

Linda K. Krull
Associate Professor of Accounting
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GENERAL INFORMATION

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

Professional Experience

Associate Professor of Accounting, University of Oregon, 2008 to present
Assistant Professor of Accounting, University of Texas at Austin, 2001-2008
Research Assistant/Teaching Assistant, University of Arizona, 1998-2001
Research Assistant/Teaching Assistant, University of South Florida, 1996-1998
Tax Staff, 1993, and 1994-1996, Arthur Andersen LLP, Tampa, Florida

Professional Certification and Affiliations

Certified Public Accountant, State of Florida, 1995 to present
American Accounting Association, 1997 to present
American Taxation Association, 1997 to present
International Accounting Section of the American Accounting Association, 2001 to present

RESEARCH ACTIVITIES

Research Interests

The effects of taxes on corporate financial reporting, investment, and capital structure decisions,
and the market capitalization of corporate and investor level taxes.

Refereed Publications

- Stock Options, R&D, and the R&D Tax Credit: Jennifer Brown and Linda Krull, *The Accounting Review*, May 2008, pp. 705-734.
- Incremental Financing Decisions and Time-Series Variation in Personal Taxes on Equity Income: Dan Dhaliwal, Linda Krull, and Merle Erickson, *The Journal of the American Taxation Association*, Spring 2007, pp. 1-26.
- Did the 2003 Tax Act Reduce the Cost of Equity Capital?: Dan Dhaliwal, Linda Krull, and Oliver Li, *Journal of Accounting and Economics*, March 2007, pp. 121-150.
- Dividend Taxes and Implied Cost of Equity Capital: Dan Dhaliwal, Linda Krull, Oliver Li, and William Moser, *Journal of Accounting Research*, December 2005, pp. 675-708.
- Permanently Reinvested Foreign Earnings, Taxes, and Earnings Management: Linda Krull, *The Accounting Review*, July 2004, pp. 745-767.

Other Publications

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

Working Papers

- Blouin, Jennifer, Linda Krull, and Leslie Robinson. 2009. Is U.S. Multinational Intra-Firm Dividend Policy Influenced by Capital Market Incentives?
- Dhaliwal, Dan, Linda Krull, and Oliver Li. 2009. Tax and the Cost of Equity: An international analysis.
- Blouin, Jennifer and Linda Krull. 2008. Bringing it Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings under the American Jobs Creation Act of 2004.
- Blouin, Jennifer, Linda Krull, and Casey Schwab. 2007. The Effect of the Domestic Manufacturing Deduction on Corporate Payout Behavior.
- Dhaliwal, Dan and Linda Krull. 2006. Permanently Reinvested Earnings and the Valuation of Foreign Subsidiary Earnings.

Work in Process

- Where Did It All Go? An Analysis of the Post-AJCA Investment Activity of Repatriating Firms, with Jennifer Blouin

Scholarly Presentations

- 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
- 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
- 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
14th 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

AWARDS AND HONORS

- Nominated for the 2007 CBA Foundation Research Excellence Award for Assistant Professors at the McCombs School of Business, the University of Texas at Austin
Nominated for the 2006 CBA Foundation Research Excellence Award for Assistant Professors at the McCombs School of Business, the University of Texas at Austin
Recipient of the 2002 American Taxation Association/PriceWaterhouse Coopers Outstanding Tax Dissertation Award
Recipient of the 2000 Deloitte and Touche Doctoral Fellowship

TEACHING

Courses Taught

ACC 470/570 Introduction to Federal Taxation (University of Oregon), Fall 2008
ACC 355/ACC 380K, Introduction to Taxation (University of Texas at Austin), Spring 2002-2008
ACCT 422, Advanced Federal Taxation (University of Arizona), Summer 1999 and 2000
ACCT 420, Introduction to Federal Taxation (University of Arizona), Spring 2000
TAX 5015, Taxation of Business Entities (University of South Florida), Summer 1998
ACG 2021, Financial Accounting I (University of South Florida), Summer 1998

Doctoral Student Supervision

Second-year summer paper advisor
Jennifer Brown, University of Texas (2003)
Casey Schwab, University of Texas (2006)
Dissertation committee member
Jennifer Brown, University of Texas
Lisa Eiler, University of Oregon
Mark Jackson, University of Oregon

OTHER PROFESSIONAL ACTIVITIES

American Taxation Association Publications Committee (2008 to present)
Editorial Review Board for *The Accounting Review* (June 2005 to 2008)
Discussant at the 2007 National Tax Association Annual Meeting
Editorial Review Board for the *Journal of the American Taxation Association*, January 2004 to 2007
External examiner for doctoral thesis – The University of Auckland (2007)
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)
Resident Faculty at the 2004 AAA Doctoral Consortium
Discussant at the 2004 JATA Conference
Discussant for the American Taxation Association Corporate Tax Session of the 2003 American Accounting Association Annual Meeting
Ad Hoc Reviewer for (*The Accounting Review* 2008), *The Journal of the American Taxation Association* (2002), *Contemporary Accounting Research* (2007), *The Journal of Accounting and Public Policy* (2005, 2007), and the 2003 and 2004 JATA Conferences