

GARY CHEN

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EDUCATION

Northwestern University
Ph.D. in Accounting, 2014

University of Illinois at Chicago
M.S. in Accounting, 2007

University of Illinois at Urbana-Champaign
Master in Computer Science, 2003
B.S. in Electrical Engineering, 2001

ACADEMIC EMPLOYMENT

University of Illinois at Chicago
Assistant Professor, 2014-Present
Lecturer, 2013-2014

RESEARCH

Select Publications

1. “Firm Unionization and Disruptions in Customer Relationships” with Scott Judd and Shail Pandit, 2021. Forthcoming at *Contemporary Accounting Research*.
2. “Corporate Social Responsibility and Information Flow” with Bin Wang and Xiaohong Wang, 2020. *Accounting & Finance* 61 (2): 2759-2807.
3. “XBRL Adoption and Systematic Information Acquisition via EDGAR” with Jie Zhou, 2019. *Journal of Information Systems* 33 (2): 23-43.
4. “What do the Markets Say? Shareholder Wealth Effects of the XBRL Mandate” with Xiaohong Wang and Jie Zhou, 2018. *Journal of Information Systems* 32 (3): 1-21.
5. “XBRL Adoption and Bank Loan Contracting: Early Evidence” with Jeong-Bon Kim, Jee-Hae Lim, and Jie Zhou, 2018. *Journal of Information Systems* 32 (2): 47-69.
6. “Anticipation of Management Forecasts and Analysts’ Private Information Search” with Dora Altschuler and Jie Zhou, 2015. *Review of Accounting Studies* 20 (2): 803-838.
7. “The Chinese Stock Market: An Examination of the Random Walk Model and Technical Trading Rules” with Nauzer Balsara and Lin Zheng, 2007. *Quarterly Journal of Business and Economics* 46 (2): 43-63.

Working Papers

1. “Redact to Protect? Customers’ Incentive to Protect Information and Suppliers’ Disclosure Strategies” with Xiaoli Tian and Miaomiao Yu. Conditionally accepted at *Journal of Accounting and Economics*.
 - Nominated for Best Paper at the 2020 Financial Accounting and Reporting Section (FARS) Midyear Meeting.
 - Semifinalist for the 2019 Financial Management Association (FMA) Best Paper Award in Corporate Finance.
2. “Income Taxes and Managerial Incentives: Evidence from Hedge Funds” with Vikas Agarwal, Zhen Shi, and Bin Wang.
 - Semifinalist for the 2020 Financial Management Association (FMA) Best Paper Award in Investment.
3. “Life in the Fast Lane: Sophistication Among Individual Investors” with Darren Roulstone and Jie Zhou.
4. “The Impact of Stakeholder Orientation on Tax Avoidance: Evidence from a Natural Experiment” with Ani Mathers, Bin Wang, and Xiaohong Wang.
5. “Financial Restatements and Supply Chain Management”.
6. “The Role of Major Customers in Suppliers’ Voluntary Disclosures: Evidence from Seasoned Equity Offerings”.

TEACHING

University of Illinois at Chicago, College of Business Administration

Instructor

Advanced Financial Accounting (Undergraduate and Graduate). Fall 2014 – Spring 2021
 This course covers topics on equity investments, consolidation, segment reporting, hedge accounting, and partnerships.

Accounting Research: Methodology and Communication (Graduate). Fall 2013 – Fall 2015
 The course covers cases studies on contemporary accounting issues, seminal accounting research papers, use of the Accounting Standards Codification (ASC) system, and an introduction to Visual Basic for Applications.

Average overall rating for the most recent five years:

Spring 2021 (online):	4.50/5.00
Fall 2020 (online):	4.28/5.00
Spring 2020:	4.54/5.00
Fall 2019:	3.80/5.00
Spring 2019:	4.68/5.00
Spring 2018:	4.50/5.00
Fall 2017:	4.58/5.00
Spring 2017:	4.70/5.00
Fall 2016:	4.65/5.00
Spring 2016:	4.75/5.00

Northwestern University, Kellogg School of Management

Teaching Assistant

Financial Statement Analysis (MBA)

Fall 2010 - Spring 2013

Mergers and Acquisitions (MBA)

Fall 2009

Securities Analysis (MBA, Executive MBA)

Fall 2008 - Spring 2010

University of Illinois at Urbana-Champaign

Course Assistant

Introduction to Computer Science (Undergraduate)

Fall 1997 - Spring 1998

Data Structures and Algorithms (Undergraduate)

Fall 1999

CONFERENCE AND WORKSHOP PRESENTATIONS (*Presentation by co-author)

Income Taxes and Managerial Incentives: Evidence from Hedge Funds (formerly known as The Externality of Taxing the 'Rich': Evidence from Hedge Funds)

American Finance Association (AFA) Annual Meeting, January 2021

World Symposium on Investment Research (WSIR), October 2020

American Taxation Association (ATA) Midyear meeting, February 2020

Conference on Financial Economics and Accounting (CFEA), November 2019

University of Illinois at Urbana-Champaign, September 2019

Financial Management Association (FMA) Annual Meeting, October 2020*

Labor and Finance Conference 2020* (cancelled due to COVID-19)

University of Porto, November 2019*

Lancaster University, November 2019*

University of Alberta, October 2019*

Nova SBE-BPI Asset Management Conference (plenary session), September 2019*

University of Iowa, August 2019*

University of Hong Kong, June 2019*

College of William and Mary, April 2019*

Georgia State University, April 2019*

University of Texas at Dallas, April 2019*

Redact to Protect? Customers' Incentive to Protect Information and Suppliers' Disclosure Strategies

Financial Accounting and Reporting Section (FARS) Midyear Meeting, January 2020

American Accounting Association (AAA) Annual Meeting, August 2019

Conference on the Convergence of Financial & Managerial Accounting Research, June 2019

Financial Management Association (FMA) Annual Meeting, October 2019*

Simon Fraser University, September 2019*

China International Conference in Finance, July 2019*

Louisiana State University, February 2019*

National University of Singapore, October 2018*

University of Toronto, September 2018*

George Mason University, September 2018*

2018 Washington Area Research Symposium, June 2018*

Firm Unionization and Disruptions in Customer Relationships

Loyola University Chicago, November 2019
American Accounting Association (AAA) Annual Meeting, August 2018
Hawaii Accounting Research Conference, January 2018
Northwestern-Duke Workshop on Research Design for Causal Inference, June 2017
University of Illinois at Chicago, May 2017
European Accounting Association (EAA) Annual Conference, June 2018*
Iowa State University, March 2017*
Indian Institute of Management Indore, December 2017*
India Finance Conference, December 2017*
Indian School of Business (ISB) Accounting Research Conference, December 2017*
Southern Finance Association Annual Meeting, November 2017*
Rutgers University, October 2017*

Life in the Fast Lane: Sophistication Among Individual Investors

Marquette University, October 2018
Hawaii Accounting Research Conference, January 2018
Iowa State University, December 2017
University of Illinois at Chicago, September 2017
American Accounting Association (AAA) Annual Meeting, August 2017
Accounting Information Systems (AIS) Midyear Meeting, January 2017
University of Connecticut, April 2019*

The Impact of Stakeholder Orientation on Tax Avoidance: Evidence from a Natural Experiment

American Accounting Association Annual Meeting, August 2018
Southern Finance Association Annual Meeting, November 2018*
Financial Management Association Annual Meeting, October 2018*
Midwest Finance Association Annual Meeting, March 2018*
Hawaii Accounting Research Conference, January 2018*

Corporate Social Responsibility and Information Flow

American Accounting Association Annual Meeting, August 2016
Financial Management Association Annual Meeting, October 2015
DePaul University Wealth Management Conference (lead paper), October 2014
Florida International University
University of Illinois at Chicago
Central Michigan University*
Northeastern Illinois University*

XBRL Adoption and Systematic Information Acquisition via EDGAR

American Accounting Association (AAA) Annual Meeting, August 2016
Accounting Information Systems (AIS) Midyear Meeting, January 2016
Fudan University*
Korea University*
National Taiwan University*
Seoul National University*
University of Macau*
University of Utah*
Yonsei University*

XBRL Adoption and Bank Loan Contracting: Early Evidence

Canadian Academic Accounting Association Annual Conference, May 2015*

American Accounting Association Annual Meeting, August 2014*

City University of Hong Kong*

Fudan University*

Sungkyunkwan University*

University of Technology at Sydney*

What do the Markets Say? Shareholder Wealth Effects of the XBRL Mandate

City University of Hong Kong*

Shanghai University of Finance and Economics*

Anticipation of Management Forecasts and Analysts' Private Information Search

Boston College*

Dartmouth College*

Harvard University*

Loyola University Chicago*

Northwestern University*

Ohio State University*

University of Rochester*

Financial Restatements and Supply Chain Management

American Accounting Association Annual Meeting, August 2014

Northwestern University

Purdue University

University of Illinois at Chicago

The Role of Major Customers in Suppliers' Voluntary Disclosures: Evidence from Seasoned Equity Offerings

American Accounting Association Annual Meeting, August 2013

American Accounting Association Midwest Regional Meeting, October 2013

Northwestern University

INVITED CONFERENCE PARTICIPATION

University of Illinois at Urbana-Champaign Young Scholars Research Symposium (online): 2021

University of North Carolina Tax Symposium (online): 2021

Ohio State University Tax Symposium (online): 2021

Journal of Business Finance & Accounting Conference (online): 2021

McGill Accounting Research Conference (online): 2021

Contemporary Accounting Research Conference (online): 2020

University of Illinois at Chicago Accounting Research Conference: 2013-2017, 2019

Washington Accounting Research Symposium: 2019

University of Minnesota Empirical Accounting Conference: 2016

Kellogg Accounting Research Conference: 2012-2014

University of North Carolina at Chapel Hill PhD Tax Seminar: 2010

Journal of Accounting and Economics Conference: 2010

ACADEMIC SERVICES

Ad hoc reviewer

Review of Accounting Studies
MIS Quarterly
Journal of Information Systems
International Journal of Accounting Information Systems
Financial Review
American Accounting Association (AAA) Annual Meeting
Canadian Academic Accounting Association Annual Meeting
AAA AIS Mid-Year Meeting
AAA FARS Mid-Year Meeting
AAA Mid-Atlantic Regional Meeting
Midwest Finance Association Annual Meeting
European Research Council
Research Grant Council of Hong Kong

Discussant

AAA Annual Meeting: 2014, 2019
AAA AIS Midyear Meeting: 2018
Hawaii Accounting Research Conference: 2018
Midwest Finance Association Annual Meeting: 2015

AWARDS AND HONORS

Dean's Letter of Recognition for Outstanding Teaching: 2016-2018
FARS Excellence in Reviewing Award: 2019, 2020
Faculty Scholarship Grant, University of Illinois at Chicago: 2016-2019
Dean's Summer Research Grant, UIC College of Business: 2016-2019
Kellogg School of Management Doctoral Fellowship

UNIVERSITY SERVICES

University of Illinois at Chicago (UIC)

Accounting Department Workshop Co-Organizer, 2020-2021
Faculty Judge, UIC Student Research Forum, 2019
Business Scholars Accounting Faculty Mentor, 2019-present
Undergraduate Thesis Advisor, College of Business Administration, 2015
Undergraduate Accounting Course Advisor, Accounting Department, 2013-present

TECHNICAL SKILLS

Python; SAS; Stata; C/C++; Visual Basic for Applications (VBA); Perl; Matlab; Java;
Tableau; Power BI