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EDUCATION

Louisiana State University
Ph.D. in Accounting

September 2009 – May 2012

University of Oklahoma
Master of Science in MIS

June 2006 – May 2008

China-Europe International Business School
MBA

June 2003 – November 2004

East China University of Science and Technology
B.E. in Industrial Automation

September 1994 – June 1998

ACADEMIC EMPLOYMENT

The Hong Kong Polytechnic University (PolyU)
Assistant Professor

January 2014 – present

University of South Dakota (USD)
Assistant Professor

August 2012 – December 2013

TEACHING EXPERIENCE

The Hong Kong Polytechnic University

- Accounting for Business Analysis
- Management Accounting I

University of South Dakota

- Accounting Theory
- Intermediate Accounting II
- Principles of Accounting I

BUSINESS EXPERIENCE

FSI – Shanghai

Manufacturing Operations Manager

ESQUEL – China and Mauritius

Production Planning and Control Manager and Production Management Trainee

Apple Inc.

Worldwide Materials Program Manager

PUBLICATION

“Does voluntary adoption of XBRL reduce cost of equity capital?” with Lizhong Hao and Joseph H. Zhang, *International Journal of Accounting and Information Management*, 22(2), p.86-102

CIRCULATING WORKING PAPERS

“Mispricing, Research Design Choices, and the Idiosyncratic Volatility Puzzle”

- Under 2nd-round review at *Journal of Accounting, Auditing, and Finance*

“Stock liquidity and the earnings-return asymmetry for negative and positive returns” with June Cheng (HKPolyU) and Linda Myers (UT- Knoxville)

- Under preparation for 2nd-round review at *The Accounting Review*

“Accounting information quality, mispricing, and the implied cost of capital”

- Under preparation for 2nd-round review at *Journal of Business, Finance, and Accounting*

“Financial distress, mispricing, and the implied cost of capital”

- Revise and resubmit at *Journal of Empirical Finance*

“Stock liquidity and accruals-based earnings management”

- Revise and resubmit at *Journal of Corporate Finance*

“Implied cost of capital versus fundamental valuation efficiency: Clarification and empirical implications” with C.S. Agnes Cheng (HKPolyU)

- Revise and resubmit at *Journal of Accounting, Auditing, and Finance*

“Financial distress and the diminishing timing role of accruals” with Inder K. Khurana (UMissouri) and Raynolde Pereira (UMissouri)

- Under review

“Passive institutional investors and auditor independence” with Kenneth J. Reichelt

- Presented at the 2018 MIT Asia Conference
- To be presented at AAA 2019 Annual Meeting

“Fundamental analysis and the predictability of market returns: A reexamination” with Steven Wei (HKPolyU)

- Under preparation for submission

“Do managers use external information in their estimate accruals estimates? Evidence from the relation between stock liquidity and accrual estimation errors” with Linda Myers (UT- Knoxville) and Felipe Raymundo (UT- Knoxville)

- Presented at the 2018 Tennessee Accounting Research Symposium
- Under preparation for submission

WORK IN PROCESS¹

“Do stocks of financially distressed firms comove?” with Inder K. Khurana (UMissouri) and Raynolde Pereira (UMissouri)

“Speculative stock prices and the inadequacy of realized returns as the proxy for expected returns: Clarification, evidence, and implication”

“Equity overvaluation and non-audit services” with Inder K. Khurana (UMissouri) and Raynolde Pereira (UMissouri)

“Client importance and auditor independence: Evidence from the non-disclosure of existing material weakness in internal control under SOX 404” with Savannah Guo (UNReno) and Nicholas Hunt (UNReno)

“Passive institutional ownership and financial reporting quality” with June Cheng (HKPolyU) and Henock Louis (PSU)

RESEARCH GRANTS

PI, Hong Kong Research Grant Council General Research Fund (GRF), 2017

PI, Departmental Learning and Teaching Enhancement Grants, 2016

PI, Hong Kong Research Grant Council Early Career Scheme (ECS), 2015

Co-PI, Hong Kong Research Grant Council General Research Fund (GRF), 2014

Start-up Fund for New Recruits, 2014

PROFESSIONAL PRESENTATIONS

“Passive institutional investors and auditor independence”

- 2019 AAA Annual Meeting
- 2018 MIT Asia Conference, Hong Kong

“Implied cost of capital versus fundamental valuation efficiency: Clarification and empirical implications”

- 2018 Greater China Area Finance Conference, Xia Men

“Overreaction or underreaction to intra-industry information transfers: A cross-country analysis”

- 2017 AAA Annual Conference, San Diego

“Equity incentives and earnings management: The role of stock liquidity.”

- 2015 AAA Annual Conference, Chicago

“Does the ineffectiveness of the stock price in disciplining managers give rise to conditional conservatism? Evidence from the relation between conditional conservatism and stock illiquidity”

- 2015 AAA Annual Conference, Chicago

“Stock liquidity and the accrual anomaly”

- 2013 AAA Annual Conference, Los Angeles

¹ Tables and figures are available on request.

“Stock liquidity and the conditional conservatism”

- 2013 AAA Annual Conference, Los Angeles

“Stock liquidity, stock price informativeness, and accruals-based earnings management”

- 2012 AAA Annual Conference, Washington D.C.

“Conditional conservatism and valuation uncertainty”

- 2012 AAA Annual Conference, Washington D.C.

“The duality perspective on the ontology of resources”

- 2008 AOM Annual Conference, Los Angeles

PROFESSIONAL SERVICE

Reviewer for:

- *Review of Quantitative Finance and Accounting*
- *Contemporary Accounting and Finance Research*
- *International Journal of Production Economics*
- *Journal of Accounting, Auditing and Finance* / CAFR joint conference
- *Journal of Law, Accounting, and Finance* Conference
- 2019 AAA Annual Meeting
- 2018 AAA Financial Accounting Reporting Section (FARS) Midyear Meeting
- 2017 AAA Annual Meeting
- 2016 AAA Financial Accounting Reporting Section (FARS) Midyear Meeting
- 2013 AAA Annual Meeting
- 2012 AAA Annual Meeting
- 2012 AAA Financial Accounting Reporting Section (FARS) Midyear Meeting
- EGC Faculty Development Scheme

Discussant for:

- *Journal of Accounting, Auditing and Finance* / CAFR joint conference
- 2014 *Journal of International Accounting Research* (JIAR) Conference

SCHOOL AND DEPARTMENT SERVICE

- Course coordinator for AF2110 (PolyU)
- Member of the Admission Committee for MS in Accountancy (PolyU)
- Member of the Admission Committee for Master in Finance (PolyU)
- Member of the Admission Committee for Master of Professional Accountancy (USD)
- PhD Student Co-supervisor (PolyU)
- Supervisor for undergraduate capstone projects (PolyU & USD)
- Academic advisor for accounting undergraduate students (PolyU & USD)
- Referee for student job and postgraduate study applications