

SHUO YANG

Assistant Professor, Hong Kong Polytechnic University, 2015-present
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EDUCATION

University of British Columbia, Vancouver, BC, Canada
Ph.D. in Accounting 2015

Chinese University of Hong Kong, Hong Kong
M.Phil in Accountancy 2010

Wuhan University, Wuhan, China
B.A. in Financial Management 2007

SUBJECTS TAUGHT

AF5239 Financial Accounting for Executives (Xi'an MBA) 2015
AF5215 Financial Accounting for Executives (Hong Kong MBA) 2015-2017
AF5108 Accounting for Managers (Msc & MBA) 2017-
AF4912 AF Capstone Project 2016-

RESEARCH AREAS

Voluntary Disclosure; Comment Letters; Non-GAAP Earnings; Media

PUBLICATION

"*CEO Incentives and the Health of Defined Benefit Pension Plans*" with Joy Begley, Sandra Chamberlain and Jenny (Li) Zhang, *Review of Accounting Studies*, September 2015, Volume 20, Issue 3, pp 1013-1058.

"*SEC Comment Letters on Firms' Use of Non-GAAP Measures: The Determinants and Firms' Responses*" with Koren M. Jo, *Accounting Horizons*, June 2020, Volume 34, Issue 2, pp 167-184.

"*Is There Crowd Wisdom in Accounting? Evidence from Forecasts in Equity-Based Crowdfunding*" with Koren M. Jo, *Journal of Accounting, Auditing and Finance*, forthcoming

RESEARCH GRANT

Assessing Financial Forecasts in Equity-based Crowdfunding
, ECS Grant, \$306,000 HKD

"*Scoops*" in the media: capital market effects of the use of anonymous sources
, GRF Grant, \$212,940 HKD

WORKING PAPERS

“Information revelation of public enforcement: Evidence from comment letters and restructurings in an emerging market” Revise and resubmit to Journal of Accounting and Public Policy

(Formerly circulated as *“Real-time comment letters: evidence from China”*, presented at 2019 MIT Asia; Best Paper Award)

“Comment letters on annual reports: Evidence from an emerging market”
Revise and submit to Accounting Horizons

“Adjusted EBITDA in IPO prospectuses”

“The consequences of media-initiated reports in an emerging market”

“CEO Turnover and Freezing of Defined Benefit Pension Plans”, presented at 2017 UBCOW Conference by co-author

SERVICE

Committee member of PhD graduate Chia-Hsiang (Mike) Weng	2018
Supervise PhD student Chih-Chieh Hsieh	2015
AF database committee	2016-present