

Yangyang Fan

Assistant Professor of Accounting
School of Accounting and Finance, Hong Kong Polytechnic University
M855, Li Ka Shing Tower, School of Accounting and Finance
Hong Kong Polytechnic University, Hung Hom, Kowloon, Hong Kong

EDUCATION

University of Pittsburgh, Pittsburgh, PA
Joseph M. Katz Graduate School of Business
Ph.D. Accounting (2016)

University of Southern California, Los Angeles, CA
Marshall School of Business
Master of Accounting (2011)

Harbin Institute of Technology, Harbin, China
BS Economics (2007)

RESEARCH

Research Interests: Auditing; Corporate Governance; Earnings Management; Analyst forecast;

Working Papers:

“Audit Committee-Auditor Interlocking, Auditor Turnover and Audit Quality”: *Working paper from dissertation.* Dissertation Committee: Chan Li (Chair), Harry Evans, Mei Feng, Josh Gunn and Kannan Raghunandan

“Is SOX 404 (a) Management Internal Control Reporting an Effective Alternative to SOX 404 (b) Internal Control Audits?” (with Chan Li and Kannan Raghunandan). *Forthcoming at Auditing: A Journal of Practice and Theory.*

“Who pays for litigation against auditors” (with Josh Gunn, Chan Li and Nandu Nagarajan, under review at Contemporary Accounting Research).

“Auditor Litigation: Consequence for Peer Auditors” (with Sean Cao, Gans Narayanamoorthy and Stephen Rowe). Under review at Contemporary Accounting Research “Best paper by Ph.D student” Award by 2016 Auditing section midyear meeting

“Audit Partner Tenure Management and Audit Opinions” (with Michele Frank, Chan Li and Zhifeng Yang).

“When Customers Talk, Do Analysts Listen?”

Work in Progress:

“Extraneous Negative Events and Corporate Disclosure Policy” (with Augustine Duru and Mikhail Pevzner): *writing stage*

“Supply Chain Relationship and Insider Trading” (with Sean Cao): *data analysis stage*

“Product market competition and earnings management” (with Mei Feng and Yue Zhang): *preliminary stage*, Funded by 2015 David Berg Center Doctoral Research Award

“Political Activities and Analyst Forecast” (with Zhifeng Yang): *preliminary stage*

PROFESSIONAL EXPERIENCE

Senior Auditor

Ernst and Young LLP

2007 – 2010

Areas of Specialty: IFRS, IPOs,

TEACHING EXPERIENCE

Instructor: Financial Accounting Summer 2014, Fall 2014, Fall 2015

TA: Financial Accounting Fall 2012, Fall 2013

Tutor: MBA Financial Accounting Fall 2013

ACADEMIC SERVICE

Discussant

- AAA Annual Meeting, 2013

Reviewer

- AAA Financial Accounting and Reporting Section Midyear Meeting, 2015/2014
- AAA Auditing Section Midyear Meeting, 2015/2014
- AAA Annual Meeting, 2012/2013/2014

PRESENTATIONS

“Auditor Litigation, Audit Office Pricing and Client Acceptance”

- AAA Annual Meeting, 2015
- AAA Auditing Section Midyear Conference, 2015
- University of Pittsburgh, 2014

“Audit Partner Tenure Management and Audit Opinions”

- University of Pittsburgh, 2014

“When Customers Talk, Do Analysts Listen?”

- University of Pittsburgh, 2015