My Research Interests

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Unifying Themes

My research interests:

- Substantive areas: Financial accounting
- Research method: Archival data analysis
- Source disciplines: Economy & Finance

Three main topics:

- Disclosure
- 2. Investor reaction and usage to accounting information content
- 3. Social media and traditional media

Disclosure

- 1. What informational content public firms choose to disclose or strategically with hold.
 - → Common risk factor: Campbell et al., 2014
 - → ESG information: Giglio et al., 2023
- 2. Why public firms voluntarily disclose (or strategically withhold) information in their financial reporting or product quality
 - → Career concerns: Baginski et al., 2018
 - → Common ownership: Park et al., 2019

Investor Reaction and Usage to Accounting Information

- 1. Whether investors care about what public firms said? How much they care about?
- 2. How they view and use the accounting information
 - → Order of the information? Cheng, Roulstone, and Van Buskirk, 2021
 - \rightarrow Is information read by machines? Allee, DeAngelis, and Moon Jr, 2018
 - → Language? Bushee, Gow, and Taylor, 2018; Li, 2008

Traditional media & Social media

Through which channel investors get the accounting information?

- Reports from SEC or official websites
- Traditional Media: CNN,Fox,BBC
- Social media: Twitter, Wechat,...

Examples

- Bias from traditional media: Rees and Twedt, 2022
- Some new social media: Lee and Zhong, 2022

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