

Wei Wang
Merves Research Fellow

Department of Accounting
Fox School of Business
Temple University

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Academic Appointments

Temple University, Philadelphia, PA

Associate Professor of Accounting	2023 – Present
Director of Master of Accountancy (MAcc) program	2025 – Present
Assistant Professor of Accounting	2017 – 2023

Education

University of Missouri-Columbia

Ph.D., Accounting	2013 – 2017
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Southern Illinois University-Edwardsville

M.S., Accounting	2011 – 2012
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Lake Forest College

B.A., Mathematics and Economics	2006 – 2010
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Research Interests

Financial institutions, credit loss accounting, debt contracting and negotiation, corporate governance, mergers and acquisitions, sustainability accounting

Publications

1. Accounting Restatements and Bank Liquidity Creation. Sole-authored (Dissertation). *The Accounting Review* 2022, Vol. 97, No 6, [445-473](#).
2. Walking the Walk? Bank ESG Disclosures and Home Mortgage Lending, with Sudipta Basu, Justin Vitanza, and Xiaoyu (Ross) Zhu. *Review of Accounting Studies* 2022, Vol. 27, No. 3, [779-821](#). Recipient of the inaugural *AAA-AACSB-RRBM Award for Research Impacting Societal Challenges*. Presented as opening paper at 2021 RAST Conference. Featured in [Morning Consult](#) on October 13, 2022.
3. Asymmetric Loan Loss Provision Models, with Sudipta Basu and Justin Vitanza. *Journal of Accounting and Economics* 2020, Vol. 70, No 2-3, [101359](#). Presented as opening paper at 2019 JAE Conference.
4. Analyst Coverage and Syndicated Lending, with Nicholas Hallman and John Howe. *Review of Accounting Studies* 2022, <https://doi.org/10.1007/s11142-022-09670-8>.

5. Common Auditors and Private Bank Loans, with Jere Francis. *Contemporary Accounting Research* 2021, Vol. 38, No. 1, [793-832](#).
6. International Mergers and Acquisitions Laws, the Market for Corporate Control, and Accounting Conservatism, with Inder Khurana, *Journal of Accounting Research* 2019, Vol. 57 No. 1, [241-290](#).
7. The Effects of Hedge Fund Interventions on Strategic Firm Behavior, with Inder Khurana and Yinghua Li. *Management Science* 2018, Vol. 64, No. 9, [3971-4470](#).
8. The Market for Corporate Control and Dividend Policies: Cross-country Evidence from M&A Laws, with Matt Glendening and Inder Khurana, *Journal of International Business Studies* 2016, Vol. 47, No. 9, [1106-1134](#).

Working Papers (* denotes current and former doctoral student)

9. Long-run Performance of Debt Renegotiations: Large-sample Evidence, with Zhongnan Xiang* and Sudipta Basu.
10. Hidden in Plain Sight: Operating Lease Accounting and Private Loan Contracts, with Elizabeth Gordon and Lei Zhao.
11. Public and Private Interventions in ESG: Evidence from Global Syndicated Lending Guideline Reform, with Sudipta Basu and Xiaoyu Zhu.
12. “Deal, Baby, Deal” Environmental Mergers and Acquisitions, with Sudipta Basu and Alice Lee*.
13. It’s Also Relative: Audit Interference Rule and Bank Loan Contracts, with Hyun Jong Park and Barbara Su.
14. Do Banks Price Undisclosed SEC Investigation? with Inder Khurana, K.K Raman, and Xiaoyu Zhu..
15. Highly Disaggregated Disclosure and Cost of Capital: Evidence from the Hospital Pricing Transparency Regulation, with Sudipta Basu and Ruikai Ji*..
16. The Impact of Liquidity Disclosures on Non-Profit Capital Supply: Evidence from ASU 2016-14, with Steve Balsam, Meng Li, and ChengZhang Wu.
17. Does Gig Economy Reshape Accrual Properties? Evidence from Uber Expansions, with Zhujin Guo
18. Relative Performance Evaluation and Peer Learning: Evidence from CECL adoption, with Sudipta Basu and Shuai Gong

Research-in-progress (* denotes current doctoral student)

19. ESG Risks and Financial Statement Verification, with Sudipta Basu, Yujie Ma*, and Samuel Rosen

20. Government Spending and Financial Statement Verification, with Sudipta Basu, Joon-Hoon Kim*, and Samuel Rosen
21. Fleeing the OCC: A Run for Regulatory Arbitrage or Efficiency? With Sudipta Basu, Shuai Gong, and Barbara Su
22. The role of nonprofits in environmental enforcements, with Annika Wang

Conference presentations (* denotes presentation by co-authors)

Do Banks Price Undisclosed SEC Investigation?

- EAA Annual Congress, 2025*

Public and Private Interventions in ESG: Evidence from Global Syndicated Lending Guideline Reform

- Hawaii Accounting Research Conference, 2024
- ASFAAG Conference, 2024
- AAA Spark Virtual Meeting, 2024
- EFA Annual Meeting, 2025
- AAA Annual Meeting, 2025
- JAAF Symposium (International), 2025*

Environmental Mergers and Acquisitions

- Hawaii Accounting Research Conference, 2024
- International Accounting Association Midyear Meeting, 2024*
- AAA ESG Conference, 2024*
- CSEAR Conference, 2024*
- AAA Annual Meeting, 2024*
- JAAF Symposium on ESG, 2024*
- AAA FARS Meeting, 2025*

Hidden in Plain Sight: Operating Lease Accounting and Private Loan Contracts

- Accounting Design Project, 2024
- Hawaii Accounting Research Conference, 2023
- George Mason University, 2023
- CFEA Conference, 2023
- AAA Annual Meeting, 2024*

It's Also Relative: Audit Interference Rule and Bank Loan Contracts

- International Symposium of Audit Research, 2024
- AAA Annual Meeting, 2024
- AAA Spark Virtual Meeting, 2024
- Fox and Haskayne Accounting Conference, 2024

Asymmetric Loan Loss Provision Models

- AAA FARS Midyear Meeting, 2020
- Yale Summer Accounting Conference, 2020*
- Journal of Accounting and Economics Conference, 2019*
- AAA Annual Meeting, 2019

- AAA Mid-Atlantic Meeting, 2019
- ASSA/Society of Government Economists Annual Meeting, 2019*
- Hawaii Accounting Research Conference, 2019

Long-run Performance of Debt Renegotiations: Large-sample Evidence

- CUHK Accounting Research Conference, 2022
- Hawaii Accounting Research Conference, 2021,2022
- AAA FARS Meeting, 2021*
- Annual Eastern Finance Association Meeting, 2021
- CAAA Annual Conference, 2021
- Spark Meeting, 2021*
- AAA Annual Meeting, 2021
- Purdue University, 2021

Walking the Walk? Bank ESG and Home Mortgage Lending

- AAA-AACSB-RRM Award Presentation, 2024
- AAA FARS Meeting, 2022
- Review of Accounting Studies Conference, 2021*
- FMA Annual Conference, 2021
- Haskell & White Academic Conference, 2021
- Annual Eastern Finance Association Meeting, 2021*
- EM Normandie - UMASS Research Conference, 2021
- AAA Annual Meeting, 2021
- Hawaii Accounting Research Conference, 2019*

Accounting Restatements and Bank Liquidity Creation

- Conference on Financial Economics and Accounting, 2017
- Yale Accounting Recruiting Conference, 2017

Common Auditors and Private Bank Loans

- AAA Annual Meeting, 2016
- EAA Annual Congress, 2016*

International M&A Laws, Market for Corporate Control, and Accounting Conservatism

- AAA Annual Meeting, 2016
- AAA FARS Meeting, 2016
- EAA Annual Congress, 2016*

Professional Service

Journal Reviewer:

The Accounting Review, Journal of Accounting and Public Policy, Journal of Accounting, Auditing and Finance, Management Science, Auditing: A Journal of Practice and Theory, European Accounting Review, Contemporary Accounting Research, Journal of Banking and Finance

Conference Reviewer:

- FARS Midyear Meeting 2019, 2020, 2022, 2023, 2024
- IAS Midyear Meeting 2023
- AAA Meeting 2016, 2017, 2019, 2022, 2023, 2024

- Hawaii Accounting Research Conference 2019-2024
- Canadian Accounting Annual Meeting, 2024

Conference Discussion:

- CFEA 2024
- AAA Meeting 2019, 2020, 2022, 2024
- Hawaii Accounting Research Conference 2019, 2021, 2022, 2023, 2024
- Spark Regional Conference, 2024
- CAAA Annual Conference 2021
- EFA Annual Meeting 2021
- FMA Annual Meeting 2021

Teaching

Doctoral Seminar in Financial Accounting Theory, Temple University, Fall 2023-current
Accounting Information Systems, course coordinator, Temple University, Fall 2022—current
Managerial Accounting, Temple University, Fall 2018 – Spring 2022
Introduction to Financial Accounting, Temple University, Fall 2017
Introduction to Financial Accounting, University of Missouri, Fall 2015 – Summer 2016

Department and school Service

Fox School MPC Committee member, 2025-present
Fox School Database Committee member, 2024-present
Department Strategic Planning Committee member, 2024-present
Faculty Research Committee member, 2020 – current
Accounting Budget Committee, 2023-current
Accounting Seminar Coordinator, 2019 – 2022
Doctoral Students Recruiting Committee member, 2018 – 2022
Tenure-track Faculty Recruiting Committee member, 2018-2019
Evaluator of Annual PhD Student Research Competition, 2021
Evaluator of Young Scholars Interdisciplinary Forum, 2019

Doctoral Student Mentoring

Dissertation committee

Zhongnan Xiang, “Debt Financing to Innovative Firms: Evidence from First Action Reports on Patent Application,” defended 3/25/2022 (committee member).
Yufan Dong, “Client Operational Regulatory Environment and Auditor Response” defended 6/13/2023 (committee member).
Alice Lee, “Lobbying for Accounting Legislation” (committee member)

Second-year paper committee

Ruikia Ji, “Congruent Images and Text in Annual Reports,” defended 12/1/2023 (committee member).
Manish, “Have FASB’s standards added corporate bondholder value?” defended 12/1/2023 (committee member).
Joon Hong Kim, “Ex-ante Screening Stage and Ex-post Monitoring Stage: Which procurement Stage Matters More in Financial Reporting?” defended 12/6/2024 (committee member)

Yujie Ma, "Managerial Facial Traits and Accounting Conservatism: A Machine Learning Approach." Defended 12/6/2024 (committee member)

First-year paper committee

Alice Lee, "Persuading Shareholders to Vote with Managers using Environmental and Social Disclosures in Proxy Statements," defended 2/4/2022 (committee member).

Ruikai Ji, "Demystifying Hospitals' Noncompliance with Price Transparency Rule," defended 2/3/2023 (committee member).

Yujie Ma, "ESG Risks and Financial Statement Verification," defended 2/9/2024 (committee member)

Hoon-Joon Kim, "Government Spending and Financial Statement Verification," defended defense 2/9/2024 (committee member)

Suai Gong, "Banking Charter Switching, Risk-taking, and Loan Loss Provision Validity." Defended 2/7/2025 (committee member)

Executive DBA dissertation committees

Ping Jiang, "Impact of Industry Growth and Antitrust Regulation on the Importance of Gross Margin Rates," defended 5/1/2023 (committee member)

Executive DBA/D. Sc. Global Finance dissertation committees

Jian Hu, "A Study on the Impact of Horizontal Mergers and Acquisitions on the Performance of Listed Real Estate Developers Based on Panel Data From China," defended 4/11/2023 (external reader)

Liu Yi, "Determinants of Non-performing Loans: Evidence from China," defended 11/11/2023 (external reader)

Yunlong Guo, "Venture Investment Return and Its Influence Factors Analysis," defended 8/15/2024 (external reader)

Haijiang Fang, "Study on Financial Support Efficiency for Collaborative Innovation by Lab-grown Diamond Industry Clusters in China," defended 11/4/2024 (external reader)

Awards, Grants & Honors

CIBER Research Award (\$4,500), 2025

Best Reviewer Award for Hawaii Accounting Research Conference, 2024

Dean's Research Honor Roll, 2023

Inaugural AAA-AACSB-RRBM Award for Research Impacting Societal Challenges (\$5,000), 2023

Center for Ethics, Diversity, and Workplace Culture Research Funding (\$4,000), 2023

Accounting Department Discovery Research Award, 2021

Dean's Research Honor Roll, 2019

FARS Excellence Review Award, 2019

Temple Interdisciplinary Young Scholar Grant (\$4,600), 2019

Temple Interdisciplinary Young Scholar Grant (\$2,400), 2018

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow, 2015

AAA FARS Doctoral Consortium, 2015

Outstanding Graduate Research Award, University of Missouri, 2014, 2016

Graduate Fellowship Award, University of Missouri, 2013–2016

Earl Wilson Doctoral Scholarship, University of Missouri, 2016

Kenneth Dimitry Memorial Scholarship, University of Missouri, 2015

Chen Scholarship, University of Missouri, 2014

Full-tuition Scholarship from Southern Illinois University Edwardsville, 2011–2012

Full-tuition Scholarship from Lake Forest College, 2006–2010

Media Mentions

Walking the Walk? Bank ESG Disclosures and Home Mortgage Lending

- *Fox School of Business Knowledge Hub*, September 21, 2022, “[Bank ESG disclosure: A help or a hindrance?](#)”
- *Morning Consult*, October 13, 2022, “[Most Americans believe banks are sincere about social equity efforts. ESG claims are another story](#)”
- *Fox School of Business Research*, October 17, 2022, “[Banks are talking the talk of corporate responsibility. But are they walking the walk?](#)”

Examining the Usefulness of Information Revealed During the SEC Filing Review Process: Evidence from Debt Contracting

- *The CLS Blue Sky Blog*, Columbia Law School’s Blog on Corporations and the Capital Markets, March 21, 2016, “[Do SEC comment letters provide useful information?](#)”

The Effects of Hedge Fund Interventions on Strategic Firm Behavior

- *Harvard Law School Forum on Corporate Governance*. September 12, 2017, “[The effects of hedge fund interventions on strategic firm behavior](#)”

Long-run Performance of Debt Renegotiations: Large-sample Evidence

- *The FinReg Blog at Duke University School of Law*. December 16, 2021, “[Do debt renegotiations improve borrower performance? Insights from a large-sample study](#)”

Accounting Restatements and Bank Liquidity Creation

- *Fox School of Business Knowledge Hub*, May 18, 2022, “[Accounting restatements reduce the amount of liquidity that banks create - But why?](#)”

Asymmetric Loan Loss Provision Models

- *Fox School of Business Knowledge Hub*, December 15, 2020, “[Take a critical look at loan loss models](#)”

Analyst Coverage and Syndicated Lending

- *Fox School of Business Knowledge Hub*, January 14, 2022, “[Overcoming the information gap in syndicated loans](#)”