# Qiang CHENG (程强)

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### **POSITIONS HELD**

2011 – present	Singapore Management University (SMU)			
	Lee Kong Chian Chair Professor of Accounting (2016 – present)			
	Dean, School of Accountancy (2015 – present)			
	Professor of Accounting, 2011-2016			
	Associate Dean for Research, School of Accountancy (2011-2015)			
	Lee Kong Chian Fellow, 2014-2016			
	Lee Kuan Yew Fellow, 2013-2014			
2008 - 2011	Associate Professor of Accounting, University of Wisconsin-Madison			
2003 - 2008	Assistant Professor of Accounting, University of British Columbia			
	Associate professor of Accounting starting April 2008			
2002 - 2003	Assistant Professor of Accounting, University of Washington			
1998 - 2002	Instructor of accounting, University of Wisconsin - Madison			
Visiting position				
2012 - 2021	Distinguished Visiting Professor, Tsinghua University			
May-June 2009	Visiting Associate Professor, Singapore Management University			

### **EDUCATION**

2002	Ph.D. in Accounting (Minor: Economics), University of Wisconsin-Madison
1997	M.S. in Accounting, Tsinghua University, Beijing
1994	B.S. in Business Administration, Tsinghua University, Beijing
1994	B.E. in Mechanical Engineering, Tsinghua University, Beijing

## GRANTS, AWARDS, AND HONORS

2023, Journal of Contemporary	Accounting & Eco	onomics annual c	conference, keyr	note speaker,
January 2024				

2023, Singapore MOE Tier-2 Grant (T2EP40123-0016), S\$375,167

2023, The 2023 China Intelligent Accounting & Finance Conference (Dalian), keynote speaker, May 2023

- 2022, *China Journal of Accounting Research* Annual Conference, keynote speaker, November 2022.
- 2022, Jiao Tong University Accounting Research Forum, keynote speaker, November 2022
- 2022, Singapore National Day Award The Public Administration Medal (Silver)
- 2020, Singapore MOE Tier-2 Grant, S\$267,504
- 2019, The 2019 Review of Accounting Studies Conference, Best Paper Award
- 2018, The 2018 Accounting Theory and Practice & Asian Accounting Association Joint Conference in Taipei, keynote speaker
- 2018, MIT Asia Conference in Accounting, July 2018 (Hong Kong), best discussant
- 2018, Tsinghua University CFO Forum and CGMA100 North Asia Management Accounting Leaders' Summit 2018, Keynote speaker, April 2018 (Beijing)
- 2017, CJAS Annual Conference, Keynote speaker, November 2017 (Beijing)
- 2017, SMU China Forum, Keynote speaker, October 2017 (Singapore)
- 2017, CAPANA Annual Conference, Keynote speaker, July 2017 (Dalian)
- 2015, SMU SOA Most Outstanding Faculty Research Award
- 2014, SMU SOA Wall of Honour, Research and Teaching Excellence
- 2014, Vernon Zimmerman Best Paper Award, 26th Asia Pacific Conference on International Accounting Issues, Taipei, Taiwan,
- 2014, SMU SOA Most Outstanding Faculty Teaching Award
- 2013, SMU SOA Most Outstanding Faculty Research Award
- 2013-2014, SMU Lee Kuan Yew Fellow for Research Excellence
- 2013, The Profiles of Excellence Lecture Series at SMU, on "Corporate Governance and Corporate Reporting & Disclosure", September 2013
- 2013, Best paper award, the 6<sup>th</sup> CAPANA conference
- 2013, China Journal of Accounting Research Symposium, Keynote speaker, March 2013
- General Research Fund (GRF) of Hong Kong Research Grants Council
  - 2013-2014 (co-investigator): HK\$239,570 (project No. 790613).
  - 2011-2013 (co-investigator): HK\$387,544 (project No. 456011)
- 2012, *China Accounting and Finance Review* International Symposium, Keynote speaker, December 2012
- UW-Wisconsin Graduate School Research Grant; 2010: \$23,731; 2009: \$22,867

Social Science and Humanities Research Council of Canada

- 2008 (principal investigator): \$90,000
- 2005 (principal investigator): \$96,465
- 2005 (co-investigator): \$113,320
- Best paper award, the 2007 AFAANE conference
- CICA/CAAA research grant, Canadian Academic Accounting Association, 2004: \$10,000 University of British Columbia
  - 2008, Business Families Center, Sauder School of Business: \$16,500
  - 2004-2006, UBC HSS Research Grant (Small Grant Program): \$3,650

2003, UBC Sauder School of Business start-up grant: \$20,000

University of Wisconsin-Madison

2001, Genevieve Grost Herfrth Manuscript Award

1999, Vilas Fellowship

Tsinghua University

1995, Guanghua Scholarship

1994, Outstanding Graduate Award 1993, Huang Yujia Scholarship 1992, Liu Xianzhou Scholarship 1990-1994, Excellent Student Scholarship

### RESEARCH

### **Research Interests**

ESG, digital transformation, voluntary disclosure, earnings management/restatement, family ownership, corporate governance, China studies, equity valuation, analysts' forecasts and recommendations

Citations based on Google Scholar as of January 4, 2024

- citations: 10,785
- h-index: 29
- i10-index: 37

### **REFERRED PUBLICATIONS**

- 34. Chen, X., Q. Cheng, and T. Luo. 2023. Economic value of blockchain applications: Early evidence from asset-backed securities. *Management Science*, forthcoming.
- 33. Chen, X., Q. Cheng, A. Lo, and X. Wang. 2023. CEO contractual protection and debt contracting. *Journal of Business, Finance, and Accounting* 50 (9-10): 1671-1714.
- 32. Cheng, Q., S. Luo, and J. Zhang. 2022. Common ownership and analyst forecasts. *European Accounting Review*, forthcoming.
- Chen, X., Q. Cheng, T. Luo, and H. Yue. 2022. Short sellers and insider trading profitability: A natural experiment. *Journal of Accounting and Public Policy* 41 (3), 106936.
- 30. Cheng, Q., Y. J. Cho, and J. B. Kim. 2021. Managers' pay duration and voluntary disclosures. *Journal of Business, Finance, and Accounting* 48 (7/8): 1332-1367.
- 29. Chen, X., Q. Cheng, T. Chow, and Y. Liu. 2021. Corporate In-house Tax Departments. *Contemporary Accounting Research* 38 (1): 443-482.
- 28. Chen, X., Q. Cheng, Y. Hao, and Q. Liu. 2020. GDP growth and earnings management: Evidence from China. *Review of Accounting Studies* 25: 1002-1039.
- 27. Chen, X., Q. Cheng, T. Luo, and H. Yue. 2020. Short sellers and corporate disclosure. *Contemporary Accounting Research* 37 (2): 802-828.
- 26. Cheng, Q., F. Du, X. Wang, and Y. Wang. 2019. Do corporate site visits impact stock prices? *Contemporary Accounting Research* 36 (1): 359-388.
- 25. Cheng, Q., B. W. Goh, and J. B. Kim. 2018. Internal control and operational efficiency. *Contemporary Accounting Research* 35 (2): 1102-1139.

- Cheng, Q., and L. Michalski. 2018. Executive compensation and cash contributions to defined benefit pension plans. *Journal of Business, Finance, and Accounting* 45: 1224-1259.
- Cheng, Q., Y. J. Cho, and H. Yang. 2018. Financial reporting changes and internal information environment: Evidence from SFAS 142. *Review of Accounting Studies* 23 (1): 347-383.
- 22. Cheng, Q., F. Du, X. Wang, and Y. Wang. 2016. Seeing is believing: Analysts' corporate site visits. *Review of Accounting Studies* 21 (4): 1245-1286.
- Chen, K., Q. Cheng, Y. Lin, Y. Lin, and X. Xiao. 2016. Financial Reporting Quality of Chinese Reverse Merger Firms: The Reverse Merger Effect or the China Effect? *The Accounting Review* 91 (5): 1363-1390.
- 20. Cheng, Q., J. Lee, and T. Shevlin. 2016. Internal governance and real earnings management. *The Accounting Review* 91 (4): 1051-1085.
- 19. Chen, X., Q. Cheng, A. Lo, and X. Wang. 2015. CEO contractual protection and managerial short-termism. *The Accounting Review* 90 (5): 1871-1906.
- 18. Chen, X., Q. Cheng, and X. Wang. 2015. Does increased board independence reduce earnings management? Evidence from recent regulatory reforms. *Review of Accounting Studies* 20 (2): 899-933.
- 17. Chen, X., Q. Cheng, and A. Lo. 2014. Is the decline in the information content of earnings following restatements temporary? *The Accounting Review* 89 (1): 177-207.
- 16. Chen, S., X. Chen, and Q. Cheng. 2014. Conservatism and equity ownership of the founding family. *European Accounting Review* 23 (3), *Special Issue on "Accounting and Reporting in Family Firms"*: 403-430.
- 15. Cheng, Q., T. Luo, and H. Yue. 2013. Managerial incentives and management forecast precision. *The Accounting Review* 88 (5): 1575-1602.
- 14. Chen, X., Q. Cheng, and Z. Dai. 2013. Family ownership and CEO turnover. *Contemporary Accounting Research* 30 (3): 1166-1190.
- 13. Chen, X., Q. Cheng, and A. Lo. 2013. Accounting restatements and external financing choices. *Contemporary Accounting Research* 30 (2): 750-779.
- 12. Cheng, Q., T. Warfield, and M. Ye. 2011. Equity incentives and earnings management: Evidence from the banking industry. *Journal of Accounting, Auditing and Finance* 26 (1) 317-349.
- 11. Chen, X., Q. Cheng, and K. Lo. 2010. On the relationship between analyst reports and corporate disclosures: Exploring the roles of information discovery and interpretation. *Journal of Accounting and Economics* 49 (3): 206-226.
- 10. Chen, S., X. Chen, Q. Cheng, and T. Shevlin. 2010. Are family firms more tax aggressive than non-family firms? *Journal of Financial Economics* 95 (1): 41-61.
- 9. Cheng, Q., and D. Farber. 2008. Earnings restatements, changes in CEO compensation, and firm performance. *The Accounting Review* 83 (5): 1217-1250.

- 8. Chen, S., X. Chen, and Q. Cheng. 2008. Do family firms provide more or less voluntary disclose? *Journal of Accounting Research* 46 (3): 499-536.
- 7. Bowen, B., X. Chen, and Q. Cheng. 2008. Analyst coverage and the cost of raising equity capital: Evidence from underpricing of seasoned equity offerings. *Contemporary Accounting Research* 25 (3): 657-699.
- 6. Cheng, Q., and K. Lo. 2006. Insider trading and voluntary disclosures. *Journal of Accounting Research* 44 (4): 815-848.
- 5. Chen, X., and Q. Cheng. 2006. Institutional holdings and analysts' stock recommendations. *Journal of Accounting, Auditing, and Finance* 21 (4): 399-440.
- 4. Cheng, Q., and T. Warfield. 2005. Equity incentives and earnings management. *The Accounting Review* 80 (2): 441-476.
- 3. Cheng, Q. 2005. The role of analysts' forecasts in accounting-based valuation: A critical evaluation. *Review of Accounting Studies* 10 (1): 5-31. (Note: this is a research paper, not a review or discussion.)
- 2. Cheng, Q. 2005. What determines residual income? *The Accounting Review* 80 (1): 85-112.
- 1. Cheng, Q., P. Frischmann, and T. Warfield. 2003. The market perception of corporate claims. *Research in Accounting Regulation* 16: 3-28.

#### WORKING PAPERS

- 1. Awyong, A., Q. Cheng, T. Deng, and R. Wang. 2023. Digitalization and accounting jobs.
- 2. Cheng, Q., N. Jia, and S. X. Xu. 2023. Data analytics and real earnings management.
- 3. Cheng, Q., Y. Wang, H. Yang, and Z. Zhang. 2023. Analysts' site visits and corporate innovation.
- 4. Cheng, Q., A. Lin, and M. Yang. 2023. Doing good by being smart: Green innovation and firms' financial and environmental performance.
- 5. Cheng, L., Q. Cheng, L. Weng, and M. Yan. 2022. Institutional dual-holders and corporate disclosures.
- 6. Cheng, Q., Y. Lou, and M. Yang. 2023. ESG reporting divergence.
- 7. Cheng, Q., T. Deng, S. Huang, and A. Lin. 2023. Anonymous analysts.
- 8. Chen, X., Q. Cheng, X. Peng, and Z. Zhan. 2023. The spillover effects of environmental lawsuits on industry peers.

#### Non-REFERRED PUBLICATIONS and UNPUBLISHED MANUSCRIPTS

- 1. Cheng, Q., L. Hail, and G. Yu. 2022. The past, present, and future of China-related accounting research. *Journal of Accounting and Economics* 74 (2-3), 101544.
- 2. Cheng, Q. 2022. Uncovering the value of blockchain applications in the world of finance. *The World Financial Review* (September-October 2022): 20-23.
- 3. Cheng, Q. 2014. Family firm research: A review. *China Journal of Accounting Research* 7: 149-163.

- 4. Cheng, Q., and D. Farber. 2006. Examining the link between CEO pay and restatements. *ISS Corporate Governance Bulletin* 23 (4): 7-9.
- 5. Chen, X., and Q. Cheng. 2002. Abnormal accrual-based anomaly and managers' motivations to record abnormal accruals. (last status: to revise and resubmit to *Contemporary Accounting Research*, 2<sup>nd</sup> round)
- 6. Chen, X., and Q. Cheng. 2003. Issuing stock recommendations: Theory and evidence.
- Begley, J., Q. Cheng, and Y. Gao. 2009. The impact of Sarbanes-Oxley Act on information quality in capital markets. (last status: to revise and resubmit to *Contemporary Accounting Research*, 2<sup>nd</sup> round)
- 8. Begley, J., S. L. Chamberlain, and Q. Cheng. 2011. Valuation in Canadian income trusts and the controversy over distributable cash.
- 9. Cheng, Q., T. Ranasinghe, and S. Zhao. 2017. High CEO pay rations: Governance failure or superior performance?
- 10. Cheng, Q., M. Ma, W. Yan, and Y. Zhao. 2019. Executive fiduciary duty and corporate tax avoidance: Evidence from a Delaware case ruling.
- 11. Chen, X., Q. Cheng, A. Lin, and K. Wang. 2021. Star analyst voting and recommendation bias.
- 12. Cheng, Q., N. Jia, and S. Xu. 2021. Enterprise information technology implementation and financial reporting comparability.
- 13. Chen, X., Q. Cheng, T. Chow, and Y. Liu. 2022. Corporate in-house human capital investment in accounting and financial reporting quality.

#### EDITORIAL BOARDS AND AD-HOC REFEREEING

Editor, The Accounting Review, 2017 - 2020

**Editorial Boards** 

The Accounting Review, 2008-2017 Contemporary Accounting Research, 2008-2010 (and ad-hoc associate editor) Accounting and Finance, 2013-present China Journal of Accounting Research, 2013, Guest editor for the 2013 conference issue

Ad-hoc Refereeing for Journals, Conferences, and Grant Agencies

Journal of Accounting and Economics Journal of Accounting Research The Accounting Review (2002-2008) Contemporary Accounting Research (2004-2008, 2010-present) Review of Accounting Studies Journal of Accounting, Auditing, and Finance Auditing: A Journal of Practice and Theory Journal of Financial and Quantitative Analysis Journal of Corporate Finance Accounting Horizons European Accounting Review European Journal of Finance Journal of Business, Finance, and Accounting Quantitative Finance Journal of International Money and Finance AAA annual meetings CAAA annual meetings FARS mid-year meetings Social Science and Humanities Research Council of Canada (SSHRC) grant applications Research Grants Council (RGC) of Hong Kong grant applications

## **TEACHING EXPERIENCE**

## Singapore Management University

Financial Accounting Research (Ph.D. seminar)
2019-20 Term 1, 2020-21 T1, 2021-22 T1, 2022-23 T1, 2023-24 T1 (Teaching evaluation:
7/7)
Empirical Research Project (Ph.D. seminar)
2019-20, 2020-21 (Teaching evaluation: 7/7)
Accounting and Governance (DBA program)
SMU-ZJU, May 2019, November 2021, April 2022, October 2023, December 2023
(Teaching evaluation: 6.9/7)
SMU-SJTU, June 2017, May 2018, September 2019, January 2021, October 2021,
November 2022, October 2023 (Teaching evaluation: 6.8/7)
Strategic Financial Analysis (MCFO program)
January 2017, January 2020, January 2021, January 2022, January 2023, December 2023
(Teaching evaluation: 4.8/5)
Accounting Thought and Practice (undergraduate)
2013-2014 Term 1 (Took over in the middle of the course; teaching evaluation: 6.3/7, SMU
percentile: 80%)
2012-2013 Term 1 (Teaching evaluation: 6.7/7, SMU percentile: 95%)
2011-2012 Modified Term 2 (Teaching evaluation: 4.6/5, SMU percentile: 92%)

## University of Wisconsin-Madison

 Intermediate Financial Accounting – II Spring 2009, Spring 2010, Spring 2011 (Teaching evaluation: 4.7/5)
 Empirical Financial Accounting Research Seminar, Spring 2009 (Teaching evaluation: 5/5)

University of British Columbia, Sauder School of Business

Empirical Financial Accounting Research (Ph.D. seminar) Spring 2008 (Teaching evaluation: 5/5) Financial Statement Analysis MBA, Fall 2003, 2006-2007 (Teaching evaluation: 4.5/5) International MBA, June 2004, 2006, 2008 (Teaching evaluation: 4.9/5) Undergraduate, Fall 2003-2007 (Teaching evaluation: 4.3/5) Intermediate Financial Accounting – I, Spring 2005 (Teaching evaluation: 4.1/5)

## University of Washington Business School

Financial Statement Analysis (MBA), Fall 2002, Winter 2003 (Teaching evaluation 3.9/5)

University of Wisconsin-Madison, School of Business

Financial Statement Analysis (undergraduate and MBA), Fall 2001 (Teaching evaluation: 4.2/5)
Introduction to Financial Accounting, Summer 2000 (Teaching evaluation: 4.2/5)
Introduction to Managerial Accounting, Spring 1998, Fall 1998, Summer 2001 (Teaching evaluation: 4.7/5)

## **PROFESSIONAL SERVICES**

## Services at Singapore Management University

SMU Board of Trustees, Academic Affairs Committee (AAC), 2021SMU Provost Committee, 2019 SMU Director of Academic Services and Operation, Search Committee, 2021
SMU Council of Deans, 2015-2019
SMU Provost Search Committee, 2018
SMU Manpower Review Committee (2017 - 2020)
Associate Dean (Research) for School of Accountancy, 2011 - 2015
SMU President's Tenure and Academic Committee (PTAC), 2013 - 2015
LKCSB Dean's Search Committee, 2014
Director, School of Accountancy Research Center (SOAR), 2013
SMU Provost's Advisory Committee (PAC), 2012-2013

Ph.D. dissertation chair/committee

Tian Deng (2020-2023, placement: Chinese University of Hong Kong – Shenzhen) Mengjie Yang (2021-)

DBA dissertation chair CKGSB-SMU DBA program: Fan Yuanyuan, Wang Ziwen, Li Houwen SMU-ZJU DBA program: Zhao Donglai

## Services at University of Wisconsin-Madison

Accounting department PhD program director (2010 - 2011) Accounting department Professional Development Committee (2008 - 2010) Accounting department Ph.D. Committee (2008-2009)

Ph.D. dissertation committee

Laura Michalski (2011-2012, placement: Georgia State University)

Dan Wangerin (2009-2011, placement: Michigan State University) Tim Keune (2009-2010, placement: University of South Carolina) Sergey Komissarov (2008-2010, placement: University of Wisconsin-Whitewater)

#### Services at UBC

Accounting division Ph.D. co-director (2007-2008) Sauder School of Business Ph.D. Committee (2006-2008) Sauder School of Business Space Committee (2004-2005) Ph.D. dissertation committee Serena Shuo Wu (2007-2009, placement: Queen's University) Yanmin Gao (2006, placement: University of Alberta) Summer project supervision, Minlei Ye (2005) MBA independent study (2007)

### **Outside Services**

Asian Bureau of Finance and Economic Research 2021-present: Senior Fellow 2021-present: Accounting Program Director Singapore Monetary Authority's Green Finance Working Group, 2019-Institute of Singapore Chartered Accountants (ISCA) 2016-2022: Member of the ISCA Council 2017-2021: Member of the ISCA Corporate Governance Committee 2021- present: Member of the ISCA Financial Reporting Committee American Accounting Association (AAA) 2012- present: AAA Research Committee 2011-2012: AAA New Faculty Consortium Organization Committee 2011: AAA annual conference FARS program committee Chinese Accounting Professors' Association at North America 2011-2015: Director 2010-2011: Past President 2009-2010: President 2008-2009: President-Elect, co-chair of the second annual conference in Beijing, July 2009 2007-2008: VP-Event, co-chair of the first annual conference in Shanghai, June 2008 External examiner Full professor packages (year: number) 2011: 1; 2012: 1; 2013: 1; 2015: 1; 2016: 1; 2018: 2; 2019: 2; 2020: 2; 2021: 2 Tenured associate professor packages (year: number) 2008: 1; 2009: 1; 2010: 2; 2012: 2; 2013: 2; 2015: 5; 2016: 1; 2017: 2; 2018: 5; 2019: 2; 2020: 2; 2021: 1; 2022: 1 Haibin Wu's dissertation (University of Alberta, 2014) Wang Zitian's dissertation (Nanyang Technological University, 2013) Karel Hrazdil's dissertation (University of Alberta, 2007)

## Professional membership

FCA (Fellow Chartered Accountant of Singapore), ISCA (2018-)
FCPA, CPA Australia (2016-)
Member, CGMA100: North Asia Management Accounting Leaders' Think Tank (2018-)
Member of ISCA (2016 - 2018)
Member of the American Accounting Association since 1998
Member of the American Finance Association since 2001
Member of the Canadian Academic Accounting Association since 2004
Member of the Certified General Accountants Association (2005-2008)

## Community services

Tsinghua University School of Economics and Management Alumni Association, Trustee (2014-present) Undergraduate Alumni Association, vice president (2014-present) Singapore Chapter, vice president (2014-present)

## **PRESENTATIONS**

## Conference/workshop paper presentations

Xiamen University, October 2013, September 2023 MIT Asia Conference in Accounting, July 2014, July 2023 (Singapore) University of Southern California, September 2004, July 2023 UCLA, April 2005, June 2023 Chinese University of Hong Kong, May 2007, June 2009, January 2018, April 2023 Tsinghua University, June 2006, July 2009, July 2010, July 2013, April 2016, November 2016, March 2023 University of Illinois at Urbana-Champaign, January 2015, June 2022 University of Wisconsin-Madison, Fall 2001, Fall 2000, Spring 2000, Fall 1999, Summer 1999, August 2007, December 2007, August 2012, August 2014, June 2022 Chinese University of Hong Kong – Shenzhen, March 2022 Peking University, October 2021 Georgetown University, October 2016, April 2021 Singapore Management University, May 2009, June 2009, September 2011, April 2013, November 2018, November 2020 University of Technology Sydney, August 2020 Review of Accounting Studies Conference, December 2019 Nanjing University, October 2019 University of California - Irvine, November 2007, August 2019 Renmin University of China, July 2019 Singapore Management University Summer Camp, June 2019 University of Arizona, January 2019 FARS (Financial Accounting and Reporting Section of American Accounting Association) midyear meeting, January 2004 (Austin), January 2007 (San Antonio), January 2008

(Phoenix), January 2013 (San Diego), January 2014 (Houston), January 2015 (Nashvill), January 2018 (Austin), 2019 (Seattle) The 3<sup>rd</sup> China-Europe Accounting Research Conference, June 2018 (Switzerland) Rice University, January 2018 HEC-Paris, October 2017 University of British Columbia, November 2006, August 2017 Tilburg Spring Camp Conference, June 2017 University of Hong Kong, April 2017 Shanghai Advanced Institute of Finance (SAIF), March 2017 Tsinghua University and Chinese University of Hong Kong joint conference, June 2016 Chulalongkorn University, March 2016 Shanghai University of Finance and Economics, November 2015 University of Melbourne, October 2015 University of Wisconsin-Madison Alumni Research Conference, August 2015 EAA annual meeting, April 2015 **INSEAD**, November 2014 Macquarie Global Quantitative Research Conference, September 2014 Chinese University of Hong Kong's 2nd Conference on Institutions and Governance, May 2014 Cheung Kong Graduate School of Business (CKGSB China), June 2006, April 2014 University of Texas - Dallas, January 2014 Hong Kong University of Science and Technology, November 2013 University of Cambridge, June 2013 National Taiwan University, March 2013 University of Technology Summer Symposium, February 2013 Tsinghua University Corporate Governance Research Conference, July 2012 London Business School Summer Symposium, July 2001, June 2012 Fudan University, April 2012 University of International Business and Economics, March 2012 George Washington University, February 2012 American University, April 2011 Singapore Management University Research Symposium, December 2010 University of Illinois at Chicago, November 2010 Duke University, September 2010 National University of Singapore, July 2010 Nanyang Business School (Singapore), July 2010 Texas A&M University, April 2010 University of Kentucky, November 2009 Florida International University, October 2009 University of Houston, December 2008 University of Temple, October 2008 Ohio State University, October 2008 Hong Kong University of Science and Technology Summer Symposium, June 2001, June 2008 University of Waterloo, April 2008 University of Toronto, January 2008 University of Minnesota, November 2007 University of Missouri-Columbia, October 2007

AAA Annual Meeting, 1999 (San Diego), 2000 (Philadelphia), 2001 (Atlanta), August 2002 (San Antonia), August 2005 (San Francisco), August 2006 (Washington DC), August 2007 (Chicago)

University of Alberta, October 2004, May 2007

Simon Fraser University, March 2006

UBCOW (Universities of British Columbia, Oregon, Washington) research conference, February 2003, February 2006

University of Washington, October 2002, May 2003, October 2005

CAAA (Canadian Academic Accounting Association) Annual Meeting, Quebec City, Canada, June 2005, May 2004 (Vancouver)

The 19<sup>th</sup> *Contemporary Accounting Research* Conference, Montreal, Canada, November 2004 Spring 2002 (job market), "What Determines Residual Income?"

Boston College Columbia University Cornell University Georgia State Indiana University MIT Northwestern University University of California, Berkeley University of Iowa

University of Michigan

University of Minnesota

University of Washington (Seattle)

Washington University (St. Louis)

Yale University

#### Other conference activities (discussions or attendance)

Singapore Management University Research Symposium, December 2011-2023 The NTU Business School Accounting Conference, 2023 (discussant) Journal of Accounting and Economics conference, discussant, 2021 MIT Asian Accounting Research Conference 2014 (Chengdu, discussant), 2015 (Shenzhen, moderator), 2018 (Hong Kong, discussant) 2019 (Hong Kong, discussant), 2021 (discussant) Asian Bureau of Finance and Economic Research annual conference, 2015 (discussant), 2016, 2017, 2021 (discussant), 2022 Chinese University of Hong Kong Accounting Research Conference, July 2012 (discussant), May 2019 (discussant) AAA FARS mid-year conference 2003, 2011 (discussant), 2014 (Houston, discussant), 2015 (Nashville, discussant), 2019 (Seattle, discussant) AAA Annual Meeting 2007 (Chicago, discussant), 2008 (Anaheim, discussant), 2009 (New York, discussant), 2010 (San Francisco, discussant), 2012 (DC, discussant), 2014 (Atlanta, discussant and moderator), 2017 (San Diego, discussant), 2018 (Washington DC), 2019 (San Francisco, discussant)

Chinese Accounting Professors' Association at North America research conference June 2008 (Shanghai, Co-chair), July 2009 (Beijing, Co-chair), July 2010 (Chengdu, junior faculty mentor), July 2011 (Xiamen), July 2012 (Xi'an), July 2016 (Guangzhou, Discussant), July 2017 (Dalian, keynote speaker), July 2018 (Nanjing)
SMU IAC Meeting, January 2018 (moderator) *Review of Accounting Studies* Conference

October 2010 (Notre Dame), November 2013 (Beijing), October 2017 (Barcelona), December 2020 (SMU)

University of Chicago-PCAOB joint conference on auditing and capital markets, October 2016

"Marketing and Valuation Methods," Marketing Strategy Meets Wall Street conference, SMU, Panelist, January 2015

- London Business School Research Symposium, June 2013
- The Sixth Chulalongkorn Accounting and Finance Symposium, Bangkok, November 2012, discussant

Tsinghua University Corporate Governance Research Conference, July 2011

The University of Minnesota Empirical Research Conference, April 2007, May 2011

- Hong Kong University of Science and Technology Research Symposium, June 2004, December 2010 (discussant)
- The University of Toronto Research Conference, August 2010

Penn State University Accounting Research Conference, May 2009, April 2010

AAA Trueblood Seminar for Professors, March 2009 (Scottsdale, Arizona)

UBCOW Accounting Research Conference, 2005, 2008

The Contemporary Accounting Research (CAR) Conference, 2005, 2007 (Montreal)

CAAA Annual Meeting, 2004 (Discussant), 2005 (Moderator), 2007

Pac-Ten Doctoral Consortium, University of Washington, February 2003

AAA New Faculty Consortium, February 2003

Big Ten+ Doctoral Consortium,

University of Wisconsin-Madison, May 2002; University of Michigan, May 2001 AAA Doctoral Consortium, Lake Tahoe, June 1999