CURRICULUM VITAE

Linda H. Chen, Ph.D., CFA

Associate Professor Department of Accounting & MIS College of Business and Economics University of Idaho Moscow, ID 83844-3161

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Home page: https://www.uidaho.edu/cbe/our-people/accounting-faculty/linda-chen SSRN website: https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=731837 Google Scholar website: https://scholar.google.com/citations?user=5WYb39IAAAAJ

EDUCATION

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

RESEARCH INTEREST

Capital market research in accounting and finance Corporate governance

PUBLICATIONS IN REFEREED ACADEMIC JOURNALS Journal Ranking 1. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2021), "Earnings Manipulation or Investor Scrutiny-Why does the Market discount Earnings Announced Late?" Forthcoming Review of Quantitative Finance and Accounting. 2. Chen, Linda H., George J. Jiang, Danielle D. Xu, and Tong Yao (2020), "Dissecting the Idiosyncratic Volatility Anomaly," Journal of Empirical Finance forthcoming.

- 3. Chen, Linda H., Jeffrey Gramlich, and Kimberley Houser (2019), "The Effects of Board A Gender Diversity on a Firm's Risk Strategies," *Accounting and Finance*, 59, 991-1031.
- 4. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2018), "Distraction or Interaction: A* The Effect of Macroeconomic News on Market Reaction to Earnings News," *Journal of Banking and Finance*, 97, 142-156.

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

5. Chen, Linda H., George J. Jiang, Guanzhong Pan, and Kevin X. Zhu (2017), "Biases in CAPM Beta Estimation," *Advances in Investment Analysis and Portfolio Management*, 8, 83-103.

- 6. Chen, Linda H., Wei Huang, and George J. Jiang (2017), "Herding on Earnings News: A The Role of Institutional Investors in Post-Earnings Announcement Drift," *Journal of Accounting, Auditing and Finance*, 32(4), 536-560.
- 7. 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.
- 8. 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.
- 9. Chen, Linda H., George J. Jiang, and Qin Wang (2013), "Market Reaction to A Information Shocks --Does the Bloomberg and Briefing.com Survey Matter?" *Journal of Futures Markets*, 33, 939-964.
- 10. Chen, Linda H, and George J. Jiang (2013), "Drift or Jump: What Drives Post-Earnings B Announcement Stock Returns?" *Advances in Quantitative Analysis of Finance and Accounting*, 11, 175-206.
- 11. 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.
- 12. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2012), "Momentum Strategies for n/a Style and Sector Indexes," *Journal of Investment Strategies*, 1, 67-89.
- 13. Chen, Linda H. and Lucia Silva Gao (2012), "The Pricing of Climate Risk," *Journal of C Financial and Economic Practice*, 12, 115-131.
- 14. 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.

WORKING PAPERS

1. Chen, Linda H., Wei Huang, George J. Jiang, and Kevin Zhu (2020), "Do Mutual Funds Trade on Earnings News? The Information Content of Large Active Trades." Revise and resubmit to *Journal of Accounting, Auditing and Finance*.

² Press coverage in Market Watch, April 7, 2019, "Opinion: Investors' widely held beliefs about ETFs and Index funds may be wrong."

2. Chen, Linda H., Leslie Eldenburg, and Theodore Goodman (2020), "The Influence of Compensation, Hospital Ownership, and Public Disclosure on Hospital Quality." Working paper.

- 3. Chen, Linda H., George J. Jiang, and Kevin X. Zhu (2020), "The Information Content of Fourth-Quarter Earnings." Working paper.
- 4. Chen, Linda H. and Debra Sanders (2019), "In Pursuit of Profit: The Likely Culprit of Tax Avoidance via Tax Havens." Working paper.
- 5. Chen, Linda H., Wei Huang, and George J. Jiang (2020), "Double Agent: Analyst-induced Information Asymmetry and Announcement Return Reversal." Working paper.

EXPERIENCE

2020.8 - present	Associate Professor, Department of Accounting, College of Business and
	Economics, University of Idaho
2017.7 - 2020.7	Assistant Professor, Department of Accounting, College of Business and
	Economics, University of Idaho
2012.8 - 2017.7	Assistant Professor, Department of Accounting, Carson College of Business,
	Washington State University
2009.8 - 2012.5	Assistant Professor, Department of Accounting & Finance, College of
	Management, University of Massachusetts Boston
2004.8 - 2009.5	Teaching/Research Assistant/Summer Instructor, Department of Accounting, Eller
	College of Management, University of Arizona
1998.1 - 2000.12	Research Associate, Faculty of Economics and Management, University of
	Groningen, the Netherlands
1994 -1996	Investment Advisor, RBC (Royal Bank of Canada) Dominion Securities
1992-1993	Insurance Advisor, London Life Insurance Company, Canada

COURSES TAUGHT

Introduction to Financial Accounting – undergraduate level Intermediate Financial Accounting I – undergraduate level Intermediate Financial Accounting II – undergraduate level Federal Taxation I – undergraduate level Comparative Accounting Theory – graduate level Financial Accounting Theory – graduate level Advanced Federal Taxation – graduate level Federal Tax Planning - graduate level Ph.D. Accounting Research Seminar – Ph. D. level

ACADEMIC PRESENTATIONS

2021 - The 28th Pacific Basin Annual Conference on Finance, Economics, Accounting, and Management, Virtual

- 2021 Sothern University of Science and Technology, China, Virtual*
- 2021 The 14th Annual Meeting of Academy of Behavioral Finance & Economics*
- 2021 Financial Management Association Annual Meeting*
- 2020 American Accounting Association Annual Meeting, Virtual
- 2020 Canadian Academic Accounting Association Annual Conference, Virtual
- 2020 American Accounting Association Western Regional Meeting, Virtual
- 2019 Canadian Academic Accounting Association Annual Conference, Ottawa, Canada
- 2019 The 27th Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management, Taipei, Taiwan
- 2019 American Accounting Association Western Regional Meeting, Newport Beach, CA
- 2019 Journal of Accounting, Auditing and Finance Conference, Santiago, Chile*
- 2019 European Financial Management Association Annual Conference, Milan, Italy
- 2018 University of North Carolina-Charlotte*
- 2018 Canadian Academic Accounting Association Annual Conference, Calgary, Canada
- 2018 American Accounting Association Western Regional Meeting, Vancouver, WA
- 2018 Journal of Law, Finance, and Accounting Conference, University of Padova, Italy
- 2017 Washington State University-Vancouver, WA
- 2017 American Accounting Association Annual Meeting (interaction forum session), San Diego, CA
- 2017 The 11th Annual Meeting of the Portuguese Economic Journal, Vila Real, Portugal
- 2017 The 25th Finance Forum-The Annual Meeting of the Spanish Finance Association, Barcelona, Spain
- 2017 University of Nevada, Las Vegas*
- 2017 The 9th Forum for Economists International Annual Conference, Amsterdam, the Netherlands
- 2017 University of Groningen, Groningen, the Netherlands
- 2017 American Accounting Association Western Regional Meeting, San Francisco, CA
- 2016 American Accounting Association Annual Meeting, New York, NY
- 2016 Journal of Accounting, Auditing and Finance Conference, Lake Louise, Alberta, Canada*
- 2016 American Accounting Association Western Regional Meeting, Seattle, WA
- 2015 American Accounting Association Annual Meeting, Chicago, IL
- 2015 University of Arizona, 2015, Tucson, AZ
- 2014 American Accounting Association Annual Meeting, Atlanta, GA
- 2012 American Accounting Association Annual Meeting, Washington, DC
- 2012 East China University of Science and Technology (ECUST), Shanghai, China
- 2012 Eastern Finance Association Annual Meeting, Boston, MA
- 2010 PanAgora Asset Management, Boston, MA
- 2009 University of Taxes at Arlington, Arlington, TX
- 2009 University of Massachusetts-Boston, MA
- 2008 University of Arizona, Tucson, AZ

Note: * Presented by co-author.

PROFESSIONAL AFFILIATIONS

2009-present American Accounting Association 2010-present American Taxation Association

2017-present Canadian Academic Accounting Association

2017-present Accounting and Finance Association of Australia and New Zealand

1996 - present **CFA Institute**

CFA® Charterholder, 2000 - present

PROFESSIONAL SERVICE

Editorial Board:

Member of Editorial Advisory Board for *Review of Accounting and Finance* (2021-present)

Conference Committee and Reviewer Assignments:

2009-present Reviewer for American Association Annual Meetings 2018-present Reviewer for Canadian Academic Accounting Association Annual Meetings 2013-present Reviewer for American Accounting Association Western Conferences Reviewer for American Accounting Association-Diversity Section 2020 2011 - 2017 American Taxation Association (ATA) Annual Meeting Program Committee 2012-2014 Reviewer for Financial Accounting and Reporting Midyear Meetings

2012 Reviewer at Eastern Finance Association Annual Meeting

Referee for Academic Journals:

Review of Accounting Studies

Journal of Accounting and Public Policy

Journal of Management Accounting Research

Journal of Accounting, Auditing and Finance

Journal of Business, Finance & Accounting

Accounting and Finance

Journal of Accounting Education

Journal of Business Research

The Financial Review

Accounting and Business Research

Review of Accounting and Finance

North American Journal of Economics and Finance

International Finance

International Review of Financial Analysis

Financial Research Letter

Grant Reviewer:

2014 - 2015The Research Grants Council-Hong Kong

HONERS AND AWARDS

University Mid-Career Award, 2021-2023, University of Idaho.

College of Business and Economics Student Advising Award, 2021, University of Idaho.

The R.M. Steele Distinguished Fellowship, 2020, College of Business and Economics, University of Idaho

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

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).

FACULTY SERVICES:

University Level:

University of Idaho:

2018-present University Budget and Finance Committee, member

2020 Program Prioritization Committee

2020-present Graduate Council, member

2021-present University Accreditation Committee

Washington State University:

2015-2017 University Budget Committee, member

2014-2017 Association for Faculty Women, treasurer

2016 WSU-Bellevue Faculty Work Group, member

College Level:

University of Idaho:

2019-present CBE Scholarly and Creative Activity Committee, member CBE Organization, Culture and Climate Committee, member

Washington State University:

2012-2014 CCB Data Committee, member

University of Massachusetts Boston:

2010-2012 College Graduate Curriculum Committee, member

Department Level:

University of Idaho:

Department of Accounting Recruiting Committee, member Department of Accounting 3rd year Review Committee, member Department of Accounting Promotion Committee, member

University of Massachusetts Boston:

2009-2012 Department of Accounting and Finance Recruiting Committee, member

2009-2012 Department of Accounting and Finance Curriculum Committee, member

2011-2012 Department of Accounting and Finance Tenure and Promotion Committee, member

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."