Curriculum Committee (2009-2012)  
Member of Department of Accounting and Finance Tenure and Promotion Committee (2011-2012)

**Professional and Scholarly Organizations:**

American Accounting Association, 2009-present  
American Taxation Association, 2010-present  
Canadian Academic Accounting Association, 2017-present  
Accounting and Finance Association of Australia and New Zealand, 2017-present  
CFA Institute, 1996-2018 (currently lapsed status)  
CFA<sup>®</sup> Chartholder, 2000-2018 (currently lapsed status)

**Outreach Service:**

**Conference Committee and Reviewer Assignments:**

American Taxation Association (ATA) Annual Meeting Program Committee (2011/2012, 2015/2016, 2016/2017, 2017/2018)  
Reviewer for American Association Annual Meetings (2009-2019)  
Reviewer for Canadian Academic Accounting Association Annual Meetings (2018-2019)  
Reviewer for American Accounting Association Western Conferences (2013-present)  
Reviewer for Financial Accounting and Reporting Midyear Meetings (2012-2014)  
Reviewer at Eastern Finance Association Annual Meeting (2012)  
Discussant at the 27<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management (2019)  
Discussant at European Financial Management Association Conference (2018)  
Discussant at the 9<sup>th</sup> Forum for Economists International Annual Conference (2017)  
Discussant at the 25<sup>th</sup> Finance Forum-The Annual Meeting of the Spanish Finance Association (2017)  
Discussant at American Association Annual Meetings (2012-2018)  
Discussant/moderator at Canadian Academic Accounting Association Annual Meetings (2018-2019)  
Discussant/moderator at American Accounting Association Western Regional Meetings (2016-2019)  
Discussant at Eastern Finance Association Annual Meeting (2012)

**Referee for Academic Journals:**

*International Finance*, 2019  
*Journal of Accounting, Auditing and Finance*, 2019, 2018  
*North American Journal of Economics and Finance*, 2019  
*Financial Research Letter*, 2016  
*Journal of Management Accounting Research*, 2016  
*Review of Accounting and Finance*, 2016  
*Review of Accounting Studies*, 2013  
*Journal of Business, Finance & Accounting*, 2013  
*Journal of Business Research*, 2013  
*The Financial Review*, 2012  
*Journal of Accounting Education*, 2011

**Grant Reviewer:**

The Research Grants Council-Hong Kong (2014, 2015)

**Press Coverage:**

For article by Chen, Linda H., Wei Huang, and George J. Jiang, 2019, "Do Mutual Funds Trade on Earnings News? The Information Content of Large Trades."

Appeared in *Market Watch*, April 7, 2019, "[Opinion: Investors' widely held beliefs about ETFs and Index funds may be wrong.](#)"

**PROFESSIONAL DEVELOPMENT:**

**Teaching:**

Deloitte Foundation Trueblood Seminars, Westlake, Texas, 2018.  
American Taxation Association Conference-Teaching Session, Washington DC, 2010.

**Scholarship:**

Current Methods for Web-based Data Collection Conference, Miami, Florida, 2013.  
American Accounting Association New Faculty Consortium, Leesburg, Virginia, 2010.