

**Jennifer Wu Tucker**

(Previous names: Xiangdong Wu Tucker and Jenny Wu)

Fisher School of Accounting Warrington College of Business University of Florida	310 Gerson Hall, Gainesville, FL 32611 (352)273-0214 (office) E-mail: jenny.tucker@cba.ufl.edu
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**ACADEMIC EMPLOYMENT**

**University of Florida**

Luciano Prida Sr. Term Professor, Assistant Professor Assistant Professor	April 2006 – present August 2004 – April 2006
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**EDUCATION**

<b>New York University, Stern School of Business</b> Ph.D. in Accounting, awarded in September 2004	September 2000 – May 2004
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<b>University of Illinois at Urbana-Champaign</b> Accounting Doctoral Program M.S. in Accounting, awarded in May 1999	September 1999 – May 2000 September 1998 – May 1999
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<b>Northern Illinois University</b> Graduate Program of Accounting Graduate Program of Management Information Systems	January 1997 – August 1998 January 1997 – August 1998
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<b>East China Institute of Technology</b> B.S. International Business, awarded in July 1991	September 1989 – July 1991
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<b>Beijing Institute of Technology</b> B.S. Electronic Engineering, awarded in July 1989	September 1985 – July 1989
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**PUBLICATIONS**

- “Does income smoothing improve earnings informativeness?” with Paul Zarowin. *The Accounting Review*, January 2006.
- “Classification and market pricing of the cash flows and accruals on trading positions,” with Stephen Ryan and Paul Zarowin. *The Accounting Review*, March 2006.
- “Is openness penalized? Stock returns around earnings warnings.” *The Accounting Review*, July 2007.
- “To guide or not to guide? Causes and consequences of stopping quarterly earnings guidance,” with Joel Houston and Baruch Lev. *Contemporary Accounting Research*. Forthcoming.
- “Within-industry timing of earnings warnings: Do managers herd?” with Senyo Tse. *Review of Accounting Studies*. Forthcoming. Formerly titled “Industry-wide dynamics in earnings warnings.”

## **WORKING PAPERS**

- “Is silence golden? Earnings warnings and change in subsequent analyst following.” Formerly titled “Does disclosure reputation explain earnings warnings?”
- “Causes and consequences of disaggregating earnings guidance,” with Benjamin Lansford and Baruch Lev. Formerly titled “Why do firms issue disaggregated earnings guidance? The archival evidence.”
- “Bundling of earnings guidance and non-earnings guidance,” with Richard Lu.
- “Disclosure of management guidance in conference calls: Materiality, determinants, and consequences,” with Benjamin Lansford and Jimmy Lee.
- “Large sample evidence on firms’ year-over-year MD&A modification,” with Stephen V. Brown.
- “Do special items encourage ‘special guidance’ of Street earnings?” with Ted Christensen, Kenneth Merkley, and Shankar Venkataraman.

## **DISSERTATION**

Title: “Three Essays on Earnings Warnings”

Committee: James Ohlson (Chair), William Greene, Carol Marquardt, Stephen Ryan, and Paul Zarowin

## **PROFESSIONAL PRESENTATIONS**

- “Return performance surrounding reverse stock splits: Can investors profit?” Coauthored with April Klein and James Rosenfeld. University of Florida, Gainesville, FL. November 2004
- “Does disclosure reputation explain earnings warnings?” The 2005 AAA Mid-Year FARS Conference, San Diego, CA. January 2005
- “Essays on earnings warnings.” FSOA Advisory Committee Meeting, Gainesville, FL. April 2005
- “Industry-wide dynamics in earnings warnings.” University of Florida, Gainesville, FL. November 2005
- Invited discussant at the 16<sup>th</sup> Financial, Economics, and Accounting Conference (FEA), Chapel Hill, NC. November 2005
- “Is openness penalized? Changes in stock prices around earnings warnings.” Florida State University, Tallahassee, FL. December 2005
- “Industry-wide dynamics in earnings warnings.” The 2006 AAA Mid-Year FARS Conference, Atlanta, GA. January 2006
- “To guide or not to guide? Causes and consequences of stopping and subsequently resuming earnings guidance.” University of Florida, Gainesville, FL. March 2006.
- “To guide or not to guide? Causes and consequences of stopping and subsequently resuming earnings guidance.” The 2006 AAA Annual Conference, Washington D. C. August 2006.
- “Is openness penalized? Stock returns around earnings warnings.” The 17<sup>th</sup> FEA Conference, Atlanta, GA. November 2006.

- “Is openness penalized? Stock returns around earnings warnings.” The 2007 AAA Mid-Year FARS Conference, San Antonio, TX. January 2007.
- Invited discussant of three papers at the AAA Annual Conference, Chicago, IL. August 2007.
- “Why do firms issue disaggregated earnings guidance? The archival evidence.” University of Houston, Houston, TX. October 2007.
- “Why do firms issue disaggregated earnings guidance? The archival evidence.” The 18<sup>th</sup> FEA Conference, New York City, NY. October 2007.
- “Why do firms issue disaggregated earnings guidance? The archival evidence.” The 2008 AAA Mid-Year FARS Conference, Phoenix, AZ. January 2008.
- “Bundling of earnings and non-earnings forward-looking disclosures.” University of California at Berkeley, Berkeley, CA. February 2008.
- “Why do firms issue disaggregated earnings guidance? The archival evidence.” Florida State University, Tallahassee, FL. April 2008.
- “Bundling of earnings and non-earnings forward-looking disclosures.” University of Southern California, Los Angeles, CA. April 2008.
- “Bundling of earnings and non-earnings forward-looking disclosures.” Texas A&M University, College Station, TX. April 2008.
- Invited discussant at the JAAF Conference, New York City, NY. September 2008.
- “Within-industry timing of earnings warning: Do managers herd?” Florida International University, Miami, FL. September 2008.
- Invited discussant at the 19<sup>th</sup> FEA Conference, Austin, TX. November 2008.
- “The forecast dispersion anomaly: Another look.” Coauthored with Atay Kizilaslan (UF). University of Tennessee, Knoxville, TN. November 2008.
- Invited discussant of two papers at the AAA mid-year FARS Conference. New Orleans, LA, January 2009.
- “Bundling of earnings guidance and non-earnings guidance.” The 2009 AAA Annual Conference, New York City. August 2009.
- Invited discussant of two papers at the AAA Annual Conference, New York City. August 2009.
- Scheduled workshop presentations at Southern Methodist University (Oct. 2), New York University (Oct. 30), University of Toronto (Nov. 20), and University of Kentucky (March 26).

#### **CONFERENCE ATTENDED (invitation only)**

2008 FASB/IASB/AAA Financial Reporting Issues Conference. Norwalk, CT. December 5-6, 2008.

#### **REFERENCES IN PRESS**

*Wall Street Journal*: 2/3/2007, the earnings guidance study (Houston, Lev, and Tucker 2008)

**CNBC Live Interview**: 7:10 a.m., Squawk Box, 2/8/2007, the earnings guidance study

**Barron's:** 2/19/2007, the earnings guidance study  
**CFO Magazine:** 5/1/2007, the earnings guidance study  
**Interview by Forbes.Com:** May 2007, interview of coauthor (Lev) for the earnings guidance study in the Money Masters Program.  
**The Economist:** 7/14/2007, the earnings guidance study  
**SternBusiness:** Published the essay version of Houston, Lev, and Tucker (2008) in Spring 2008 (p.33-36).  
**TheStreet.Com:** Posted the essay version of Houston, Lev, and Tucker (2008).  
<http://www.thestreet.com/story/10403996/1/to-guide-or-not-to-guide-a-look-at-earnings-guidance.html>.  
**Reuters News:** 12/16/2008 and 12/17/2008 (republished), the earning guidance study.  
**Dow Jones News Service:** 3/19/2009. I was phone-interviewed and quoted about stock reverse splits.

### **TEACHING EXPERIENCE**

<b>New York University</b> (teacher training)	Summer 2003
Instructor, “Principles of Financial Accounting”	
<b>University of Florida</b>	
Instructor, “Introductory Financial Reporting” (MBA and MSM students)	2004-2007
Instructor, “Accounting Theory” (Accounting graduate students)	2004-2008
Co-Instructor, “Ph.D. Seminar: Theory and empirical evidence on voluntary disclosure”	Spring 2005
Instructor, “Ph.D. Seminar: Introduction to Accounting Research”	Fall 2006
Instructor, “Ph.D. Seminar: Theory and empirical evidence on voluntary disclosure”	Spring 2008
Instructor, “Intermediate Accounting”	Spring 2009

### **COMMITTEE AND SERVICES (University of Florida)**

Recruiting Committee	August 2004 – present
Ph.D. Committee	August 2004 – present
Director Search Committee (elected)	May-November 2005
Workshop Co-Organizer	August 2005-May 2006
Workshop Organizer	August 2006-May 2007
Workshop Organizer	August 2009-May 2010

### **COMMITTEE AND SERVICES (External)**

Reviewer for annual meetings of American Accounting Association (AAA)	2005-2007
Reviewer for AAA’s mid-year FARS meetings	2005-2008
AAA’s FARS Best Dissertation Award Committee	2008
AAA’s FARS Program Committee	2009
Ad hoc reviewer: <i>The Accounting Review</i> , <i>Contemporary Accounting Research</i> , <i>Review of Accounting Studies</i> , <i>Journal of Accounting, Auditing and Finance</i> , <i>Financial Management</i> , <i>Journal of Accounting and public policy</i> , <i>Journal of Management Accounting Research</i> , <i>Accounting and Business Research</i> , <i>International Journal of Accountancy</i> .	

**CONSULTING SERVICES**

**U.S. Chamber of Commerce:** on earnings guidance (paid services) December 2006  
**Barron's:** on earnings guidance (unpaid services) February 2007

**HUMAN CAPITAL DEVELOPMENT (class audited)**

Panel Data Econometrics, Professor Ai, fall 2005  
Agency Theory, Professor Demski, fall 2005  
Empirical Doctoral Seminar, Professor Demski, spring 2006  
Real Analysis I (MAT 5228), Professor Shabanov, fall 2006  
Real Analysis II (MAT 5229), Professor Shabanov, spring 2007  
Stochastic Processes (STA 5823), Professor Schoolfield, fall 2007  
Accounting Theory (master's level), Professor Demski, fall 2007  
Information Economics (ECO7113), Professor Sappington, spring 2009

**AWARDS (all merit-based)**

**University of Florida** April 2009  
One of ten recipients of the Jack Wessel Excellence Award  
for Assistant Professors in the University

**New York University** September 2000 – May 2004  
Fellowship and Full Assistantship

**University of Illinois at Urbana-Champaign** September 1998 – May 2000  
Full Assistantship

**Northern Illinois University** January 1997 – August 1998  
Full Assistantship

**East China Institute of Technology** September 1989 – July 1991  
Full Fellowship

**Beijing Institute of Technology** September 1986 – July 1989  
Scholarships

**PROFESSIONAL EXPERIENCE**

**Martin, Hood, Friese and Associates, LLC, Champaign, IL** May-August 1999  
Staff Auditor

**China North Industries Corporation, Beijing, China** July 1991– Nov. 1996  
Overseas Project Manager

**CERTIFICATES AND MEMBERSHIPS**

CPA Certificate (Illinois, passed on 1<sup>st</sup> sitting) February 1999  
Member of Beta Alpha Psi (Gamma Pi Chapter) September 1997 – May 1998

**VOLUNTARY EXPERIENCE**

National Voluntary Income Tax Assistance Program  
DeKalb, IL

Spring 1998

Interpreter for “International Seminar on Project Management”  
Tianjing, China

1995 and 1996

**GENERAL PUBLICATION**

“Export for Small Business,” co-translator, China. 1991. ISBN: 7-5024-0865-7