

**The Hawai'i Accounting Research Doctoral Institute
(HARDI) 2025**
Students' Book of Resumes

Brayden Bulloch
Blake Canziani
Tian Chen
Jin Deng
Qishen Fu
Yingfeng Ge
Matthias Huber
Johanna Sophie Jost
Huidong Kim
Jonas Lee
Minah Lee
Xiangyu Li
Yilan Li
Hunter Ng
Saverio Olivito
Ruth Senior
Christina Seymour
Rui Sun
Tianyi Wang
Wenxin Wang
Xiao Zhang
Yuanzhe Zhang



HARDI 2024 - Reception



HARDI 2024 - Graduation

BRAYDEN D. BULLOCH

Department of Accounting and Information Systems
University of Wisconsin–Madison
brayden.bulloch@wisc.edu

EDUCATION

<u>University of Wisconsin–Madison</u>		Madison, WI
Ph.D. – Accounting (expected completion in summer 2027)		Aug 2022 – Present
Focus area: Taxation		
<u>Brigham Young University</u>		Provo, UT
Bachelor of Science – Accounting; Minor – Economics		April 2022
Master of Accountancy – Tax Emphasis		

RESEARCH

Research Interests

Archival tax research, tax policy, auditor provided tax services, property tax, tax avoidance, real effects

Working Papers

[1] “An Examination of Uncertain Tax Position Reserves around the Purchase of Auditor Provided Tax Services,” with Dan Lynch, Max Pflitsch, and Joe Schroeder

[2] “Borderline Tax Planning,” with Fabio Gaertner and Jeff Hoopes

[3] “Tax Avoidance Post-TCJA” with Fabio Gaertner and Mary Vernon

Works in Progress

“Tax Protests” with Fabio Gaertner and Jeff Hoopes

TEACHING

Teaching Interests

Introductory and intermediate financial accounting, Corporate tax, Individual tax

University of Wisconsin – Madison

- **Introductory Financial Accounting (AIS 100)**
Fall 2022, *Instructor* – 4.67 of 5 (1 section)
Spring 2023, *Instructor* – 4.84 of 5 (1 section)
- **Corporate and Advanced Taxation (AIS 621)**
Fall 2023, *Teaching Assistant for Stacie Kelley* – No Rating (2 sections)
Spring 2024, *Instructor* – 4.85 of 5 (1 section)

Brigham Young University – Provo

- **Principles of Accounting (ACC 200)**
Summer 2022, *Instructor* – 5.00 of 5

AWARDS

2022-2023 Distinguished Teaching Award
Fall 2022 Honored Instructor
2023-2024 Wisconsin School of Business Travel Grant
2022-2025 University of Wisconsin Accounting Department Scholarship
2024 Douglas Clarke Memorial Teaching Award

CONFERENCE PARTICIPATION

Presentations

2023 University of Wisconsin Poster Session
2023 University of Wisconsin Accounting Department Workshop (1st year paper presentation)
2023 NTA Annual Conference
2024 Hawaii Accounting Research Conference
2024 ATA Midyear Meeting
2025 University of Wisconsin Accounting Department Workshop (2nd year paper presentation)

Discussions

2024 Hawaii Accounting Research Conference

Participation

ATA Midyear Meeting (2024, 2025)
ATA Tax Doctoral Consortium (2024)
Big Data and Machine Learning Bootcamp (2022)
BYU Accounting Research Symposium (2020, 2021, 2023)
HARDI (Upcoming Summer 2025)
Hawaii Accounting Research Conference (2024)
NTA Annual Conference (2023)
Texas-Waterloo Tax Symposium (2024)
UNC Tax Symposium (2024, 2025)

ACADEMIC SERVICE

School

Wisconsin School of Business PhD Student Committee on Inclusion (2023 – present)

- Coordinate graduate school inclusion initiatives
- Organize events for business PhD students (socials, trainings, professional development)

Reviewer

HARC Conference (2023, 2024)
ATA Midyear Meeting (2023, 2024)

EXPERIENCE

Marriott School of Business (<i>Research Assistant – Dr. Jake Thornock</i>)	2020 – 2022
J. Rueben Clark Law School (<i>Accountant – Part Time</i>)	2018 – 2021
Ernst & Young (<i>Tax Intern, Houston, TX</i>)	Summer 2021
Tanner Accountants & Advisors (<i>Tax Intern, Salt Lake City, UT</i>)	Summer 2020

COMPLETED PH.D. COURSEWORK

Applied Microeconomic Theory, Applied Econometric Analysis I, Applied Econometric Analysis II, Financial Reporting Seminar, General Accounting Research Seminar (x2), Behavior Accounting Research Seminar, Archival Accounting Research Seminar, Corporate Finance Seminar, Machine Learning and Business Analytics, Reading and Research Independent Study

SKILLS

Programming:

- Python, Stata, LaTeX

Languages:

- English (native)
- Spanish (learned, advanced)

INTERESTS/HOBBIES

Hiking, camping, golfing, writing haiku's, auto mechanics, following and attending sporting events, spending time with wife and 2 sons

Blake Canziani

2919 SW 98th Dr., Gainesville, FL 32608 • 415.425.2474 • blake.canziani@warrington.ufl.edu

ACADEMIC INTERESTS

Research: Archival audit and financial accounting. Specific areas include audit quality, auditor decisions, disclosure, and strategic behavior.

Teaching: Accounting Information Systems, Coding (Python, SAS and/or Stata), Auditing, Managerial Accounting, and Financial Accounting.

EDUCATION

University of Florida, Fisher School of Accounting

Ph.D. Candidate (Accounting)

Expected Graduation: 2026

Gainesville, FL

2021 – Current

University of Southern California, Leventhal School of Accounting

Master of Accounting

Intensive Accounting Principles and Practices Course

Los Angeles, CA

2016

Summer 2015

San José State University

B.S. Business Administration: Finance; Minor: Economics (Cum laude)

San Jose, CA

2014

RESEARCH

Working Papers

"Anticipated Accounting Standards and Audit Pricing"

Dissertation

"Grammatical Errors, Financial Reporting Quality, and Audit Engagement Risk"

With Jacquelyn Gillette and Gabriel Pündrich

Second-round revise and resubmit at Auditing: A Journal of Practice and Theory

Works In Progress

"Spillover Effects of Reporting Quality"

With Ralph Hostein and Gabriel Pündrich

ACADEMIC EXPERIENCE

University of Florida, Fisher School of Accounting

Graduate Research Assistant

Appointed to Robert Knechel and Lisa Hinson

Gainesville, FL

2021 – Current

Instructor

ACG3401: Business Processes and Accounting Information Systems

Fall 2024

Instructor Rating: 4.74/5.00

Teaching Assistant

ACG5065: Financial and Managerial Accounting (MBA)

Fall 2023

MEETING PARTICIPATION

University of North Carolina Tax Symposium, *Virtual*

2020 (Attendee)

Florida Accounting Symposium, *Tallahassee, FL*

2021 (Attendee)

Big Data and Machine Learning Summer Camp (Emory University)	2022 (<i>Student</i>)
AAA Annual Meeting, <i>San Diego, CA</i>	2022 (<i>Attendee</i>)
Florida Accounting Symposium, <i>Miami, FL</i>	2022 (<i>Moderator</i>)
AAA FARS Midyear and Doctoral Consortium, <i>Phoenix, AZ</i>	2023 (<i>Attendee</i>)
AAA Annual Meeting, <i>Denver, CO</i>	2023 (<i>Attendee</i>)
Florida Accounting Symposium, <i>Gainesville, FL</i>	2023 (<i>Moderator</i>)
AAA Audit Midyear and Doctoral Consortium, <i>New Orleans, LA</i>	2024 (<i>Attendee</i>)
AAA FARS Midyear, <i>Denver, CO</i>	2024 (<i>Attendee</i>)
AAA Annual Meeting, <i>Washington, D.C.</i>	2024 (<i>Reviewer, Discussant</i>)
University of Illinois Symposium on Auditing Research and Doctoral Consortium	2024 (<i>Attendee</i>)
AAA Audit Midyear, <i>Charlotte, NC</i>	2025 (<i>Discussant</i>)
AAA FARS Midyear and Doctoral Consortium, <i>Atlanta, GA</i>	2025 (<i>Attendee</i>)

PROFESSIONAL EXPERIENCE

City of San Diego, Department of Finance

Finance Analyst

San Diego, CA
2020 – 2021

KPMG, LLP

Senior Associate, Audit

Los Angeles, CA
2018

Associate, Audit

2016 – 2018

Zenefits

Payroll Support/Product Operations Audit Group

San Francisco, CA
2015

Pharus Advisors

Investment Banking Analyst Intern

San Francisco, CA
2012

PROFESSIONAL CERTIFICATION

Certified Public Accountant (CA)

2019 - *Current*

TIAN CHEN

Kellogg School of Management,
Northwestern University, Evanston, IL 60208
Email: tian.chen@kellogg.northwestern.edu,
Phone: (872) 219-7951
(Updated April 2025)

EDUCATION

Kellogg School of Management, Northwestern University	Evanston, IL
Ph.D., Accounting and Information Management	June 2027 (Expected)
University of Chicago	Chicago, IL
M.A., Computational Social Science	June 2022
Southwestern University of Finance and Economics	Chengdu, China
B.Econ., Finance	July 2020
University of California, Berkeley	Berkeley, CA
Exchange Program, Economics	May 2019

RESEARCH INTERESTS

Disclosure regulations, information processing costs and banking

WORKING PAPERS

[1] The Cross-Market Effects of Prop 65 Product Labels on Consumer Behavior

- Second-year paper
- Presentation: Northwestern University

[2] How Open Banking Reshapes the Banking Industry

- First-year paper
- Presentation: Northwestern University

CONFERENCE PARTICIPATION

Kellogg Accounting Conference	2023, 2024
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ACADEMIC SERVICE

Hawai'i Accounting Research Conference, Ad-hoc Reviewer	2023
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TEACHING EXPERIENCE

Kellogg School of Management, Northwestern University	Evanston, IL
Teaching Assistant – Financial Accounting (ACCT 430)	Winter 2024; Summer 2024; Winter 2025

Teaching Assistant – Managerial Accounting (ACCT 431)	Spring 2025
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PROFESSIONAL EXPERIENCE

MegaOne Ventures	Singapore
Summer Analyst	2020

HONORS AND AWARDS

Ph.D. Fellowship, Kellogg School of Management	2022-2027
Social Sciences Scholarship of Two-Thirds Tuition, University of Chicago	2021
Phoenix Research Award, University of Chicago	2020

OTHERS

Languages: English (Proficient), Chinese (Native)

Programming Languages: Python, R, STATA

Certifications: CFA Level I (2020)

JIN DENG

Email: jin.deng@connect.ust.hk

Phone: +852 5487 4900

EDUCATION

Hong Kong University of Science and Technology , Hong Kong SAR Ph.D. Candidate in Accounting	<i>2026 (expected)</i>
University of Chicago , IL, United States M.S. in Economics	<i>2019</i>
Nanjing University , China B.Sc. in Economics, Major in Finance	<i>2018</i>

RESEARCH INTERESTS

Corporate disclosure, Carbon emissions, Disclosure regulations

WORKING PAPERS

The Effect of Customer Demand for Carbon Disclosures Along Supply Chains

- Job market paper
- Presented at: 2023 HKUST PhD Workshop, 2025 HKUST Accounting Department Workshop

The Effect of Mandatory Carbon Disclosure Along Global Supply Chains (with Mingyi Hung and Shiheng Wang)

- Presented at: 2024 AAA Annual Meeting, 2024 ABFER Annual Conference, 2024 Haskayne and Fox Accounting Conference, Boston College, Fudan University, Hong Kong University of Science and Technology, Nanyang Technological University, University of British Columbia, University of Hong Kong, and Shanghai University of Finance and Economics
- Abstract: We examine whether and how mandatory carbon disclosure affects the transmission of carbon emissions through a firm's global supply chain. Our analysis exploits the 2013 UK carbon disclosure mandate, which requires the reporting of Scopes 1 and 2 emissions (from firms' own activities and purchased energy) but not Scope 3 emissions (from firms' value chains). Using data from a major carbon data provider, we find that compared to benchmark samples, mandatory reporting firms show an increase in upstream Scope 3 emissions, while their foreign suppliers exhibit an increase in Scope 1 emissions, following the UK mandate. Consistent with supply chain relations influencing the extent of carbon outsourcing, the increase in upstream Scope 3 emissions is more pronounced among mandatory reporting firms with higher pressure to reduce emissions, greater power to influence suppliers' decisions, and fewer outsourcing constraints. Conversely, the increase in Scope 1 emissions is stronger among foreign suppliers with weaker bargaining power. Examinations of imports and production costs provide further support that the UK mandate leads to carbon outsourcing to suppliers. Our findings highlight the importance of considering corporate supply chains when implementing mandatory carbon disclosures.

WORKING IN PROGRESS

- Market valuation of corporate carbon performance** (with Mingyi Hung and Emily Wang)
- Non-disclosure and Inertia** (with Anastasia A. Zakolyukina)

CONFERENCE PARTICIPATION

8th Annual GRASFI Conference (presenter, scheduled)	2025
AAA Spark Meeting (reviewer)	2025
AAA Annual Meeting (presenter, discussant, moderator)	2024
HKUST Accounting Symposium	2021-2024
CUHK Accounting Research Conference	2021-2024
CAPANA	2024

TEACHING EXPERIENCES

Principles of Accounting , undergraduate level (instructor)	2024
Research in Financial Accounting , DBA level (teaching assistant)	2023
Accounting and Society , undergraduate level (teaching assistant)	2023

PROFESSIONAL EXPERIENCES

Parthenon-Ernst & Young , business advisory intern	2017
Accenture , strategy advisory intern	2015
Huatai Securities , asset management intern	2014
Flint , startup, marketing manager	2014-2015

HONORS AND AWARDS

Hong Kong PhD Fellowship Scheme	2022-present
HKUST SBM Dean's Research Postgraduate Scholarship	2021
University of Chicago MAPSS Scholarship	2019

REFERENCES

Mingyi Hung
Chair Professor of Accounting
HKUST
acmy@ust.hk

Shiheng Wang
Associate Professor of Accounting
HKUST
acwang@ust.hk

Daniel Yang
Assistant Professor of Accounting
HKUST
acdy@ust.hk

QISHEN FU

Kaufman Management Center | Leonard N. Stern School of Business | New York University
44 West 4th Street, New York, NY 10012 | qf2071@stern.nyu.edu

EDUCATION

NYU Stern School of Business

Ph.D. in Accounting 2022 – present

University of Chicago

Master of Arts in Computational Social Science with a Concentration in Economics 2020 – 2022

University of Hong Kong

Bachelor of Business Administration in Accounting and Finance 2016 – 2020

University of California, Los Angeles

Reciprocity Exchange Student through the UC Education Abroad Program 2019

RESEARCH INTERESTS

Banking; alternative (especially FinTech) lending; disclosure regulation; mutual fund

WORKING PAPERS

[1] “The Effect of Commercial Financing Disclosure Law on FinTech Lending to Small Businesses” (with Yiwei Dou)

- Presented at Fox and Haskayne Accounting Conference (hosted by Temple University, 2024); The 3rd Duke Accounting Theory Summer School (2024); NYU Stern Accounting Department Brown Bag (2024); NYU Stern Accounting Doctoral Student Monthly Presentation (2024)

WORK-IN-PROGRESS

[2] “Mutual Fund Risk Disclosures and Corporate Risk-Taking” (with Nemit Shroff and Rachel Yoon)

[3] “Consumer Complaints and Lenders’ Trust in Consumer Credit Reporting” (solo-authored)

TEACHING EXPERIENCE

At NYU Stern School of Business:

Accounting for Financial Instruments – BS/MS in Accounting Summer 2024

- TA for Prof. Stephen Ryan

Financial Accounting and Reporting – Langone Part-time MBA Spring 2024

- TA for Prof. Mary Billings

Data Analysis and Management – BS/MS in Accounting Summer 2023

- TA for Prof. Yiwei Dou

CONFERENCE PARTICIPATIONS

Fox and Haskayne Accounting Conference (presenter & discussant) 2024

The Inaugural Accounting and Economics Society Annual Conference	2024
The 3rd Duke Accounting Theory Summer School (presenter)	2024
Big Apple Accounting Conference	2024
FARS Midyear Meeting and the Doctoral Consortium	2024
Four-School Accounting Research Conference	2023, 2024

PROFESSIONAL SERVICE

Ad hoc reviewer for AAA Annual Meeting	2024
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HONORS AND AWARDS

FARS PhD Scholarship	2024
NYU Stern PhD Fellowship	2022 – <i>present</i>
UChicago Social Sciences Scholarship of Two-Thirds Tuition	2021
UChicago Maroon Scholar Research Scholarship	2020
HKU Foundation Entrance Scholarship	2016 – 2020
UCLA Dean's Honors List	2019
HKU Dean's Honors List	2016 – 2019
HKU C.V. Starr Scholarship	2019
Hong Kong Institute of Certified Public Accountants Scholarship	2019

PROFESSIONAL EXPERIENCE

DJAM Insurance Brokerage, Inc., Summer Intern; New York, NY	2018
New World Development Co Ltd., Business Executive Students Program; Hong Kong SAR	2018

MISCELLANEOUS

- Membership: American Accounting Association
- Languages: English (fluent), Mandarin Chinese (native), Japanese (basic)
- Technical skills: Python, Stata, LaTeX, SAS, MATLAB, R
- Student activities: UChicago MACSS student advising volunteer; HKU undergraduate student academic adviser
- Interests: Chinese traditional dance, swimming

Yingfeng (Valentina) Ge

Shidler School of Business
University of Hawaii at Manoa
Honolulu, HI 96822
Phone: (808)-379-9395
Email: yge@hawaii.edu

EDUCATION

University of Hawaii at Manoa — Shidler College of Business. Honolulu, HI	2022-2027
• Ph.D. in Business Administration, Accounting	(expected)
Creighton University — Heider College of Business. Omaha, NE	2020-2021
• Master of Accounting	
Creighton University — Heider College of Business. Omaha, NE	2016-2020
• BSBA in Accounting & Finance, with <i>magna cum laude</i>	

RESEARCH

Areas of Interest:

- Financial reporting and disclosures, Voluntary disclosure, Corporate governance, Peer effects, Employee welfare

Published Research:

- Rice, D., Taylor, R., Wang, Y., Wei, S. & Ge, V. My Company Cares About My Success...I Think: Clarifying Why and When a Firm's Ethical Reputation Impacts Employees' Subjective Career Success. *J Bus Ethics* (2022). <https://doi.org/10.1007/s10551-022-05143-9>
- The best paper award for the Social Issues in Management (SIM) track at the 82nd Annual Meeting of the Academy of Management

Research Presentations:

“CEO Preferences and Corporate Social Responsibility Activities.”

- Preliminary results presented at the Business, Economic Environment, and Policy (BEEP) Seminar, Creighton University, Omaha, NE, 2018.

PROFESSIONAL EXPERIENCE

Creighton University <i>Teaching Assistant</i>	February 2019 – May 2020
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Creighton University <i>Research Assistant</i>	June 2018 – May 2021
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Zhejiang Haishen New Materials Ltd. <i>Accounting Intern</i>	June – August 2017
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CONFERENCE ATTENDANCE

The Hawaii Accounting Research Doctoral Institute (HARDI) (Participant)	June 2024
Hawaii Accounting Research Conference (Moderator)	January 2024
The Hawaii Accounting Research Doctoral Institute (HARDI) (Participant)	June 2023
Hawaii Accounting Research Conference (Participant)	January 2023

AWARDS AND HONORS

Nominee for the 2024 Deloitte Foundation Doctoral Fellowship	October 2023
Graduate Assistantship, Shidler College of Business	2022-present
Creighton University Graduate Assistantship Award	2020-2021
Arthur Andersen Endowed Accounting Scholarship	2020-2021
MICA/William R. Heaston Endowed Memorial Scholarship	2019-2020
Creighton University CURAS Faculty Research Fund	2018-2019
Creighton University Heider College of Business Dean's List	2016-2019
Creighton University Matteo Ricci Scholarship	2016-2020

PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS

Nebraska Society of CPAs Student Affiliate	2021-present
The American Institute of CPAs Student Affiliate	2021-present
The National Society of Collegiate Scholars	2019-2020
Beta Alpha Psi Alpha Nu Chapter	2017-2020
Alpha Kappa Psi Delta Pi Chapter	2017-2018

SKILLS & CERTIFICATES

Computer Skills: SAS, STATA, Python, SQL, R, JMP, Microsoft Power BI, and Tableau.

Certificates: Bloomberg Market Concepts Certificate.

Language Skills: Mandarin (Native); English (Fluent).

Matthias Xaver Huber

1 rue de la Libération, 78350 Jouy-en-Josas | +33 783394902 | matthias-xaver.huber@hec.edu

Date of Birth: 13/04/2001 | Nationality: German | LinkedIn

EDUCATION

HEC Paris

PhD Program, Accounting and Management Control

Jouy-en-Josas, France

09/2024 - present

LMU Munich School of Management

Master of Science in Business Administration, *Accounting & Taxation*

Munich, Germany

10/2022 - 09/2024

- Master's Thesis: ESG Information and Forecast Accuracy – Evidence from Sustainability Reports

ESSEC Business School

Exchange in the Master in Management

Cergy, France

09/2023 - 04/2024

LMU Munich School of Management

Bachelor of Science in Business Administration, *Accounting & Finance*

Munich, Germany

10/2019 – 10/2022

- Bachelor Thesis: The development of IFRS Sustainability Standards: A comment letter analysis on IFRS S2

WORK IN PROGRESS / WORKING PAPERS

- ESG Information and Forecast Accuracy – Evidence from Sustainability Reports
- Timeliness of institutional bondholder's reaction to credit rating changes
- Do competitive dynamics among rating agencies contribute to ESG Rating divergence?

CONFERENCES, WORKSHOPS & AWARDS

Erasmus Accounting Workshop 2025, RSM & ESE | Attendee

Rotterdam, Netherlands

04/2025

EAR 2025 Annual Conference, IESEG Business School | Attendee

Paris, France

03/2025

HEC Phd Block Seminar, Prof. Costello

Paris, France

06/2024

Munich Accounting Pioneers Award by Deloitte

Munich, Germany

11/2023

Awarded for 'outstanding research achievements in the field of accounting and auditing'

EXPERIENCE

ESSEC Business School

Accounting and Management Control Department (Prof. Endenich)

Cergy, France

10/2023 – 04/2024

- Topic: Performance measurement in start-ups and entrepreneurial ecosystems

LMU Munich School of Management

Munich, Germany

Student Research Assistant, Institute for Accounting, Auditing and Analysis (Prof. Sellhorn)

10/2021 – 08/2023

- Main topics: Societal Trust, Board Diversity in the US, Sustainability Standard Development of the ISSB and EFRAG

Mazars GmbH & Co KG

Munich, Germany

Internship & consecutive Part-time Employment

10/2022 – 08/2023

- Audit-related consulting

FURTHER SKILLS

Languages: German (native), English (fluent), French (fluent), Spanish (B1)

Programming Languages: Python, R, STATA

JOHANNA SOPHIE JOST

Center for Corporate Governance
Department of Accounting
Copenhagen Business School

E-mail: jsj.ccg@cbs.dk
Phone: +45 9180 4113
Website: www.cbs.dk/en/staff/jsjccg

EDUCATION

- Since 2022 Copenhagen Business School, Copenhagen, Denmark
Center for Corporate Governance
PhD Fellow
Supervisor: Kasper Meisner Nielsen, Bjørn N. Jørgensen and Thomas Poulsen
- 2019 – 2021 Copenhagen Business School, Copenhagen, Denmark
MSc in Business Administration and Philosophy / cand.merc.(fil.)
GPA: 10.8/12
- 2014 – 2017 University of Bayreuth, Bayreuth, Germany
BSc in Philosophy and Economics
GPA: 1.5 (excellent)
- 2017 Dublin City University, Dublin, Ireland
Study Abroad

RESEARCH INTERESTS

Household finance, Applied Microeconometrics, Behavioral finance, Financial Literacy

RESEARCH EXPERIENCE

- 2022 *Research Assistant*, Center for Corporate Governance, Copenhagen Business School, Copenhagen, Denmark
- 2023 *Visiting Scholar*, Mannheim Institute for Financial Education (MIFE) at ZEW and University of Mannheim, Mannheim, Germany

TEACHING EXPERIENCE

- Since 2023 Behavioral Economics (MSc), Lecturer, Copenhagen Business School
Evaluation: 4.7/5
- 2022 – 2023 Corporate Finance (MSc), Lecturer, Copenhagen Business School
Evaluation: 4.3/5
- Since 2023 Bachelor and Master Thesis Supervision, Copenhagen Business School

PROFESSIONAL EXPERIENCE

- 2018 – 2019 *Policy Advisor*, Bundesverband Mittelständische Wirtschaft, Berlin, Germany
- 2018 *Consultant*, AT Kearney, Berlin Germany

PROFESSIONAL EXPERIENCE

- 2017 *Intern in Consulting*, Sempora Consulting, Frankfurt, Germany
2015 *Intern in Business Development*, Servishero, Kuala Lumpur, Malaysia

SEMINAR AND CONFERENCE PARTICIPATION

- 2025 upcoming Participation at Hawaii Accounting Research Doctoral Institute (HARDI)
2023 Presentation at Mannheim Institute for Financial Education (MIFE) Early Career Workshop
2023 Internal Seminar Presentation for MIFE Group as part of my Research Stay at ZEW
2022 Participation at Research in Behavioral Finance Conference (RBFC)

ACADEMIC CITIZENSHIP

- Since 2024 *PhD representative* of the Department of Accounting
Since 2022 *Project member* of Nordic Finance and the Good Society Project
2022 – 2023 *Board member* of the PhD Association of Copenhagen Business School

LANGUAGES

- German Native
English Fluent
Danish Conversational

PERSONAL

- Birthday 7th of October 1994
Partner Daniel Wagner Thorup
Child Leo Jost Wagner

January, 2024

Hui Dong Kim

Seoul National University | College of Business Administration | Accounting Department

1 Gwanak-ro, Gwanak-gu, Seoul, Korea, 08826 | +82-10-5030-2783 | wheedong92@snu.ac.kr

EDUCATION

Seoul National University, Business School, Seoul, South Korea

Feb 2021

Master of Science (Major: Accounting)

Hanyang University, Seoul, South Korea

Feb 2019

Bachelor of Business Administration (Major: Finance)

RESEARCH INTERESTS

Macroaccounting, Income Smoothing, Dividend Smoothing, Disclosure, Stock price crash risk

PUBLICATIONS

1. "Predicting Macroeconomic Indicators Using Earnings Dispersion and Accounting Transparency" with Hyelin Kim, Yewon Kim, and Yong Gyu Lee, 2021, *Korean Accounting Journal* [printed in Korean]
2. "Audit Committee Accounting Financial Expertise and Stock Price Crash Risk" with Meeok Cho, and Yewon Kim, 2023, *International Review of Financial Analysis*

WORKING PAPERS

1. "Changes in voluntary disclosure behavior of family firms following indictments of controlling shareholders: Evidence from Korean chaebols" with Kristian D. Allee, Jeung-Yoon (Jen) Chang, Wonsuk Ha, and Yong Gyu Lee
2. "Societal Trust and Income Smoothing" with Mahsa Behnamrad, Gwanhee (Jason) Kim, and Yong Gyu Lee, Under review, *Australian Accounting Review*
3. "The Role of Societal Trust in Dividend Smoothing" with Mahsa Behnamrad, and Yong Gyu Lee
4. "Auditor Quality Review and Stock Price Crash Risk" with Meeok Cho, and Yewon Kim
5. "Macroeconomic Estimation Errors and Firm R&D Activities" with Yong Gyu Lee

WORK-IN-PROGRESS

1. "Changes in analysts' behavior following indictments of controlling shareholders: Evidence from Korean chaebols" with Yeongmin Kwon and Yong Gyu Lee

2. "Stakeholder Orientation and Investor Reaction: Evidence from Non-shareholder Constituency Statutes" with Yong Gyu Lee
3. "Stakeholder Orientation and Dividend Smoothing" with Yong Gyu Lee
4. "Year-round Audit and Stock Price Crash Risk" with Bum Joon Kim, and Meeok Cho
5. "Audit Adjustment and Accounting Conservatism" with Sohee Park, and Meeok Cho
6. "Perpetual securities and credit ratings: Korean evidence" with Young Jun Kim, and Su Jeong Lee
7. "Executive Tenure and Cash Flow Management" with Hyelin Kim, and Yong Gyu Lee

CONFERENCE PARTICIPATIONS

- American Accounting Association Annual Meeting, Virtual, 2021
- Korean Accounting Association Summer Conference, 2022
- Korean Accounting Association Winter Conference, 2023
- American Accounting Association Annual Meeting, 2024
- Korean Accounting Association Summer Conference, 2024

CONFERENCE PRESENTATIONS

- Korean Accounting Association Winter Conference, 2022
- Korean Accounting Association Summer Conference, 2023
- Korean Accounting Association Summer Conference, 2024
- American Accounting Association Annual Meeting, 2024

ACADEMIC SERVICES

- Ad-hoc Reviewer: Asia-Pacific Journal of Accounting and Economics

TEACHING

- Intermediate Accounting1 [in Korean], Undergraduate, Fall 2024
- Accounting Principles [in Korean], Graduate, 2023-2024
 - ✓ Guest Lecturer, Korea National Open University

Jonas Lee
701 Tappan Ave, Ann Arbor, MI 48109
jonaslee@umich.edu

PhD Candidate | Department of Accounting | University of Michigan

EDUCATION

University of Michigan <i>Ross School of Business, Ann Arbor, Michigan</i> <i>Doctor of Philosophy in Accounting (Expected)</i>	<i>2021-Current</i>
Cornell University <i>SC Johnson School of Business, Ithaca, New York</i> <i>Professional Master's in Accounting</i>	<i>2019-2020</i>
University of Windsor <i>Odette School of Business, Windsor, Ontario</i> <i>Bachelor of Commerce (Honours)</i>	<i>2014-2018</i>

RESEARCH

Working Paper

Arbitration Contracts as Risk Mitigating Provisions in CEO Compensation Contracts:
Evidence from the Staggered Adoption of the Revised Uniform Arbitration Act

- 2nd Year Solo Paper

Work in Progress

Political Alignments and Firm Contracting: Evidence from Supply Chains

- Jen Choi, Jinoug Jung, and Jonas Lee

CONFERENCE PARTICIPATION

- AAA Annual Meeting (Virtual) (2020)
- AAA Annual Meeting (Virtual) (2021)
- AAA FARS Midyear
 - *Ad-hoc Reviewer*(2024)
- AAA Annual Meeting (2024)

TEACHING

University of Michigan

Ross School of Business, Ann Arbor, Michigan

ACC 471: Accounting Principles

Overall Instructor Rating: 4.9 / 5.0

Winter 2024

SCHOLARSHIPS AND HONORS

- Paton Fellowship
- Academic Merit Scholarship, SC Johnson School of Business, Cornell University
- First Place, Dyson Campus-Wide Case Competition, Cornell University
- Outstanding Scholars Candidacy and Research, University of Windsor, Canada
- Academic Achievement Scholarship, University of Windsor, Canada

Minah Lee

Department of Accounting- School of Business
The University of Connecticut
2100 Hillside Road, Unit 403D
Storrs, CT 06269

Email: min_ah.lee@uconn.edu

Education

University of Connecticut | Storrs, CT 2022-2027 (Expected)
Doctor of Philosophy – Accounting

Korea University | Seoul, Republic of Korea March 2020 – February 2022
M.S. in Accounting

Master's Thesis: *The Relation between Anti-hedging Policy and Relative Performance Evaluation*

Ewha Womans University [sic] | Seoul, Republic of Korea March 2014-February 2020
B.A. in Chinese Language and Literature
B.B.A in Business Administration
Dean's list (*September 2017 – December 2017, 2019*)
September 2015-August 2016: Studied abroad at Fudan University; China

Research

Interests

Financial accounting and capital markets, mergers and acquisitions, corporate mandatory and voluntary disclosure, executive compensation

Presentations and Discussions

- Korean Accounting Association Annual Meeting June 2022
- European Accounting Association Annual Meeting May 2022

Conference Participation

- AAA Spark Meeting June 2024
- FARS Midyear Meeting January 2022
- FARS Midyear Meeting January 2023
- Korean Accounting Association Annual Meeting June 2022
- European Accounting Association Annual Meeting May 2022

Research & Teaching Experience

University of Connecticut, Storrs, CT
Research and Teaching Assistant

August 2020-Present

Korea University

Management Accounting | Teaching Fellow (teaching assistant) March 2021 – December 2021

Principles of Accounting | Teaching Fellow (teaching assistant) September 2021 – December 2021

Service

- AAA Spark Meeting, Reviewer and Moderator 2024

Personal Honors and Awards

- Phillips Fellowship 2024
- The School of Business Named Scholarship 2022, 2023
- KAA Thesis and Dissertation Award 2023
- Yangyoung Scholarship 2020, 2021
- Ewha Scholarship 2019
- Honors Scholarship 2019

EDUCATION

University of Southern California	2022 – 2027 (expected)
Ph.D. in Accounting	
 The Hong Kong University of Science and Technology (HKUST)	 2018 – 2022
BSc in Economics and Finance (minor in Mathematics)	
Academic Achievement Medal and First Class Honor	

RESEARCH INTERESTS

Debt contracting, auditing, the disclosure design on SEC EDGAR

WORKING PAPERS

[1] Lender-borrower Interactions and Loan Contracting

With Allen Huang and Xinlei Li

Presented at the AAA Annual Meeting, Chinese University of Hong Kong, City University of Hong Kong, Harbin Institute of Technology Shenzhen, National Taiwan University, Peking University, Southern University of Science and Technology, Tsinghua University, University of Illinois Chicago, UC Davis, UC Irvine, and the Eleventh International Conference of the Journal of International Accounting Research

[2] Re-doing the Audit

With Isabel J. Cho and Clive Lennox

Presented at the Fox and Haskayne Accounting Conference, Hong Kong University of Science and Technology, University of Alberta Accounting Research Conference, University of Alabama, and University of Southern California

Received the Best Paper Award at the Fox and Haskayne Conference

WORK IN PROGRESS

[3] What Do Auditors Think About the Causes and Solutions to the Audit Crisis of 2002?

With Isabel J. Cho and Clive Lennox

[4] More than Money: The Informational Role of Lenders and Investment-Price Sensitivity

With Isabel J. Cho and Regina Wittenberg-Moerman

Based on first-year summer paper

Presented at University of Southern California

[5] To Hide or Highlight? How Borrowing Firms Summarize Their Loans

Based on second-year summer paper

Presented at University of Southern California

CONFERENCE ATTENDANCE

(Presenter: ^P; Discussant: ^D; Moderator: ^M; Co-author presentation: ^C)

CUHK Accounting Research Conference	2023, 2024
HKUST Accounting Research Symposium	2023, 2024

Southern California Accounting Research Forum	2024
Wharton Spring Accounting Conference	2024
International Conference of the Journal of International Accounting Research (JIAR)	2024 ^P
AAA Annual Meeting	2024 ^{P, D, M}

PROFESSIONAL SERVICE

Ad hoc reviewer: 2025 Hawaii Accounting Research Conference (HARC), 2025 Financial Accounting and Reporting Section Midyear Meeting (FARS)

HONORS & AWARDS

Institute for Outlier Research in Business (iORB) Research Grant, USC Marshall School of Business	2024
Doctoral Fellowship, USC Marshall School of Business	2022 - present
HKSAR Government Scholarship	2020 - 2022

ACHIEVEMENTS & ACTIVITIES

Skills

Python, Stata, SAS

Voluntary Work

Volunteer English teacher at Education Without Barriers (EWB) 2019 - present

Interests

Running, soccer, choral music, English/Chinese translation

ABSTRACTS

"Lender-borrower Interactions and Loan Contracting"

We examine the determinants and usefulness of lender-borrower interactions in commercial lending using proprietary data from a global bank. First, we show that loan officers' interactions with borrowers are driven by borrowers' business prospects, riskiness, and loan officers' capacity. Next, we find that loan officers price loans more efficiently following interactions. We also find evidence that loan officers are more likely to use the information from interactions to grant loans than to reject loans, especially when they have more incentives to issue loans. We further document interactions to be more useful when loan officers cannot rely on alternative information sources. Finally, we find larger benefits for synchronous interactions and non-relationship-building interactions than other ones. Taken together, our study provides novel evidence on the drivers of loan officers' interactions with borrowers and how loan officers use these interactions in their loan pricing and approval decisions.

"Re-doing the Audit"

When a company changes its audit firm, the incoming auditor will sometimes re-audit the previous year's financial statements that were originally signed off by the company's predecessor auditor. We examine the benefits of performing a re-audit. We find that an incoming auditor is more likely to re-audit when the risks of a misstatement are high and when the incoming auditor can expect to win more clients from the predecessor auditor by uncovering material misstatements that the predecessor missed. We find that the incoming auditor wins more clients from the predecessor auditor after the incoming auditor re-audits the predecessor's work. Moreover, re-audits result in significantly more restatements. Consistent with re-audits being costly, we find that re-audits are associated with longer audit delays and higher audit fees. Overall, we conclude that re-audits have important consequences for financial statement users, incoming auditors, and predecessor auditors.

YILAN LI

3 Av. Bernard Hirsch, 95000 Cergy
+33 0627162426  Yilan.li@essec.edu

Education

Essec Business School <i>Phd Student</i>	Sep 2022 – Present Cergy, France
Shanghai University of Finance and Economics <i>Bachelor of Accounting(ACCA)</i>	Sep 2018 – Jun 2022 Shanghai, China

Research Interest

- Human-AI collaboration, Corporate Disclosure, Financial Analysts, Retail Investors, Corporate Governance, Supply Chain

Selected Working Paper

How do stock market participants use Generative Artificial Intelligence? Evidence from user-platform interaction data

Co-authored with Frank Ecker (FSFM), Xitong Li (HEC Paris), and Fan Wu (CUHK)

- Accepted for presentation at the 2025 JAR conference
- We systematically delineate how stock market participants use Generative AI (GenAI) to aid their information search activities and trading. Drawing on a comprehensive dataset of user-platform interactions from one of China's largest GenAI service providers over the first half of 2024, we identify 1.8 million queries as stock-market-related, among which 81.4% focus on specific public firms, covering a wide range of topics, including business outlook, financial performance, and production and operations. Firm size, innovation investments, risk factors, and media coverage emerge as key determinants of these queries. Event-time analyses reveal that user activity reacts to information events such as earnings announcements and management forecasts, but these reactions largely parallel media coverage. We also find suggestive evidence of a direct substitutive relationship between informative management disclosures and GenAI platform activity. Furthermore, GenAI usage is linked to more informed trading, but lower liquidity, suggesting a widened information gap between traders that use and do not use GenAI. User fixed effects account for the largest share of variation in answer quality, with the accuracy of trading signals embedded in answers being associated with more positive user feedback and continued platform engagement. Overall, we provide comprehensive descriptive evidence on how users rely on GenAI to acquire information for stock trading, offering practical insights for GenAI providers, firms, and regulators into how to cater to the informational demands of (retail) investors.

Conferences and Seminars

EUROFIDAI-ESSEC Paris December Finance Meeting <i>Attendee</i>	Dec 2023
Tilburg Winter Symposium and Research Camp <i>Attendee</i>	Dec 2023
ESCP-ESSEC joint workshop <i>Attendee</i>	Apr 2023
HEC-ESSEC joint workshop <i>Discussant</i>	Jan 2023, Feb 2024
HEC PhD Block Seminar (Accounting)	Jun 2024
60th Annual (2025) Ray Ball Journal of Accounting Research Conference	May 2025 (Scheduled)
EAA Congress 2025	May 2025 (Scheduled)
Hawaii Accounting Research Doctoral Institute (HARDI) 2025	Jun 2025 (Scheduled)

Skills

Technical Skills: Python (especially proficient in Pytorch and Tensorflow); R; Stata; SQL; SAS (learning); LaTeX; Linux
Database: Audit Analytics, CRSP, Compustat, CSMAR, Eikon, IBES and Worldscope
Languages: English: fluent, Chinese: native, French: beginner

March 2025

Hunter Ng

hunterboonhian.ng@baruch.cuny.edu

hunterng.com

EDUCATION

Baruch College – City University of New York	New York City
<i>PhD in Business Administration (Accounting)</i>	2026 (Expected)
<i>Masters in Business Administration</i>	2025

Nanyang Technological University	Singapore
<i>Graduate Certificate in Technopreneurship and Innovation</i>	2020
<i>Bachelors in Accountancy (First Class Honours)</i>	2019
<i>Bachelors in Business Analytics (First Class Honours)</i>	2019

Overseas Exchange Programs

<i>Peking University, Beijing</i>	2019
<i>Bocconi University, Milan</i>	2018
<i>Lomonosov Moscow State University</i>	2016

RESEARCH

Dissertation Committee – Edward Li* (Chair), Lin Peng*, Svenja Dube*, Diana Weng* (*Baruch College)

“Election Prediction Markets: Evidence from Polymarket, Kalshi and Robinhood” with Lin Peng (Baruch College) and Dexin Zhou (Baruch College)

“Did the TC-Heartland Ruling Targeting Patent Trolls increase Corporate Innovation but Also Increase Strategic Reallocation?” Job Market Paper

“Beyond Words: The Differential Impact of Fed Chairs’ Facial Expressions on Financial Markets” [[arXiv](#)] 1st Round Revise and Resubmit – Review of Behavioral Finance

“Decreasing Familial Welfare: The Fluid Welfare State in post-COVID Singapore” 1st Round Revise and Resubmit – Sociology Compass

“How Wash Traders Exploit Market Conditions in Cryptocurrency Markets” [[arXiv](#)]

“Why is it so hard to find a job now? Enter Ghost Jobs” [[arXiv](#)]

“BigBird for ESG Reports - A Sparse Attention Model For \ Differences Between Languages In Textual Analysis” with Shuai Xu (Singapore Management University)

“When the Left Dominates the Media: How Scarcity Boosts Trust in Right-Wing Outlets”

Professional Experience

Raffles Town Club Singapore
Senior Management 2021

Monetary Authority of Singapore Singapore
Fintech Division 2019

KPMG Singapore Singapore
Digital Trust Division 2018

Fujitsu Tokyo
Network Solutions 2018

Teaching Experience

Baruch College – Zicklin Business School
Instructor

AC3202 – AIS and Data Analytics Fall 2025
AC2203 – Cost Accounting Spring 2025
AC3202 – AIS and Data Analytics Fall 2024

Baruch College – Marxe School
Tutor
MPA, XMPA Quantitative Tutor 2024

Nanyang Technological University – NBS
Instructor
AD1101 – Financial Accounting 2022

Presentation & Conference Participation

Presentations

Baruch College	2024
Duke University	2024

Conference Participation

Hawaii Accounting Research Doctoral Institute	2025
2025 Baruch-JFQA Climate Finance and Sustainability Conference	2025
Cornell-OFR Conference on Global Climate Finance and Risks	2024
The Chinese Finance Association TCFA (Annual Conference Cultivating Economic Resilience Amidst Geopolitical Shifts and AI Revolution)	2024
NYU Accounting Theory Summer School	2024
Duke University Accounting Theory Summer School	2024

Service

Management Science Replication	2023
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Personal

Citizenship: Singapore

Saverio Mauro Olivito

Poststrasse 3
5074 Eiken - CH
+41 79 664 81 55
saverio.olivito@business.uzh.ch

Education

Ph.D. Student, Accounting – Sustainability Reporting

University of Zurich, Switzerland
Spring 2023 – present
Weighted Overall Grade (CH): 5.2 (6 best)
Cumulative GPA: 3.433

Master of Arts UZH in Business and Economics

University of Zurich, Switzerland
Major: Business Administration, Minor: Accounting and Finance
Fall 2020 - Spring 2023
Weighted Overall Grade (CH): 5.4 (6 best)
Cumulative GPA: 3.511

Member of the ControllingCircle

Prof. Dr. Dieter Pfaff, University of Zurich, Switzerland
Fall 2019 – Spring 2023
Support program for top students in the field of accounting and controlling.

Bachelor of Arts UZH in Business and Economics

University of Zurich, Switzerland
Major: Business Administration, Minor: Banking and Finance
Fall 2017 - Spring 2020
Weighted Overall Grade (CH): 5.2 (6 best)
Cumulative GPA: 3.428

Research

Ph.D. Student, Accounting – Sustainability Reporting

University of Zurich, Switzerland
Spring 2023 – present

Working Papers

“Value creation reporting for sustainable development – Is sustainability information integrated with financial information?” with Patricia Ruffing-Straube

Submitted to Schmalenbach Journal of Business Research and online available at SSRN

Work in Progress

“It's all about cash but what about biodiversity?! Cutting through the biodiversity measurement jungle to account for biodiversity in corporate activities.” with Patricia Ruffing-Straube

Research proposal selected for Critical Perspectives on Accounting special issue

“Nature-related risks and their influence on the polluting behavior of firms.” with Patricia Ruffing-Straube

Conference Presentations

World Biodiversity Forum, Davos (2024) - Workshop

“Facilitating corporate biodiversity accounting – synthesizing research in biodiversity measurement and accounting” with Patricia Ruffing-Straube

European Accounting Association, Bucharest (2024) - Paper Presentation

“How do you report on sustainable value creation? – Evidence on the current state of reporting and the road ahead.” (title changed to “Value creation reporting for sustainable development – Is sustainability information integrated with financial information?”)

Research Interests

Accounting, Biodiversity, Sustainability Reporting, ESG

Professional Experience

Executive Assistant – Blockchain Presence AG

Prof. Dr. Christian Ewerhart, University of Zurich, Switzerland

September 2022- March 2023

Managed and led the tokenization process, while spearheading the development and implementation of new projects.

Assistant

Prof. Dr. Ulrich Kaiser, University of Zurich, Switzerland

September 2019- March 2023

Collected, processed, and verified data to conduct descriptive analyses, create compelling presentations, and proofread texts for accuracy and clarity.

Assistant

Prof. Dr. David Seidl, University of Zurich, Switzerland

September 2020- March 2023

Supported and prepared lectures, managed all aspects of exam administration, including preparation, correction, supervision, and review. Maintained correspondence with students, conducted literature research, updated the course website, and introduced and mentored new assistants.

Value Reporting Assistant

Prof. Dr. Alexander F. Wagner, University of Zurich, Switzerland

Fall 2018

Assisted in the long-term study “Value Reporting”.

Community Service

Expert in practical teaching diploma examinations

University of Zurich, Switzerland

Institute of Educational Sciences

27. November 2024

Assessment of the professional competence of prospective teachers at the maturity level within the framework of the teaching diploma exam during a lesson unit in accounting and controlling.

University Studies Information Days

University of Zurich, Switzerland

6./7. September 2022

Provided prospective students with detailed information about the Business Administration program at the University of Zurich.

Leadership

Head of the ControllingCircle

Prof. Dr. Dieter Pfaff, University of Zurich, Switzerland

Spring 2023 – present

Management of the application process, organization and execution of events with partner companies in the areas of accounting and controlling.

Tutor “Business Administration III” (Entrepreneurship)

Prof. Dr. Ulrich Kaiser, University of Zurich, Switzerland

Fall 2021 & Fall 2022

Taught the exercises component of a class with 500 students.

Tutor “Team leadership & practical instructions for scientific working”

Prof. Dr. Dr. h.c. Uschi Backes-Gellner, University of Zurich, Switzerland

Fall 2021

Led a group of 28 bachelor students, corrected and evaluated scientific texts, and prepared and conducted five interactive tutorials.

Tutor “Business Administration II” (Organization and Management)

Prof. Dr. David Seidl, University of Zurich, Switzerland

Fall 2020

Supported students and assisted with lecture preparation.

Awards

Winner “best high-school student of the Wirtschaftsgymnasium Basel” award 2015 (Baehler-Stiftung)

Wirtschaftsgymnasium (economic high-school), Basel

References

Prof. Dr. Zacharias Sautner

Department of Banking and Finance
University of Zurich
+41 44 634 29 70
zacharias.sautner@df.uzh.ch

Prof. Dr. Ulrich Kaiser

Department of Business Administration - Entrepreneurship
University of Zurich
+41 44 634 29 16
ulrich.kaiser@business.uzh.ch

Prof. Dr. David Seidl

Department of Business Administration – Organization and Management
University of Zurich
+41 44 634 37 50
david.seidl@business.uzh.ch

Prof. Dr. Dieter Pfaff

Department of Business Administration - Accounting
University of Zurich
+41 44 634 29 71
dieter.pfaff@business.uzh.ch

Ruth Senior

University of Washington
Foster School of Business
Seattle, WA 98195

email: rsenior@uw.edu

EDUCATION

University of Washington
Ph.D. in Business Administration (Accounting)
June 2027 (expected)

Seattle, Washington

University of New Mexico
Master of Business Administration (Accounting)
June 2012

Albuquerque, New Mexico

Loughborough University
B.Sc. in Sport and Exercise Science
June 2009

Loughborough, United Kingdom

RESEARCH

Works in Progress

“States’ information collection practices and nonprofit donations: Evidence from *AFPF v. Bonta*”
(with Dawn Matsumoto and Phillip Quinn)

“PCAOB inspections and issuer internal information quality” (with Mallory Bell, Weili Ge, and Sarah McVay)

“Unchecked hospital CEOs: Evidence from Provider Relief Funds” (second year summer paper)

TEACHING

University of Washington (Seattle, WA)

Executive MBA Financial Accounting (teaching assistant)	2024
Undergraduate Accounting Systems and Analytics (teaching assistant)	2023-2024
Evening MBA Managerial Accounting (teaching assistant)	2023-2024

KPMG, LLP (Albuquerque, NM)

National Instructor, Audit	2020-2021
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CONFERENCE PARTICIPATION

Minnesota Empirical Accounting Conference	2025
Financial Accounting and Reporting Section Midyear Conference	2024, 2025
Journal of International Accounting Research Midyear Conference	2023
UBCOW	2022, 2023

SERVICE

Board Service

Club Northwest (Seattle, WA)	2025-present
Board Member	
Treasurer	
All Faiths Children's Advocacy Center (Albuquerque, NM)	2015-2024
Board Member	
Secretary	
Finance Committee Member	

Journal Article Reviews

European Accounting Association Annual Meeting	2025
Contemporary Accounting Research	2024

PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

KPMG, LLP (Albuquerque, NM)	2012-2022
Senior Manager, Audit	
Manager, Audit	
Senior Associate, Audit	
Associate, Audit	
Albuquerque Community Foundation (Albuquerque, NM)	2022
Accounting Associate	
Certified Public Accountant (New Mexico)	2014-present

Christina Seymour, CPA
University of Illinois Urbana-Champaign
Gies College of Business
Champaign, IL 61820
(585) 820-6769, cs99@illinois.edu

EDUCATION

University of Illinois Urbana-Champaign, Gies College of Business, Champaign, IL Expected 2027
Doctor of Philosophy in Accountancy

State University of New York at Geneseo, Geneseo, NY 2014
Bachelor of Science in Accounting, *summa cum laude*

RESEARCH

Research Interests

Financial accounting, managerial accounting, judgment and decision-making, financial statement preparation and use, accounting standards, accounting disclosures, estimates and uncertainty, nonprofit finance and management

Working Papers

“Inflation and the Effect of Reporting Components of Fair Value Estimates on Financial Statement Users’ Valuation Judgments” (*with Spencer Anderson, Leslie Hodder, and Pat Hopkins*)

“When Is Probability Substituted for Estimability Judgments? Correspondence as a Moderator for Attribute Substitution” (*2nd-year summer paper, with Kim Mendoza and Cassie Mongold*)

Works in Progress

“How Do Firm Motives Affect Investors’ Reactions to Financial Uncertainty?” (*with Kim Mendoza and Dan Zhou*)

“Investigating the Implications of Support Theory for the Development of Critical Accounting Estimates”

“Investor-Customer Responses to News: Exploring the Role of Identity” (*with Kim Mendoza*)

“The Effects of Financial Information Structure on Investors’ Information Processing”

“The Mixed-Measurement Model for Assets: Investor Reactions to Fair Value and Historical Cost” (*with Richard Crandall and Kim Mendoza*)

TEACHING EXPERIENCE

Teaching Assistant

Data Analytics Applications in Accountancy	Spring 2025
Data Analytics Foundations for Accountancy (Student rating: 4.82/5.00)	Fall 2024
Accounting Measurement and Disclosure	Spring 2023

Lead Instructor

Accounting Measurement and Disclosure (Student rating: 4.71/5.00)	Summer 2023
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SERVICE

Illinois Accountancy Research Lab Coordinator	2023-present
Accounting Behavior and Organizations Research Conference (Ad Hoc Reviewer)	2024
Hawaii Accounting Research Conference (Ad Hoc Reviewer)	2025

CONFERENCE PARTICIPATION

26 th Symposium on Auditing Research, Champaign, IL	2024
Accounting Behavior and Organizations Research Conference, Montreal, QC, Canada	2024
Midwest Accounting Research Conference, West Lafayette, IN	2024
Lillian and Morrie Moss Emerging Management Accounting Scholars Symposium, Champaign, IL	2024
Accounting Behavior and Organizations Research Conference, Pittsburgh, PA	2023
Arthur R. Wyatt Young Scholars Research Symposium VI, Champaign, IL	2023
5 th Illinois Audit Doctoral Consortium, Champaign, IL	2022

CERTIFICATIONS, HONORS, AND AWARDS

Hawaii Accounting Research Conference Best Reviewer Award	2025
Fred H. Figge Distinguished Teaching Assistant Award	2024
Named on list of “Teachers Ranked as Excellent”	2023-2024
Certified Public Accountant, New York State	2016-present
Elijah Watt Sells Award, American Institute of Certified Public Accountants	2015

PROFESSIONAL EXPERIENCE

Lincoln Center for the Performing Arts, Inc. , New York, NY	2017-2022
Director, Accounting and Finance	
Associate Director, Accounting and Finance	
Manager, Accounting and Finance	
Senior Accountant	

Berdon LLP , New York, NY	2015-2017
Senior Auditor	
Staff Accountant	

Sun Rui
Curriculum Vitae

Name	Rui Sun
Education Background	Ph.D. in Accounting, Berkeley Haas, 2022-present Mres in Economics , London School of Economics, 2017-2019 M.S. Econometrics and Mathematical Economics with Distinction (2nd out of 40), London School of Economics, 2016-2017 B.S in Economics, Zhejiang University(GPA 3.96/4.0, ranking 2/98), 2011-2015
Research Papers	(1)Rui Sun, Junfei Guo, and Wensong Yu. "Sponsor, institutional investor, and quotation behavior: Theory and evidence from China." <i>Journal of Economic Behavior & Organization</i> 211 (2023): 411-428. (2) Rui Sun, and Yikai Zhao. "Intervention uncertainty, household health, and pandemic." <i>Journal of Mathematical Economics</i> 105 (2023): 102819. (3) Rui Sun, and Ganna Zou. "Political connection, CEO gender, and firm performance." <i>Journal of Corporate Finance</i> 71 (2021): 101918. (4) How Large is the Effect of Inequality on Economic Growth?(with Sanghamitra Bandyopadhyay), <i>Economic Bulletin</i> , 2021, Vol.46. (5) Yi Zhong Wang, Xi Lin and Rui Sun. "The Economic Effects of Fintech Platform Companies: From the Perspective of Asymmetry between Risk and Profit" , <i>Economic Research Journal(in Chinese)</i> , 2022, Vol.6." (6) Rui Sun, and Ganna Zou. "Anticipated Exogenous Shocks and China's Business Cycles", <i>Finance & Trade Economics(in Chinese)</i> , 2020, Vol.6.
Employment and Research Experience	
2018 Sep- 2019 June	Teaching Fellow at Department of Economics, London School of Economics
2017 June-2017 Sep	Research Assistant to Prof.Silvana Tenreyro, London School of Economics Main job: Coding to estimate the stochastic dynamic model and carry out simulation. Published in the Journal of International Economics(2018,Vol.5.) <i>Commodity Booms and Busts in Emerging Economies</i>
2020 Sep- 2022 June	Research Assistant to Prof.Shengxing Zhang, London School of Economics Main job: Provide theoretical research assistance and proofreading the theoretical models of the paper "The Limits of Monetary Economics: On Money as a Constraint on Market Power" Published in <i>Econometrica</i> ,90, no.3 (2022): 1177-120
Programming Skills	R, STATA, Matlab, Latex, Python Data Scientist Certificate and Machine Learning Scientist Certificate from Data Camp
Teaching	MG212 Marketing, Department of Management, 2018, LSE EC413 Macroeconomics, Department of Economics, 2017-2019, LSE
Other Awards	Economics Bonus Scheme Teaching Award, 2019 LSE Research studentship(2017-2019), CSC Scholarship(2016,Declined) China National College Entrance Exam, Hubei, rank 120/600000, math 150/150 Diploma of Advanced Numerical Methods in Macroeconomics, CEMFI, 2021

Tianyi WANG

E-mail: tianyi005@e.ntu.edu.sg | Mobile: (+65) 9774-1793

Last Update: April, 2025

Research Interests and Methods

- Research Interests: the determinants and consequences of the accounting- and auditing-related individual stakeholders' judgment and decision-making processes.
- Research Methods: (primary) experimental behavioral; (secondary) archival.

Education

Nanyang Business School (NBS), Nanyang Technological University (NTU)	Singapore
Ph.D. in Behavioral Accounting	August 2023 – July 2028 (Expected)
• <u>Supervisor:</u> Professor Hun-Tong Tan.	
• <u>Thesis Advisory Committee Members:</u> Professor Terence Bu-Peow Ng; Professor Kuangjie Zhang.	
• <u>Key Relevant Coursework:</u> Seminar in Behavioral Research in Accounting; Seminar in Capital Market Research in Accounting; Management Research Methods; Regression Analysis for Behavioral Sciences; Theory Construction and Experimental Methods in Behavioral Research; Seminar in Consumer Behavior.	
Guanghua School of Management (GSM), Peking University (PKU).	Beijing, China
Master of Professional Accounting (with Research Courses)	September 2021 – July 2023
• <u>Key Relevant Coursework:</u> Advanced Microeconomics; Financial Econometrics; Research Seminar in Financial Accounting; Research Seminar in Corporate Finance; Research Seminar in Auditing; Research Seminar in Management Accounting; Research Topics on Capital Markets; Introduction to Python and R.	
Bachelor of Management (Accounting)	September 2017 – July 2021
• <u>Key Relevant Coursework:</u> Accounting Information and Data Analysis.	

Selected Work in Progress

1. **Can Standard Setters' Clarification Language and Auditors' Effort Heuristics Jointly Affect Critical Audit Matters (CAMs) Disclosure Choices?**
 - Data Collection Stage.
2. **The Unintended Reporting Consequences of Crypto Asset Presentation Format**
 - Experimental Design Stage.
3. **Carbon Allowance Classification and Managerial Opportunism**
 - Theoretical Framework Generation Stage.

Awards and Scholarships

NTU Research Scholarship & Provost Graduate Award	2023 – 2027 (Expected)
PKU Outstanding Graduate Award	2023
PKU Outstanding Student Award	2020, 2022

Research Skills

- Languages: Chinese Mandarin (native); English (fluent).
- Software: SPSS (proficient); Stata (proficient); R (proficient); Python (fundamental).

Conference and Workshop Attendance

Accounting Behavior and Organizations (ABO) Research Conference	2025 (Expected)
International Symposium on Audit Research (ISAR)	2025 (Scheduled)
Hawaii Accounting Research Doctoral Institute (HARDI)	2025 (Scheduled)
2024 Illinois International Accounting Symposium and NBS Accounting Conference	2024
Asian Bureau of Finance and Economic Research (ABFER) Annual Conference	2024, 2025 (Scheduled)
Shanghai University of Finance and Economics (Sufe) Accounting Research Method Workshop	2024

Professional Experiences and Extracurricular Activities

China Renaissance	Beijing, China
Financial Advisory Intern	2021
China International Capital Corporation	Beijing, China
Investment Banking Intern	2020
KPMG	Beijing, China
Audit Intern	2020
Lenovo Capital and Incubator Group	Beijing, China
Venture Capital Intern	2019
Peking University Student Accounting Club	Beijing, China
Chairman	2019 – 2021

EDUCATION

Harvard Business School <i>PhD Candidate in Accounting and Management</i>	Boston, MA 2022-present
Columbia Business School <i>M.S., Accounting and Fundamental Analysis</i>	New York, NY 2020-2022
Renmin University of China <i>B.B.A., Business Administration</i>	Beijing, China 2016-2020
University of Warwick <i>Exchange Term</i>	Coventry, UK Fall 2018

RESEARCH INTERESTS

Management control systems; AI; voice; employee selection; performance measurement; culture

PUBLICATIONS

Trust and Corporate Innovation: Evidence from China (with Bo Zhang and Ruixue Zhou), *Journal of Accounting, Auditing and Finance*, 2022

WORKING PAPERS

Reputation-Building Actions After Corporate Social Irresponsibility (with Wei Cai, Aneesh Raghunandan and Shiva Rajgopal)
Measuring Firms' Value Drivers (with Wei Cai, Dennis Campbell and Patrick J. Ferguson)

WORK IN PROGRESS

Efficiency or Bias: AI Interview as a Control system (with Wei Cai)

CONFERENCE PARTICIPATION

Management Accounting Section Midyear Meeting (presenter and discussant)	2024
AAA Annual Meeting (presenter)	2023
HBS Information, Markets, and Organizations Conference	2023

HONORS, AWARDS and FELLOWSHIPS

Best Management Accounting Reviewers – MAS Midyear Meeting	2024
Best Management Accounting Reviewers – AAA Annual Meeting	2023
Doctoral Fellowship, Harvard Business School	2022-present
Tuition Scholarship, Columbia Business School	2020-2022
Outstanding Graduates, Renmin University of China	2020

XIAO ZHANG

+(86) 185-2159-8255 ◊ xiaoz4@connect.hku.hk ◊ Hong Kong SAR

EDUCATION

University of Hong Kong	2021 - 2025(expected)
Doctor of Philosophy in Accounting, Faculty of Business and Economics	
University of Illinois at Urbana-Champaign	2018 - 2019
Master of Science in Accountancy (Data Analytics), Gies College of Business	
Shanghai University of Finance and Economics	2014 - 2018
Bachelor of Management in Accounting (CGA), minored in Business Law	

RESEARCH INTERESTS

Financial Institutions, Corporate Disclosure, Corporate Finance, Auditing

WORKING PAPERS

1. "**Transparency and Divestment: The Impact of a Public Database about Insurers' Carbon-Intensive Investments on Their Portfolio Choices**" (solo author)
 - Job Market Paper
 - Stage: Under Review at *Review of Accounting Studies*
 - Abstract: In 2016, the California Department of Insurance introduced a publicly accessible database aimed at promoting transparency about California-licensed insurers' investments in the carbon economy. This database significantly reduces the public's costs in assessing the size of individual insurers' carbon-intensive investments by eliminating the need to process complex investment data in insurers' publicly available statutory filings. Using a difference-in-differences design, I find that after the introduction of the database, affected insurers (i.e., those included in the database) reduce their holdings of carbon-intensive securities by approximately 15% relative to non-affected insurers. The reduction is more pronounced when insurers' portfolio data in statutory filings are harder to process, when insurers are under higher pressure from climate-minded external stakeholders, and when insurers are expected to suffer less loss from reducing their carbon-intensive investments. In terms of the economic consequences, I find that insurers' divestment from carbon-intensive securities lowers their investment returns and influences the financing decisions of their carbon-intensive investees. Overall, my findings suggest that enhancing transparency about institutions' carbon-intensive investments by reducing the public's information processing costs is an effective means of redirecting capital flows away from the carbon economy.
 - Presented at: HKU Inaugural ESG Conference
2. "**Investment Portfolio Management to Meet or Beat Earnings Expectations**" (with Zhongwen Fan, Jia Guo, and Jeffrey Ng)
 - Ph.D. First-Year Paper at the University of Hong Kong
 - Stage: Accepted at *Review of Accounting Studies*
 - Abstract: In the U.S., insurers, the largest investors in the corporate bond market, can boost their earnings by accruing interest income from their corporate bond investments. Using detailed investment data from U.S. insurers, we document that insurers have higher corporate bond investments when their parents meet or just beat analysts' quarterly earnings forecasts, compared to when their parents miss or comfortably beat the forecasts. These higher corporate bond investments are accompanied by less equity and cash holdings. We also find that using corporate bond investment as an earning management strategy is more pronounced when bond offerings offer more opportunities for accruing interest income, when the parent's corporate governance is weaker, when the parent's managers have more compensation-related incentives to meet or beat earnings benchmarks, when insurers face more competition, when other earnings management techniques are used,

or when the insurance segment is more important to the parent. Finally, insurers suspected of helping their parents meet or beat earnings benchmarks experience a worse investment performance in subsequent years, presumably because by investing more in corporate bonds, the insurers forgo investment opportunities with higher longer term returns.

- Presented at: University of Hong Kong, 2023 EAA Annual Congress, 2023 CAAA Annual Conference

WORK IN PROGRESS

1. **”Broker-Hosted Debt Conferences”** (with Zhongwen Fan and Derrald Stice)
2. **”Does the Threat of PCAOB Inspections Affect Government Procurement? Evidence from China”** (with Yangyang Chen, Jiawei Lu, and Jeffrey Ng)
3. **”Product Price Coordination Through Investor Conferences”** (with Zhongwen Fan, Guoman She, and Alminas Zalkdokas)
4. **”The Influence of Restatement Experience on Audit Quality: Evidence from Individual Auditors”** (with Daniel Aobdia, Ke Na, and Hong Wu)

RESEARCH GRANT

1. Hong Kong Research Grants Council General Research Fund (17503824) **”Does the threat of PCAOB inspections affect government procurement? Evidence from China”** (HKD 349,837), Co-Investigator, 2024/2025

CONFERENCE PARTICIPATION

- 2025 Hawaii Accounting Research Doctoral Institute Ph.D. Consortium (Scheduled)
- 2024 CAPANA Annual Conference, Participation
- 2023 EAA Annual Congress, Presentation
- 2023 CAAA Annual Conference, Presentation
- 2021 AAA Annual Meeting, Participation

TEACHING EXPERIENCE

University of Hong Kong, Faculty of Business and Economics

- **ACCT 3112** Accounting Data Management and Analytics, *Teaching Assistant* 2024/2025(scheduled)

SKILLS

Languages	Mandarin, English
Programming	Python, Stata, SAS, <i>LATEX</i>
Professional Certifications	AICPA (inactive)

HONORS AND AWARDS

- Postgraduate Scholarship, University of Hong Kong 2021 - Current
- FBE PhD Entrance Scholarship, University of Hong Kong 2021
- Beta Gamma Sigma Honor Society 2019
- Highest Academic Achievement, University of Illinois at Urbana Champaign 2019
- Third Class National Scholarship, Shanghai University of Finance and Economics 2017
- “ShanJia” Scholarship, Shanghai University of Finance and Economics 2016

WORK EXPERIENCE

- Huawei Technologies, *Full-time Financial Specialist*, Shenzhen, China 2019-2020

REFERENCE

Jeffrey Ng (Supervisor)

Professor of Accounting
Business School, University of Hong Kong
Room 1314, K.K. Leung Building
Email: jeffngty@hku.hk

Zhongwen Fan

Assistant Professor of Accounting
Department of Accountancy, City University of Hong Kong
13-226, Lau Ming Wai Academic Building
Email: zhongfan@cityu.edu.hk

Guoman She

Assistant Professor of Accounting
Business School, University of Hong Kong
Room 1217, K.K. Leung Building
Email: gshe@hku.hk

Aug. 2024

Yuanzhe Zhang

University of Rochester
4-314 Carol Simon Hall
Rochester, NY 14627

+1 (585)210-5727
Email: yzh333@simon.rochester.edu

EDUCATION

University of Rochester	2021-2026 (expected)
PhD in Accounting	
Peking University	2019-2021
M.A. in Accounting	
Nankai University	2015-2019
B.B.A. in Accounting	
University of California, Berkeley	2019
Exchange Program	

RESEARCH INTERESTS

Voluntary disclosure, financial intermediaries, ESG, and accounting real effects

WORKING PAPERS

[1] Spillover Effects of Mutual Fund Transparency on Analysts' Behaviors
with Katie Zheng
Presented at Duke Accounting Theory Summer School (2024), AAA/Deloitte/J. Michael Cook Doctoral Consortium (2024)

[2] How Do Mutual Funds Navigate Through ESG Ideological Divide?
Second-year summer paper
Presented at University of Rochester

[3] Strategic Alliances and Investment Efficiency
First-year summer paper
Presented at University of Rochester

WORK IN PROGRESS

[4] Hedge Fund Disclosure
with Katie Zheng

CONFERENCE ATTENDANCE

(*Presenter:^P; Discussant:^D; Co-author presentation:^C*)

Duke University Accounting Theory Summer School	2024 ^P
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2024 ^C
FARS Midyear Meeting	2023
Journal of Accounting and Economics Conference	2021

TEACHING EXPERIENCE

Teaching Assistant, University of Rochester

ACC 411: Financial Statement Analysis (MSA)	Spring 2024
ACC 411: Financial Statement Analysis (MBA & MSF)	Fall 2023
ACC 401: Corporate Financial Accounting (MBA)	Fall 2023
ACC 222: Financial Statement Analysis (undergraduate)	Spring 2023
ACC 401: Corporate Financial Accounting (MBA)	Fall 2022

Teaching Assistant, Peking University

Managing the MNCs in China (MBA)	2019, 2020
Doing Business in China (MBA)	2020, 2021
Accounting and Data Analysis (Undergraduate)	2020

PROFESSIONAL EXPERIENCE

EY, International Tax Services intern	2018
EY, Audit intern	2018

HONORS AND AWARDS

Simon Business School Doctoral Fellowship	2021-2026
Guanghua School of Management Outstanding Graduate	2021
Nankai University Outstanding Graduate Award	2019
EY Young Tax Professional of the Year, 3 rd in Greater China Final	2018
HSBC Business Case Competition, Second runner-up of Northern China Final	2018
National Scholarship	2016-2017

ADDITIONAL INFORMATION

Language: English, Chinese

Software: Stata, Python, SAS, Matlab