

QIANG WU

M709, Li Ka Shing Tower
School of Accounting and Finance
Hong Kong Polytechnic University

SSRN Author page: <http://ssrn.com/author=976747>

Google Scholar Page: <https://scholar.google.com/citations?user=hQlsdB8AAAAJ&hl=en>

Phone: +852 2766 7078

Fax: +852 2330 9845

Email: qiang.wu@polyu.edu.hk

ACADEMIC POSITION

Professor, School of Accounting and Finance, Hong Kong Polytechnic University (PolyU), 12/2020-present

Co-Director, Centre for Economic Sustainability and Entrepreneurial Finance, PolyU, 01/2021-present

Associate Professor and A.C. Lawrence Faculty Fellow, Lally School of Management, Rensselaer Polytechnic Institute (RPI), 07/2016-12/2020

Assistant Professor, Lally School of Management, RPI, 07/2011-06/2016

Assistant Professor, Saunders College of Business, Rochester Institute of Technology (RIT), 07/2010-06/2011

EDUCATION

Rensselaer Polytechnic Institute (RPI)

Ph.D.: Management

Johns Hopkins University (JHU)

M.A.: International Economics

Wuhan University of Technology (WUT)

B.S.: Naval Architecture and Ocean Engineering

Minor: Economic Law

RESEARCH INTERESTS

Tax Avoidance, Conservatism, Earnings Quality, Debt Contracting, Financial Analysts, Corporate Social Responsibility, Corporate Governance, Gender & Ethics Issue

RESEARCH

Publications & Accepted Papers (in chronological order, *Financial Times* 50 listed journals bolded)

2021

1. “Does Gender Affect Innovation? Evidence from Female Chief Technology Officers”, ***Research Policy***, forthcoming, with Wassim Dbouk, Iftekhar Hasan, Nada Kobeissi and Li Zheng
2. “Social Network and Earnings Management”, *British Accounting Review*, forthcoming, with Ming Fang, Bill Francis and Iftekhar Hasan
3. “The State Expropriation Risk and the Pricing of Foreign Earnings” *Journal of International Accounting Research*, forthcoming, with Iftekhar Hasan, Ibrahim Siraj and Amine Tarazi

4. "The Effect of Foreign Institutional Ownership on Corporate Tax Avoidance: International Evidence", *Journal of International Accounting Auditing and Taxation*, forthcoming, with Iftekhar Hasan, Incheol Kim and Haimeng Teng
5. "Managerial Ability and Tax Aggressiveness", *China Accounting and Finance Review*, forthcoming, with Bill Francis, Xian Sun and Chia-hsiang Weng
6. "Do Activist Hedge Funds Target Female CEOs? The Role of CEO Gender in Hedge Fund Activism" *Journal of Financial Economics*, 2021, July issue, 141(1): 372-393, with Bill Francis, Iftekhar Hasan and Victor Shen
7. "Innovation and Corporate Tax Planning: The Distinct Effects of Patents and R&D" *Contemporary Accounting Research*, 2021, Spring issue, 38 (1): 621-653, with Agnes Cheng, Guo Peng and Chia-hsiang Weng
8. "Financial Analysts' Career Concerns and the Cost of Private Debt", *Journal of Corporate Finance*, 2021, 67: April issue, with Bill Francis, Iftekhar Hasan, Liuling Liu and Yijiang Zhao
9. "Short Selling Threat and Real Activity Manipulation: Evidence from a Natural Experiment", *Advances in Accounting*, 2021, 52: March issue, with Amy Chen
10. "The Impact of Organization Capital on Firm Innovation" *Journal of Financial Stability*, 2021, 53: April issue, with Bill Francis, Suresh Mani and Zenu Sharma

2020

11. "Is Social Capital Associated with Corporate Innovation? Evidence from Publicly Listed Firms in the U.S" *Journal of Corporate Finance*, 2020, 62: June issue, with Iftekhar Hasan, Stan Hoi and Hao Zhang

2019

12. "Does Social Capital Mitigate Agency Problems? Evidence from Chief Executive Officer (CEO) Compensation" *Journal of Financial Economics*, 2019, 133(2): 498-519, with Stan Hoi and Hao Zhang
13. "Bank Credit and Trade Credit: Evidence from Natural Experiments" *Journal of Banking and Finance*, 2019, 108: November issue, with Shenlan Chen and Ma Hui
14. "Managerial Ability and Value Relevance of Earnings" *China Accounting and Finance Review*, 2019, 21(4): 147-191, with Bill Francis, Iftekhar Hasan and Ibrahim Siraj

2018

15. "Community-Based Social Capital as An Antecedent of Corporate Social Responsibility" *Journal of Business Ethics*, 2018, 152(3): 647-665, with Stan Hoi and Hao Zhang
16. "The Effect of Corporate Culture on Firm Performance: Evidence from China" *China Journal of Accounting Research*, 2018, 11(1): 1-19, with Hailin Zhao and Haimeng Teng

2017

17. "Does Social Capital Matter in Corporate Decisions? Evidence from Corporate Tax Avoidance" *Journal of Accounting Research*, 2017, 55 (3): 629-668, with Iftekhar Hasan, Stan Hoi and Hao Zhang
18. "Banking Deregulation and Corporate Tax Avoidance" *China Journal of Accounting Research*, 2017, 10 (2): 87-104, with Bill Francis and Ning Ren
19. "Auditor Quality and Debt Covenants" *Contemporary Accounting Research*, 2017, 34 (1): 154-185, with Ashok Robin and Hao Zhang

20. “Social Capital and Debt Contracting: Evidence from Bank Loans and Public Bonds” *Journal of Financial and Quantitative Analysis*, 2017, 52 (3): 1017–1047, With Iftekhar Hasan, Stan Hoi and Hao Zhang
- 2016
21. “CEO Political Preference and Corporate Tax Sheltering” *Journal of Corporate Finance*, 2016, 38: 37-53, with Bill Francis, Iftekhar Hasan and Xian Sun
22. “Analyst Coverage and Corporate Tax Aggressiveness” *Journal of Banking and Finance*, 2016, 73, 84-98, with Arthur Allen, Bill Francis and Yijiang Zhao
- 2015
23. “Gender Differences in Financial Reporting Decision-Making: Evidence from Accounting Conservatism” *Contemporary Accounting Research*, 2015, 32 (3): 1285–1318, with Bill Francis, Iftekhar Hasan and Jong Chool Park
24. “Professors in the Boardroom and Their Impact on Corporate Governance and Firm Performance” *Financial Management*, 2015, 44(3): 547-581, with Bill Francis and Iftekhar Hasan
25. “Firm Growth and the Pricing of Discretionary Accruals” *Review of Quantitative Finance and Accounting*, 2015, 45(3): 561-590, with Ashok Robin
- 2014
26. “Beauty Is in the Eye of the Beholder: The Effect of Corporate Tax Avoidance on the Cost of Bank Loans” *Journal of Financial Economics*, 2014, 113(1): 109-130, with Iftekhar Hasan, Stan Hoi and Hao Zhang
27. “Are Female CFOs Less Aggressive? Evidence from Tax Aggressiveness” *Journal of the American Taxation Association*, 2014, 36 (2): 171-202, with Bill Francis, Iftekhar Hasan and Meng Yan
- 2013
28. “Is Corporate Social Responsibility (CSR) Associated with Tax Avoidance? Evidence from Irresponsible CSR Activities” *The Accounting Review*, 2013, 88 (6): 2025-2059, with Stan Hoi and Hao Zhang
29. “The Benefits of Conservative Accounting to Shareholders: Evidence from the Financial Crisis” *Accounting Horizons*, 2013, 27 (2): 319-346, with Bill Francis and Iftekhar Hasan
30. “The Impact of CFO Gender on Bank Loan Contracting” *Journal of Accounting Auditing and Finance*, 2013, 28 (1): 53-78, with Bill Francis and Iftekhar Hasan
31. “Do Islamic Banks Employ Less Earnings Management?” *Journal of International Financial Management and Accounting*, 2013, 24(3): 203-233, with Majdi Anwar Quttainah and Liang Song
- 2012
32. “The Impact of Earnings Predictability on Bank Loan Contracting” *Journal of Business Finance and Accounting*, 2012, 39(7) & (8): 1068-1101, with Iftekhar Hasan and Jong Chool Park
33. “Corporate Boards and Bank Loan Contracting” *Journal of Financial Research*, 2012, 35(4): 521-552, with Bill Francis, Iftekhar Hasan and Michael Koetter
34. “Do Corporate Boards Matter during the Current Financial Crisis?” *Review of Financial Economics*, 2012, 21(2), 39-52, with Bill Francis and Iftekhar Hasan
- 2009

35. “Financial Restatement, Cost of Debt and Information Spillover: Evidence from the Secondary Loan Market” *Journal of Business Finance and Accounting*, 2009, 36(9) & (10): 1117-1147, with Jong Chool Park

SELECTED MEDIA COVERAGE AND RESEARCH IMPACT

Media Coverage

- Research works have been covered or interviewed by *Bloomberg*, *Fortune*, *CNBC*, *Reuters*, *WAMC-The Academic Minute*, *Dow Jones Newswires*, *The National*, *Accounting Today*, *American Institute of Certified Public Accountants*, *American Accounting Association*, *CEO Magazine*, *CFO Magazine*, *Catalyst*, *Bankrate*, *Columbia Law School's Blue Sky Blog*, *CentralBank.com*, *CFOworld.com*, *Americanbanker.com*, *Bank of Finland*, *Inside HigherEd*, *Institutional Investor*, *St. Louis Post*, *Financial Advisor*, *Big News Network*, *Pittsburgh Post-Gazette*, *CARIN's Cleveland*, *The Atlantic*, *Chinese Accountant Newspaper*, *Network of Executive Women*, *Value Walk*, *HR One*, *PAX World Funds*, *SAGE Business and Management Ink*, *Social Science Space*, *Thematisks*, *Business Law Professor Blogs Network*, *Tax Professor Blog*, etc.

Research Impact

- 2019 Brigham Young University (BYU) accounting professor ranking
 - Archival method 6 ranking: All topics =86; Financial=204; Tax=33
- Google Scholar Citations
 - Total citations: 3,665
 - H-Index:22; I10-Index: 28
- SSRN
 - Total Downloads: 18,000
 - SSRN Citation Rank: 1,792
 - SSRN Author Rank: 2,323 (out of 604,203 authors, i.e., top 0.4%)

EDITORIAL

Senior Track Editor: *China Accounting and Finance Review*

Associate Editor: *Advances in Accounting*

Associate Editor: *Journal of Financial Stability*

GRANT

2021 Project of Strategic Importance on “Applications of Natural language processing (NLP) in Business”, Hong Kong Polytechnic University, \$1,000,000HKD, PI

2021 Grant for Online Teaching Development and Educational Research, Hong Kong Polytechnic University, \$362,000HKD, PI

2021 Startup Fund for Research “Common ownership and Capital Market, Hong Kong Polytechnic University, \$500,000HKD, PI

2011 Research Grant on “The Role of Women in Accounting Profession”, The Women’s Initiatives Executive Committee of American Institute of CPAs (AICPA), \$5,000USD, PI

HONORS AND AWARDS

Best Reviewer Award, 2021 Hawaii Accounting Research Conference
Vernon Zimmerman Best Paper Award, 30th Asian-Pacific Conference on International Accounting Issues, 2018
A.C. Lawrence Fellowship, Lally, RPI, 2017-2020
Faculty Achievement Award, RPI, 2017, 2018, 2019
Saunders Research Fellowship, RIT, 2011
Del and Edith Karger Best Dissertation Award, RPI, 2010
Founders Award of Excellence, RPI, 2009
Ph.D. Workshop Best Paper Award, RPI, 2009
Robert and Maria Evans Fellowship, JHU, 2004 & 2005

DOCTORAL STUDENT ADVISING

Haowen Deng (Accounting), Chief Advisor, PolyU
Emmanuel OBIRI-YEBOAH (Accounting), Chief Advisor, PolyU
Weite Qiu (Accounting), Chief Advisor, PolyU
Ben Wang (Accounting), Chief Advisor, PolyU
Tahseen Hasan (Accounting), Dissertation Committee Chair, RPI
Amy Chen (Accounting), Dissertation Committee Chair, RPI
Haimeng Teng (Accounting), Dissertation Committee Chair, RPI
Ning Ren (Accounting), Dissertation Committee Chair, RPI
Joseph Micale (Accounting), Dissertation Committee Member, Fordham University
Ibrahim Siraj (Accounting), Dissertation Committee Member, RPI,
Ming Fang (Accounting), Dissertation Committee Member, RPI
Wenyao Hu (Finance), Dissertation Committee Member, RPI
Daqi Xin (Finance), Dissertation Committee Member, RPI
Victor Shen (Finance), Dissertation Committee Member, RPI
Suresh Mani (Finance), Dissertation Committee Member, RPI
Tianjiao Gao (Finance), Dissertation Committee Member, RPI
Yun Zhu (Finance), Dissertation Committee Member, RPI
Gergana Kostova (Finance), Dissertation Committee Member, RPI
Dami Kabiawu (Finance), Dissertation Committee Member, RPI
Gokhan Yilmaz (Finance), Dissertation Committee Member, RPI
Gilna Samuel (Finance), Dissertation Committee Member, RPI
Alih Husain (Management), Dissertation Committee Member, RPI
Stacy Sharp (Management), Dissertation Committee Member, RPI
Abrar Ebel (Management), Dissertation Committee Member, RPI

DBA Students

Ken Fan (DBA), Chief Advisor, PolyU
Ken Law (DBA), Co Advisor, PolyU

INVITED TALK, SEMINAR, AND CONFERENCE

Invited Talks

- 2020: University of Missouri; The Security and Exchange Commission (SEC); University of Science and Technology Beijing
- 2019: University of Louisiana; Chinese University of Hong Kong; New Jersey Institute of Technology
- 2018: University of Sydney; University of Rome
- 2017: Indiana University; SUNY at Albany; American University; University of Glasgow; JiaoTong University; China-European International Business School; University of Science and Technology of China
- 2016: Fordham University
- 2015: University of Cincinnati
- 2014: University of California, Riverside; University of Texas at El Paso; University of Massachusetts Lowell

Conference Organization, Presentation, Discussion, and Participation

- 2021: China Accounting and Finance Review Annual Research Conference (Organizing Committee); The Eighth International Conference of the Journal of International Accounting Research (Moderator); 2021 Advances in Accounting Research Conference (Planning Committee); 2021 American Accounting Association (AAA) Meeting (presenter)
- 2020: China Accounting and Finance Review Annual Research Conference (Scientific Committee & Panelist); The 5th International Conference on Economic and Business Management Conference (Co-chair & Keynote speaker); 2020 Advances in Accounting Research Conference (Planning Committee)
- 2019: 22nd University of North Carolina Tax Symposium (invited discussant); 2019 PhD Colloquium (invited faculty mentor and discussant); 12nd University of Toronto Rotman Accounting Conference (invited participant); 2019 American Accounting Association (AAA) Meeting (presenter); 7th International Conference of Journal of International Accounting Research (presenter); 6th Financial Market Symposium (invited participant)
- 2018: 2018 American Accounting Association (AAA) Meeting (presenter and discussant); 2018 Financial Management Association (FMA) Meeting (presenter); 2018 Hawaii Accounting Research Conference (invited reviewer and presenter); The 25th Annual Meeting of the Global Finance Conference (presenter and discussant); 2018 European Financial Management Association (EFMA) Meeting (presenter); The 2018 Rising Stars Conference (invited participant)
- 2017: 2017 American Accounting Association (AAA) Meeting (presenter); 2017 Financial Management Association (FMA) Meeting (presenter); 2017 PhD Colloquium (invited faculty mentor and discussant); 2017 Conference on China's Financial Markets and Growth Rebalancing (invited discussant); 4th Financial Market Symposium (invited presenter); 2017 Summer conference for China Journal of Accounting Research (invited presenter)
- 2016: 2016 American Accounting Association (AAA) Meeting (presenter); 2016 Financial Management Association (FMA) Meeting (presenter); Special issue symposium for China Journal of Accounting Research (invited presenter); The 2016 Rising Stars Conference (invited presenter)
- 2015: 2015 American Accounting Association (AAA) Meeting (presenter); 2015 Financial Management Association (FMA) Meeting (presenter); 2015 Paris Financial Management Conference (presenter)
- 2014: 2014 American Accounting Association (AAA) Meeting (presenter); 2014 Financial Management Association (FMA) Meeting (presenter); 2014 American Accounting Association Northeast Meeting (presenter); 2014 American Accounting Association Southeast Meeting (presenter); 2014 Rising Star Conference (invited presenter)

- 2013: 2013 American Accounting Association (AAA) Meeting (presenter); 2013 Financial Management Association (FMA) Meeting (presenter)
- 2012: 2012 American Accounting Association (AAA) Meeting (presenter); 2012 Financial Management Association (FMA) Meeting (presenter)
- 2011: 2011 American Accounting Association (AAA) Meeting (presenter); 2011 Financial Management Association (FMA) Meeting (presenter)
- 2010: 2010 American Accounting Association (AAA) Meeting (presenter); 2010 Financial Management Association (FMA) Meeting (presenter); 2010 American Accounting Association New Faculty Consortium (participant); 2010 FARS Section meeting (participant)

TEACHING EXPERIENCE

Ph.D. Seminar in Capital Markets (Ph.D.), Spring 2016, 2017, RPI

Intermediate Accounting I, Spring (Undergraduate), 2018, 2019 RPI

Accounting Information Systems (Undergraduate), Fall 2009, 2016, 2017, 2018, RPI

Financial Statement Analysis (Undergraduate), Spring 2015, 2020, RPI

Introduction to Accounting and Financial Management (MS), Fall 2012-2020, RPI

Accounting for Decision Making (Undergraduate), Fall 2011, 2012, 2013; Spring 2011-2015, RPI

Financial Accounting (Undergraduate), Spring 2011, RIT; Spring 2016, 2017, 2018, Fall 2019, 2020, RPI

Accounting for Reporting and Control (MBA), Fall, Winter 2010; Spring 2011, RIT

SERVICE

Member, Faculty Management Committee, Faculty of Business, PolyU (Sep 2021-Aug 2023)

Member, Board of Faculty of Business, Faculty of Business, PolyU (Sep 2021- Aug 2023)

Member, Departmental Research Committee, School of Accounting and Finance, PolyU (Sep 2021-Aug 2022)

NON-ACADEMIC JOB

Judge, China Maritime Court (Wuhan), 2000-2003

Law Clerk, China Maritime Court (Wuhan), 1997-1999