

**Linda K. Krull**  
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*University of Oregon*

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## **GENERAL INFORMATION**

### **Academic and Professional Positions**

Tykeson Professor of Accounting, University of Oregon, 2021 to present  
Tykeson Associate Professor of Accounting, University of Oregon, 2019 to 2021  
Associate Professor of Accounting, University of Oregon, 2010 to present (with tenure)  
Associate Professor of Accounting, University of Oregon, 2008 to 2010 (without tenure)  
Assistant Professor of Accounting, University of Texas at Austin, 2001-2008  
Arthur Andersen LLP, 1993 and 1994-1996, Tampa, Florida

### **Education**

Ph.D., University of Arizona, Tucson Arizona, 2001  
Major area of study: Accounting  
Minor area of study: Finance  
Masters of Accounting, University of Florida, Fisher School of Accounting, Gainesville,  
Florida, 1994  
Bachelors of Science in Business Administration, Indiana University, Bloomington,  
Indiana, 1992

## **RESEARCH ACTIVITIES**

### **Research Interests**

The effect of taxes on domestic and multinational corporations' financial reporting,  
investment, and capital structure decisions; the market capitalization of investor taxes.

### **Refereed Publications**

Guenther, David, Linda Krull, and Brian Williams. 2021. Identifying Different  
Types of Tax Avoidance: Implications for Empirical Research. *Journal of the  
American Taxation Association* 43 (1): 27-50.

Huang, Jing, Linda Krull, and Rosemarie Ziedonis. 2020. R&D Investments and Tax Incentives: The Role of Intra-Firm Cross-Border Collaboration. *Contemporary Accounting Research* 37 (4): 2523-2557.

De Simone, Lisa, Jing Huang, and Linda Krull. 2020. R&D and the Rising Foreign Profitability of U.S. Multinational Corporations. *The Accounting Review* 95 (3): pp. 177-204.

Davis, Angela, David Guenther, Linda Krull, and Brian Williams. 2016. Do Socially Responsible Firms Pay More Taxes? *The Accounting Review* 91 (1): pp. 47-68.

Blouin, Jennifer, Linda Krull, and Leslie Robinson. 2012. Is U.S. Multinational Dividend Repatriation Policy Influenced by Reporting Incentives? *The Accounting Review*, 87 (5): pp. 1463-1491.

Blouin, Jennifer, and Linda Krull. 2009. Bringing it Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings under the American Jobs Creation Act of 2004. *Journal of Accounting Research* 47 (4): pp. 1027-1059.

Received the 2010 American Taxation Association Outstanding Manuscript Award

Brown, Jennifer and Linda Krull. 2008. Stock Options, R&D, and the R&D Tax Credit. *The Accounting Review* 83 (3): pp. 705-734.

Dhaliwal, Dan, Merle Erickson, and Linda Krull. 2007. Incremental Financing Decisions and Time-Series Variation in Personal Taxes on Equity Income. *The Journal of the American Taxation Association* 29 (1): pp. 1-26.

Dhaliwal, Dan, Linda Krull, and Oliver Li. 2007. Did the 2003 Tax Act Reduce the Cost of Equity Capital? *Journal of Accounting and Economics* 43 (1): pp. 121-150.

Dhaliwal, Dan, Linda Krull, Oliver Li, and William Moser. 2005. Dividend Taxes and Implied Cost of Equity Capital. *Journal of Accounting Research* 43 (5): pp. 675-708.

Krull, Linda. 2004. Permanently Reinvested Foreign Earnings, Taxes, and Earnings Management. *The Accounting Review* 79 (3): pp. 745-767.

Received the American Taxation Association/PWC Outstanding Dissertation Award

## **Other Publications**

Blouin, Jennifer, Linda Krull, and Leslie Robinson. 2019. A Festschrift in Honor of Harry Grubert: Harry's Influence on the Research of Academic Accountants. *National Tax Journal*, 72 (1): 215-236

Krull, Linda. 2004. Discussion of “Decomposing Changes in Deferred Tax Assets and Liabilities to Isolate Earnings Management Activities”. *The Journal of the American Taxation Association*, 26 (Supplement): 67-72.

### **Working Papers**

Krull, Linda and Juan Wu. 2021. The Effects of Partial Territorial Taxation on Investment and Income Shifting

Guenther, David, Linda Krull, and Kaishu Wu. 2021. Econometric Implications of Using “Book-Tax Differences” in Accounting Research

Fox, Zack, Linda Krull, and Scott Rane. 2021. Tax Holiday Participation and U.S. Employment and Investment Loss

Krieg, Kimberly, Linda Krull, and John Li. 2021. How do Net Operating Loss Carryforwards Affect Firms’ Investment Decisions?

Campbell, John, Dan Dhaliwal, Linda Krull, and Casey Schwab. 2020. U.S. Multinational Corporations’ Foreign Cash Holdings: An Empirical Estimate and its Valuation Consequences, *Revising for Review of Accounting Studies*.

Matthew Erickson, Nathan Goldman, and Linda Krull. 2021. Foreign Cash Holdings and the Agency Costs of Debt

Krull, Linda and Kaishu Wu, 2019. The Relation between Book-Tax Conformity and Earnings Quality: The Role of Accruals in Taxable Income

Blouin, Jennifer and Linda Krull. 2019. Does Tax Planning Affect Organizational Complexity: Evidence from Check-the-Box

Blouin, Jennifer, Linda Krull, and Leslie Robinson. 2017. The Location, Composition, and Investment Implications of Permanently Reinvested Foreign Earnings

### **Inactive Working Papers**

Blouin, Jennifer, Linda Krull, and Casey Schwab. 2014. The Effect of the Domestic Production Activities Deduction on Corporate Payout Behavior

Dhaliwal, Dan, Linda Krull, and Oliver Li. 2014. Tax and the Cost of Equity: An International Analysis

Dhaliwal, Dan and Linda Krull. 2009. Permanently Reinvested Earnings and the Valuation of Foreign Subsidiary Earnings.

## Invited Research Presentations

- The Effects of Partial Territorial Taxation on Investment and Income Shifting  
October 2021 University of Maryland via zoom
- Does Tax Planning Affect Organizational Complexity: Evidence from Check-the- Box  
April 2019 Penn State University  
November 2018 Ohio State University
- R&D and the Rising Foreign Profitability of U.S. Multinational Corporations  
May 2018 Wharton Spring Accounting Conference  
April 2016 Virginia Tech  
April 2016 Michigan State University
- Do Internal and External Intellectual Property Safeguards Affect the Responsiveness of R&D to Tax Incentives?  
August 2015 UBCOW Conference at the University of Washington
- Are “Tax Aggressive” Firms Just Inflating Earnings?  
National Tax Association Annual Meeting November 2014
- U.S. Multinational Corporations’ Foreign Cash Holdings: An Empirical Estimate and its Valuation Consequences.  
American Accounting Association Annual Meeting August 2013
- Taxes and Corporate Sustainability Reporting: Do Socially Responsible Firms Pay More Taxes?  
University of North Carolina Tax Symposium January 2013
- What do We Learn from Tax-Related Financial Disclosures?  
American Taxation Association Doctoral Consortium, February 2012
- Where in the World are “Permanently Reinvested” Foreign Earnings  
National University of Singapore, July 2011  
UBCOW Conference, September 2011 at the University of Washington
- Is U.S. Multinational Intra-Firm Dividend Policy Influenced by Reporting Incentives?  
University of Arizona, March 2010  
UBCOW Conference, February 2009  
University of North Carolina Tax Symposium, January 2009
- Bringing it Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings Under the American Jobs Creation Act of 2004  
University of Georgia, February 2008  
University of Oregon, February 2008

University of Houston, February 2008  
American Taxation Association Mid-year meeting, February 2007  
University of Iowa, September 2006  
University of North Carolina Tax Symposium, March 2006

Stock Options, R&D, and the R&D Tax Credit  
University of Utah, December 2006  
Texas A&M Lone Star Accounting Research Conference, February 2006

Incremental Financing Decisions and Time-Series Variation in Personal Taxes on Equity  
Income  
University of Notre Dame, September 2005

Did the 2003 Tax Act Reduce Implied Cost of Equity Capital?  
Tilburg University, June 2005  
University of Texas Accounting and Finance Mini-Conference, May 2005

Dividend Taxes and Implied Cost of Equity Capital  
AAA 2004 Annual Meeting, August 2004  
University of Florida, November, 2003  
14<sup>th</sup> Annual Conference on Finance, Accounting, and Economics at Indiana  
University, October, 2003  
College of William and Mary, July 2003

Permanently Reinvested Foreign Earnings, Taxes, and Earnings Management  
University of Illinois Tax Symposium, November 2001  
University of Texas, April 2001  
Pennsylvania State University, March 2001  
Duke University, March 2001  
Texas Christian University, March 2001  
Georgetown University, February 2001  
Southern Illinois University at Edwardsville, January 2001

### **Invited Panels and Research Discussions**

American Accounting Association Western Regional Doctoral Student/Faculty  
Interchange, Discussant for “Patent Collateralization and Tax-motivated  
Outbound Income Shifting” by Shaphan NG, April 2021 via Zoom

American Accounting Association Western Regional Doctoral Student/Faculty  
Interchange, Discussant for “Bank Taxes and Voluntary Disclosure: Evidence  
from State Bank Tax Rate Changes” by Yoojin Lee, Shaphan NG, and Aruhn  
Venkat, June 2020 via Webex

American Accounting Association Western Regional Doctoral Student/Faculty  
Interchange, Discussant for “Deterrence and Substitution: The Effect of State Tax

Whistleblower Protections on State and Federal Tax Avoidance” by Yoojin Lee, Shaphan Ng, Terry Shevlin, and Aruhn Venkat, April 2019 Newport Beach, CA

Ohio State University MAcc Academic Speaker Series, November 2018 Columbus, OH

American Accounting Association Western Regional Doctoral Student/Faculty Interchange, Discussant for “The Effect of Office-Level Tax Characteristics on Auditor-Provided Tax Service Fees and Tax Outcomes” by Ryan Huston, Steve Kaplan, and Christian Paparcuri, April 2018 Vancouver, WA

American Taxation Association Doctoral Consortium, “The Review Process – Writing a Review & Converting an R&R”, February 2018 New Orleans, LA

Panelist for Lundquist College of Business Fred P. Thompson Lecture Series: Corporate Tax Reform, November 2016 Eugene, OR

Berlin-Vallendar Conference on Tax Research, Discussant for “Corporate Taxes and Strategic Patent Location within Multinational Firms” by Tobias Bohm, Tom Karkinsky, Bodo Knoll, and Nadine Riedel, July 2015 in Berlin, Germany,

Taxation in a Global Economy Research Symposium, Discussant for “The Relevance of Complex Group Structures for Income Shifting and Investors’ Valuation of Tax Avoidance”, September 2014 at the University of Texas at Austin

Western Regional Doctoral Student Faculty Interchange, Discussant for “The Roles of Receivables and Deferred Revenues in Revenue Management” by Jenny Zha, April 2014 Salt Lake City, UT

Panelist and Small Group Leader at the 2014 New Faculty Consortium Leesburg, VA

Oxford University Centre for Business Taxation Annual Symposium, Discussant for “Do the haves come out ahead in tax litigation? An empirical study of the dynamics of tax appeals in the UK” by Michael Blackwell, June 2013 in Oxford England

CAPANA Conference, Discussant for “Does Mandatory IFRS Adoption Level the Informational Playing Field Between Foreign and Domestic Analysts?” by Byard, Li, and Yu, July 2011 in Xiamen, China

American Accounting Association Annual Meeting, Discussant for “Individual-Shareholder-Level Dividend Taxes in Firm Valuation: New Evidence from Taiwan”, August 2010 San Francisco, CA

American Accounting Association annual Meeting, Discussant for “Cross-Jurisdictional Income Shifting: Employing a Multi-Year Approach” by Ken Klassen and Stacie LaPlante, August 2009 New York, NY

Journal of the American Taxation Association Conference, Discussant for “Decomposing Changes in Deferred Tax Assets and Liabilities to Isolate Earnings Management Activities”, February 2004 Denver, CO

Panelist and Resident Faculty at the 2004 AAA Doctoral Consortium, June 2004 Tahoe City, CA

Discussant at the 2009 American Taxation Association Mid-Year Meeting, 2007 National Tax Association Annual Meeting, 2003 and 2009 American Accounting Association Annual Meetings

### **Referee Activity and Editorial Positions**

Editor, *Journal of the American Taxation Association*, 2017-2020

Editorial Review Board for the *Journal of the American Taxation Association*, (2004 to 2007 and 2010 to 2013)

Editorial Review Board for *The Accounting Review* (2005 to 2008)

Ad Hoc Reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Management Science*, *Journal of Management Accounting Research*, *The Journal of the American Taxation Association*, *Contemporary Accounting Research*, *The Journal of Accounting and Public Policy*, *National Tax Journal*, *Journal of Business, Finance, and Accounting*, *Accounting Horizons*, *Journal of International Accounting, Auditing and Taxation*, and the 2003 and 2004 JATA Conferences

### **PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS**

Special Sworn Employee at the Bureau of Economic Analysis, 2008 to present

Certified Public Accountant, State of Florida, 1995 to present, inactive since 2013

American Accounting Association, 1997 to present

American Taxation Association, 1997 to present

International Accounting Section of the American Accounting Association, 2001 to present

American Economic Association 2017 to present

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

Finance and Securities Analysis Center Summer/Cameron Center Summer Research Grant

Oregon Alumni Scholar

International Tax Policy Forum 2010 Research Grant

American Taxation Association 2010 Outstanding Manuscript Award

Lundquist College of Business 2010 Goulet Research Excellence Award

American Taxation Association/PriceWaterhouse Coopers 2002 Outstanding Tax  
Dissertation Award  
Deloitte and Touche 2000 Doctoral Fellowship

## **TEACHING**

### **Courses Taught**

ACTG 617 Taxation of Businesses (University of Oregon; Masters level) Fall 2011 to present  
ACTG 470/570 Introduction to Federal Taxation (University of Oregon; Undergraduate), 2008 to present  
ACTG 607 Seminar in Tax Research (University of Oregon; PhD level) Fall 2010, 2012, 2014, Winter 2021  
ACTG 607 Pro-seminar in Accounting Research (University of Oregon; PhD level), Fall 2016 to Spring 2018  
ACTG 605 Directed Readings (University of Oregon; PhD level) Winter 2016 and 2018  
ACC 355/ACC 380K, Introduction to Taxation (University of Texas at Austin; Undergraduate), Spring 2002-2008  
ACCT 422, Advanced Federal Taxation (University of Arizona; Undergraduate), Summer 1999 and 2000  
ACCT 420, Introduction to Federal Taxation (University of Arizona; Undergraduate), Spring 2000  
TAX 5015, Taxation of Business Entities (University of South Florida; Masters), Summer 1998  
ACG 2021, Financial Accounting I (University of South Florida; Undergraduate), Summer 1998

### **Doctoral Dissertation Committees**

Erica Berry, Chair, University of Oregon, expected 2022  
Juan Wu, Co-chair, University of Oregon, expected 2022  
John Li, Co-chair, University of Oregon, 2020  
Kaishu Wu, University of Oregon, 2018  
Russell Li, University of Oregon, 2016  
Brian Williams, University of Oregon, 2015  
Aaron Mandell, University of Oregon, 2015  
Jing Huang, University of Oregon, 2014  
Chris Kim, University of Oregon, 2012  
Lisa Eiler, University of Oregon, 2010  
Mark Jackson, University of Oregon, 2009  
Jennifer Brown, University of Texas at Austin, 2007



## **Doctoral Student Summer Paper Advising**

Juan Wu, second year summer paper, UO  
Kaishu Wu, first year summer paper and second year summer paper, UO  
Russell Li, first year summer paper and second year summer paper, UO  
Jennifer Brown second year summer paper, UT Austin  
Casey Schwab, second year summer paper, UT Austin

## **Undergraduate Honors Thesis Advising**

C. B., 2014 (Primary Advisor)

## **SERVICE**

### **Department Level**

Accounting PhD Program Coordinator, September 2014 to present  
Co-coordinator, August 2012 to September 2014  
Accounting Department Executive Committee 2019/2020, 2020/2021  
Accounting Department Scholarship Committee 2020  
Accounting Department Faculty Search Committee, 2009-2014, 2016-2019  
Accounting Department Graduate Program Committee, 2010 to 2017 (Committee chair  
2011 to 2017)  
Accounting Department Strategic Planning Committee, 2010 to present  
Accounting Department Recruiting Committee, September 2009 to June 2014

### **College Level**

Lundquist College of Business PhD Committee, September 2014 to present  
Lundquist College of Business Diversity Task Force, 2017 (Chair of Faculty Committee)  
Management Department Faculty Search Committee, 2016  
Lundquist College of Business NTTF Promotion Committee, 2016  
Lundquist College of Business Masters Program Committee, September 2009-2010,  
Committee Chair 2010-2011 and 2011-2012

### **University Level**

University Faculty Personnel Committee, 2017, reviewed 60 tenure and promotion cases

### **National Level**

American Taxation Association Nominations Committee (2021)  
American Taxation Association Board of Trustees 2020-2022

American Taxation Association Outstanding Manuscript Award committee (member 2019, chair 2020)  
American Taxation Association Outstanding Dissertation Award committee (2018)  
American Taxation Association Doctoral Consortium Committee (2017)  
American Taxation Association Publications Committee (2016-2018)  
American Taxation Association Awards Committee (member 2015, chair 2016)  
American Taxation Association JATA Conference Committee (2014)  
American Taxation Association Outstanding Dissertation Award Committee (2013)  
American Taxation Association Outstanding Manuscript Award Committee (2011)  
American Taxation Association Outstanding Dissertation Award Committee (2010)  
American Taxation Association Publications Committee (2008-2010)  
American Taxation Association Outstanding Manuscript Award Committee (2006-2007)  
American Taxation Association Research Resources and Methodologies Committee  
Committee Member (2004-2007), Committee Chair (2007-2008)  
American Taxation Association Long Range Planning Task Force (2004-2005)  
American Taxation Association Annual Program Committee (2002-2004)

## **MEDIA CITATIONS**

R&D and the Rising Foreign Profitability of U.S. Multinational Corporations

*Accounting Today*, May 13, 2020

*CFO Magazine*, May 11, 2020

*Harvard Business Review*, January-February 2017

Do Socially Responsible Firms Pay More Taxes?

*The Economist*, January 2, 2016 Schumpeter: Social Saints, Fiscal Fiends

CFO.com, December 16, 2015, "Socially Responsible Companies Pay Lower Taxes"

*Accounting Today*, December 14, 2015

*The Oregonian*, June 5, 2014

Is U.S. Multinational Dividend Repatriation Policy Influenced by Reporting Incentives?

*Wall Street Journal*, March 10 2013

Accountingweb.com, November 15, 2012

CFO.com, November 12, 2012

*Compliance Week*, November 6, 2012

*New York Times*, October 3, 2012

*Tax Notes International*, February 2, 2009

Bringing it Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings under the American Jobs Creation Act of 2004

*New York Times*, June 5, 2009

Permanently Reinvested Foreign Earnings, Taxes, and Earnings Management

Dow Jones News Wire, Associated Press Newswire, November 4, 2004