

Department of Accounting and Business Analytics
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| ACADEMIC EMPLOYMENT | University of Alberta , Edmonton, AB, Canada Associate Professor of Accounting Assistant Professor of Accounting | 2022 – Present 2015 – 2022 |
| EDUCATION | City University of Hong Kong , Hong Kong PhD, Accounting | 2010 – 2015 |
| | The Hong Kong Polytechnic University , Hong Kong BBA (Hons), Accounting and Finance | 2006 – 2010 |
| RESEARCH INTEREST | Capital markets Textual analysis of corporate disclosure Stakeholder relations | |
| PUBLICATIONS | <p>“Asset securitizations and stock price crash risk: Evidence from nonfinancial firms” with Yifan Jia, Jeong-Bon Kim, Ying Mao, and Zheng Wang, <i>Accounting Horizons</i> (forthcoming).</p> <p>“Bogging down investors: An unintended consequence of litigation risk” with Siwen Fu, Liandong Zhang, and Liu Zheng, <i>Contemporary Accounting Research</i>, 2025, 42(2), 1045–1078 (featured in Alberta School of Business Research News).</p> <p>“Do family firms issue more readable annual reports? Evidence from the United States” with Qunfeng Liao and Bin Srinidhi, <i>Journal of Accounting, Auditing, and Finance</i>, 2025, 40(3), 832–862.</p> <p>“Stakeholder orientation and accounting conservatism: Evidence from state-level constituency statutes” with Suresh Radhakrishnan and Zheng Wang, <i>Journal of Accounting and Public Policy</i>, 2025, 51, 107295 (featured in Harvard Law School Forum on Corporate Governance).</p> <p>“How do investors perceive corporate general counsel? The role of monitoring and advising demand” with Zhihong Chen and Yun Ke, <i>Journal of Accounting and Public Policy</i>, 2024, 43, 107175.</p> <p>“Short-sale constraints and firm investment efficiency: Evidence from a natural experiment” with Zhihong Chen and Siwen Fu, <i>Journal of Accounting and Public Policy</i>, 2023, 42(6), 107149.</p> <p>“Is the tone of risk disclosures in MD&As relevant to debt markets? Evidence from the pricing of credit default swaps” (solo-authored), <i>Contemporary Accounting Research</i>, 2021, 38(2), 1465–1501 (featured in Alberta School of Business "Speaking of Research" Audio Podcast Series).</p> <p>“Why do banks favor employee-friendly firms? A stakeholder–screening perspective” with Cuili Qian, Donal Crilly, and Zheng Wang, <i>Organization Science</i>, 2021, 32(3), 605–624.</p> | |

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| | <p>“Readability of 10-K reports and stock price crash risk” with Chansog (Francis) Kim and Liandong Zhang, <i>Contemporary Accounting Research</i>, 2019, 36(2), 1184–1216 (featured in Folio - the University of Alberta's brand journalism site and Phys.org - News and Articles on Science and Technology).</p> |
| WORKING PAPERS | <p>“Price of policing: The effect of extraterritorial FCPA enforcement on US banks’ foreign lending” with Bingyi Qin, Zheng Wang, and Christopher Williams</p> <p>“U.S. bank executives’ partisan alignment with the president and loan loss provisions” with Bingyi Qin, Zheng Wang, and Christopher Williams</p> <p>“Shine in your spotlight: Firms’ strategic disclosure response to corporate tax incidents among their peers” with Ying Mao, Zheng Wang, and Yaping Zheng</p> <p>“Do better local governments make cleaner environment? Evidence from fiscal monitoring policies” with Zhenjiang Gu, Yangxin Yu, and Baoying Zhao</p> <p>“To tell or not to tell? Corporate tax aggressiveness and management voluntary effective tax rate forecasts” with Yifan Jia and Ying Mao</p> <p>“Overwhelmed by large numbers: Managerial health risk sentiment and initial COVID-related MD&A disclosure” with Michael Ettredge, Md Enayet Hossain, and Lili Sun</p> <p>“Labor unemployment risk, downward resource adjustment, and sticky cost behavior” with Mark Anderson and Jeong-Bon Kim</p> |
| EXTERNAL RESEARCH GRANTS | <p>SSHRC Insight Grant, 2024 – 2028, principal investigator, C\$85,821 (2024)</p> <p>General Research Fund of Hong Kong Research Grants Council, 2024 – 2026, co-investigator, HK\$431,292 (2023)</p> <p>General Research Fund of Hong Kong Research Grants Council, 2023 – 2025, co-investigator, HK\$290,663 (2022)</p> <p>General Research Fund of Hong Kong Research Grants Council, 2021 – 2023, co-investigator, HK\$242,000 (2020)</p> <p>SSHRC Insight Development Grant, 2019 – 2021, principal investigator, C\$54,670 (2019)</p> <p>Early Career Scheme of Hong Kong Research Grants Council, 2019 – 2021, collaborator, HK\$318,518 (2018)</p> <p>CAAA Research Grant, 2018 – 2019, principal investigator, C\$6,667 (2017)</p> |
| FACULTY FELLOWSHIPS | <p>Canadian Utilities Faculty Fellowship, 2024 – 2025</p> <p>The Edmonton Journal Fellowship, 2022 – 2023</p> <p>Canadian Utilities Faculty Fellowship, 2019 – 2020</p> |
| TEACHING | <p>University of Alberta</p> <ul style="list-style-type: none"> • ACCTG 322/222 Introduction to Accounting for Management Decision Making – Course coordinator (2020 – 2025) <p>City University of Hong Kong</p> <ul style="list-style-type: none"> • CB2100 Introduction to Financial Accounting (f/k/a CB2100 Accounting I) • CB2101 Introduction to Managerial Accounting (f/k/a AC2101 Accounting II) |
| WORKSHOP PRESENTATIONS | <p>2025: Beijing Jiaotong University; Chongqing University; Lingnan University (Hong Kong); Peking University; Yunnan University of Finance and Economics (Kunming)</p> <p>2024: City University of Hong Kong; Hong Kong Baptist University</p> <p>2023: University of Science and Technology of China (Hefei)</p> <p>2022 (virtual): Harbin Institute of Technology (Shenzhen); Jinan University (Guangzhou)</p> <p>2019: Beijing International Studies University; Brock University; City University of Hong Kong; Syracuse University</p> <p>2018: Central University of Finance and Economics (Beijing); University of Waterloo</p> <p>2017: Deakin University (twice); University of Calgary; Wilfrid Laurier University</p> <p>2015: Hong Kong Baptist University; University of Alberta</p> |

2014: City University of Hong Kong (twice)

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| CONFERENCE PRESENTATIONS | 2025 CAAA Annual Conference, Toronto, ON 2025 AAA FARS Midyear Meeting, Atlanta, GA 2024 University of Manitoba Accounting Research Conference, Winnipeg, MB 2019 CAAA Annual Conference, Ottawa, ON 2018 AAA Annual Meeting, Washington, DC 2018 CAAA Annual Conference, Calgary, AB 2017 University of Alberta Accounting Research Conference, Banff, AB 2015 AAA Annual Meeting, Chicago, IL 2015 CAAA Annual Conference, Toronto, ON 2014 Accounting PhD Rookie Recruiting and Research Camp, Miami, FL 2014 AAA Annual Meeting, Atlanta, GA (two papers) 2014 AFAANZ Annual Conference, Auckland, New Zealand 2014 CAAA Annual Conference, Edmonton, AB (two papers) |
| CONFERENCE DISCUSSIONS | 2025 CAAA Annual Conference, Toronto, ON 2025 <i>Managerial Auditing Journal</i> International Conference, Nanchang, China 2024 University of Manitoba Accounting Research Conference, Winnipeg, MB 2023 <i>Managerial Auditing Journal</i> International Conference, Nanjing, China 2023 CAAA Annual Conference, Quebec City, QC 2023 McGill Accounting Research Conference, Montreal, QC 2022 Conference on Financial Economics and Accounting, Atlanta, GA 2020 AAA FARS Midyear Meeting, Nashville, TN 2019 AAA Annual Meeting, San Francisco, CA 2019 MIT Asia Conference in Accounting, Hong Kong SAR 2019 Dragon-Horse Accounting and Finance International Symposium, Beijing, China 2019 CAAA Annual Conference, Ottawa, ON 2018 MIT Asia Conference in Accounting, Hong Kong SAR 2018 CAAA Annual Conference, Calgary, AB 2016 AAA Annual Meeting, New York, NY 2015 AAA Annual Meeting, Chicago, IL 2014 AFAANZ Annual Conference, Auckland, New Zealand 2014 CAAA Annual Conference, Edmonton, AB (two papers) |
| CONFERENCE PARTICIPATION | Tsinghua Artificial Intelligence and Capital Market Research Conference, 2025 Chinese University of Hong Kong Accounting Research Conference, 2025 HKUST Accounting Research Symposium, 2013, 2025 Singapore Accounting Symposium, 2025 Hong Kong Polytechnic University Accounting Research Conference, 2025 Yale Municipal Research Conference, 2025 <i>Contemporary Accounting Research</i> Conference, 2014, 2015, 2018, 2020 – 2025 Haskell and White Conference, 2025 CAAA Annual Conference, 2014 – 2023, 2025 University of Alberta Accounting Research Conference, 2015 – 2019, 2023 – 2025 CAPANA Annual Research Conference, 2013, 2014, 2016 – 2019, 2021 – 2023, 2025 <i>Managerial Auditing Journal</i> International Conference, 2023, 2025 NYU Shanghai and NYU Stern Joint Accounting Research Conference, 2025 Minnesota Empirical Accounting Conference, 2024, 2025 UC Irvine Accounting Mini-Conference, 2025 University of Houston Accounting Research Symposium, 2025 AAA FARS Midyear Meeting, 2016, 2018 – 2020, 2025 Rotman Accounting Research Conference, 2023, 2024 Haskayne and Fox Accounting Conference, 2024 |

University of Manitoba Accounting Research Conference 2024
 McGill Accounting Research Conference, 2021, 2023
 Tulane University Mini-Accounting Research Conference, 2023
 MIT Asia Conference in Accounting, 2014, 2016 – 2019, 2021 – 2023
 Accounting PhD Rookie Recruiting and Research Camp, 2014, 2017, 2020, 2022, 2023
 Conference on Financial Economics and Accounting, 2022
Review of Accounting Studies Conference, 2021
 Singapore Management University Accounting Symposium, 2013, 2020
 Political Economy of Finance Conference, 2020
 AAA Annual Meeting, 2014 – 2016, 2018, 2019
 Dragon-Horse Accounting and Finance International Symposium, 2019
 AFAANZ Annual Conference, 2014
 International Conference of *Journal of International Accounting Research*, 2014
Journal of Contemporary Accounting and Economics Annual Symposium, 2011

DOCTORAL
STUDENT
MENTORING

University of Alberta

- Supervisor
 - Ming Gao (2025 – Present; current PhD student)
 - Zhaoyang Qin (2025 – Present; current PhD student)
 - Xin Yang (2023 – Present; current PhD student)
 - Qi An (2022 – Present; current PhD student)
 - Liang Yin (2024 – 2025; visiting PhD student from Chongqing University)
- Supervisory committee member (year of graduation; area)
 - Janice Yan (current PhD student; Finance)
 - Weisu Yu (2025; Finance)
 - Dan Gong (2019; Accounting)
- Thesis examiner (year of thesis defense; area)
 - Ailin Chen (2025; Finance)
 - Chong Meng (2020; Finance)
- Proposal defense committee member (year of proposal defense; area)
 - Kieran Taylor-Neu (2025; Accounting)
 - Ailin Chen (2023; Finance)
 - Yusuke Tsujimoto (2020; Finance)
 - Sarin John (2019; Accounting)
 - Chong Meng (2017; Finance)
- Proposal defense committee chair (year of proposal defense; area)
 - Linfeng Tian (2024; Finance)

UNIVERSITY
SERVICES

University of Alberta

- Financial data tapes committee (2018 – Present)
- Graduate scholarship committee (2024 – 2027)
- Accounting research workshop coordinator (2019 – 2025)
- Accounting faculty recruiting committee (2017/18, 2022/23, 2023/24)
- Finance faculty recruiting committee (2023/24)

PROFESSIONAL
SERVICES AND
AFFILIATIONS

Associate Editor

- *Managerial Auditing Journal* (since December 2022)

Screening Editor

- *Corporate Governance: An International Review* (since December 2025)

Editorial board member

- *Corporate Governance: An International Review* (February 2021–November 2025)
- *Managerial Auditing Journal* (April 2021–November 2022; de-facto Associate Editor)

Ad hoc referee

- Journals:
 - *Abacus* (twice)
 - *Accounting Perspectives*
 - *Asia-Pacific Journal of Accounting and Economics* (multiple times)
 - *Asia-Pacific Journal of Financial Studies* (multiple times)
 - *Asian Review of Accounting*
 - *Australian Accounting Review*
 - *British Accounting Review* (twice)
 - *China Finance Review International*
 - *Contemporary Accounting Research* (multiple times)
 - *Corporate Governance: An International Review* (multiple times)
 - *Economic Modelling*
 - *Economics and Business Letters*
 - *Emerging Markets Finance and Trade*
 - *European Accounting Review* (multiple times)
 - *European Financial Management* (multiple times)
 - *European Journal of Finance*
 - *Finance Research Letters*
 - *Global Finance Journal*
 - *International Journal of Accounting*
 - *International Journal of Accounting, Auditing and Performance Evaluation* (twice)
 - *International Review of Finance* (twice)
 - *Investment Analysts Journal*
 - *Journal of Accounting, Auditing and Finance* (multiple times)
 - *Journal of Accounting and Public Policy* (multiple times)
 - *Journal of Banking and Finance*
 - *Journal of Behavioral and Experimental Finance*
 - *Journal of Business Ethics* (multiple times)
 - *Journal of Business Finance and Accounting*
 - *Journal of Business Research* (twice)
 - *Journal of Contemporary Accounting and Economics* (multiple times)
 - *Journal of Financial and Quantitative Analysis*
 - *Journal of Financial Research*
 - *Journal of International Financial Management and Accounting* (multiple times)
 - *Managerial Auditing Journal* (multiple times)
 - *North American Journal of Economics and Finance*
 - *Production and Operations Management*
 - *Quarterly Review of Economics and Finance*
 - *The Accounting Review*
- Conferences:
 - FARS Midyear Meeting (2016, 2018, 2020, 2021, 2023, 2025)
 - AAA Annual Meeting (2014 – 2019, 2023, 2024)
 - CAAA Annual Conference (2014, 2015, 2017, 2019, 2023, 2025)
 - Hawaii Accounting Research Conference (2021, 2025)
- Grants:
 - CPA Canada–CAAA Grant (2025)
 - SSHRC Insight Grant (2020, 2021, 2023, 2024)

– CAAA Research Grant (2020)

External reviewer for reappointment, tenure, or promotion

- 2023: University of Colorado Denver; University of North Florida

Conference co-chair

- 2026 CAAA Annual Conference

Conference program committee member

- 2025 CAPANA Annual Research Conference (Taipei)
- 2020 CAAA Annual Conference (virtual conference)

External award committee member

- 2025 Lazaridis Award for CAAA Annual Conference

Conference session moderator

- 2023 *Managerial Auditing Journal* International Conference, Nanjing, China
- 2023 CAAA Annual Conference, Quebec City, QC
- 2021 CAAA Annual Conference (virtual conference)
- 2020 AAA FARS Midyear Meeting, Nashville, TN
- 2019 AAA Annual Meeting, San Francisco, CA (two sessions)
- 2015 AAA Annual Meeting, Chicago, IL

Membership

- American Accounting Association (AAA)
- Canadian Academic Accounting Association (CAAA)
- Chinese Accounting Professors' Association of North America (CAPANA)
- Association of Chartered Certified Accountants (ACCA) (Affiliate)

AWARDS AND HONORS

Corporate Governance: An International Review Best Reviewer Award (2024)

AAA FARS Excellence in Reviewing Award (2019)

College of Business PhD Student Teaching Excellence Award, City University of Hong Kong (2015)

Postgraduate Studentship, City University of Hong Kong (2010 – 2014)

Top Affiliate Award, ACCA Hong Kong (2013)

Top Score Winner in Paper P5 (*Advanced Performance Management*), ACCA Hong Kong (2013)

Research Tuition Scholarship, City University of Hong Kong (2012)

ACCA Scholarship (2009, 2010)

Outstanding Academic Achievement Award, School of Accounting and Finance, Hong Kong Polytechnic University (2009, 2010)

Hong Kong Government Scholarship (2009)

Hong Kong Securities Institute Scholarship (2009)

Scholarship in Economics, Hong Kong Polytechnic University (2008)