

**Linda K. Krull**  
*Tykeson Professor of Accounting*  
*University of Oregon*

Lundquist College of Business  
1208 University of Oregon  
Eugene, OR 97403

Phone: (541) 346-3252  
lkrull@uoregon.edu

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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 (\*Current or former PhD student)**

Campbell, John, Dan Dhaliwal, Linda Krull, and Casey Schwab\*. 2023. U.S.  
Multinational Corporations' Foreign Cash Holdings: An Empirical Estimate and  
the Impact of the Tax Cuts and Jobs Act of 2017 on the Value of Foreign Cash,  
*Conditional Acceptance at Review of Accounting Studies*.

- 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 (\*Current or former PhD student)

Blouin, Jennifer, Linda Krull, and Leslie Robinson, 2023. The Tax Cuts and Jobs Act and Investment Efficiency: The Role of Accounting

Krull, Linda and Juan Wu\*. 2023. Changes in U.S. Multinational Firms’ Investment and Income Shifting after the 2017 Tax Cuts and Jobs Act

Fox, Zack\*, Linda Krull, and Scott Rane. 2023. Tax Holiday Participation and U.S. Employment and Investment Loss, Revising for 2<sup>nd</sup> Round at *Contemporary Accounting Research*

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

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

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 Tax Cuts and Jobs Act and Investment Efficiency: The Role of Accounting  
September 2023 Florida State University  
April 2023 University of North Carolina Tax Symposium

The Effects of Partial Territorial Taxation on Investment and Income Shifting  
October 2021 University of Maryland

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  
University of North Carolina Tax Symposium January 2012  
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

Panelist and Small Group Leader at the 2022 Journal of International Accounting Research Doctoral and New Faculty Consortium, Job Market and Career Strategies Panel, Scheduled June 2022 via Zoom

American Accounting Association Western Regional Doctoral Student/Faculty Interchange, Discussant for “Do Increases in Tax Risk Affect Tax Planning and Other Investments?” by Charles Lee, April 2022 in Long Beach, CA

American Economics Association Annual Meeting, Discussant for “Effects of International Tax Provisions on Domestic Labor Markets”, by Daniel Garret, Eric Ohrn, and Juan Carlos Suarez Serrato, January 2022 via Zoom

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, 2023  
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, 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**

Tim Messenger, second year summer paper, University of Oregon 2023  
Juan Wu, second year summer paper, University of Oregon 2019  
Kaishu Wu, second year summer paper University of Oregon 2015  
Kaishu Wu, first year summer paper, University of Oregon 2014  
Russell Li, second year summer paper, University of Oregon 2013  
Russell Li, first year summer paper, University of Oregon 2012  
Jennifer Brown second year summer paper, University of Texas at Austin  
Casey Schwab, second year summer paper, University of Texas at Austin

### **Undergraduate Honors Thesis Advising**

Colman Boyer, 2014 (Primary Advisor)

## **SERVICE**

### **Department Level**

Accounting Department MAcc Director Search Committee, 2023  
Accounting PhD Program Coordinator, September 2014 to 2022

Co-coordinator, August 2012 to September 2014  
Accounting Department Executive Committee 2019/2020, 2020/2021, 2022/2023,  
2023/2024  
Accounting Department Scholarship Committee 2020  
Accounting Department Faculty Search Committee, 2009-2014, 2016-2019, 2021, 2023  
Accounting Department Graduate Program Committee, 2010 to 2017 (Committee chair  
2011 to 2017)  
Accounting Department Strategic Planning Committee, 2010 to present

### **College Level**

Finance Department Faculty Search Committee, 2023  
Management Department Faculty Search Committee, 2022  
Lundquist College of Business Personnel Committee 2021-2022  
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**

Deloitte Foundation Doctoral Fellowship Committee (2023-2025)  
American Taxation Association Outstanding Dissertation Award Committee (2023)  
American Accounting Association Diversity Section Membership Committee, Co-Chair  
2022-2023, Chair 2023-2024  
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