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RESEARCH AND TEACHING INTERESTS

Research interests: internal control, tax, financial reporting, corporate governance, ESG
Teaching interests: financial accounting

CURRENT POSITION AND EDUCATION

Singapore Management University, School of Accountancy

Associate Professor of Accounting (with tenure), January 2015 to present
Assistant Professor of Accounting, July 2007 to December 2014

Georgia Institute of Technology, Atlanta, Georgia, US

Ph.D. in Management (Accounting), 2007
(Dissertation: Internal Control Failures and Corporate Governance Structures - A Post Sarbanes-Oxley Act Analysis; Committee: Bryan Church, Arnold Schneider, Eugene Comiskey, Charles Mulford, Haizheng Li)

Nanyang Technological University, Singapore

Bachelor of Accountancy (1st Class Honors), 1999

OTHER WORK EXPERIENCE

Monetary Authority of Singapore
Banking Supervision Officer, Jun 1999 – Jan 2002

HONORS AND AWARDS

School of Accountancy's Most Promising Researcher Award, 2008
School of Accountancy's Most Outstanding Newcomer Award, 2009
Sing Lun Fellowship, 2012
School of Accountancy's Wall of Honor for Outstanding Achievement in Research and Teaching, 2012
Commendation Medal, National Day Awards 2013
Public Administration Medal (Bronze), National Day Awards 2019

PUBLISHED JOURNAL ARTICLES

1. "Audit committee, board of directors, and remediation of material weaknesses in internal control" (single author), *Contemporary Accounting Research* 26 (2), 2009, 549-580.
2. "Internal controls and conditional conservatism" (with Dan Li), *The Accounting Review* 86 (3), 2011, 975-1005.
3. "Auditor reporting under Section 404: The association between the internal control and going concern audit opinions" (with Dan Li and Jayanthi Krishnan), *Contemporary Accounting Research* 30 (3), 2013, 970-995.
4. "The disciplinary effect of the internal control provisions of the Sarbanes Oxley Act on the governance structure of firms" (with Dan Li), *International Journal of Accounting*, 48 (2), 2013, 248-278
5. "Market pricing of banks' assets reported under SFAS 157 since the 2008 economic crisis", (with Dan Li, Jeffrey Ng and Kevin Ow Yong), *Journal of Accounting and Public Policy* 34 (2), 2015, 129-145.
6. "The effect of board independence on the information environment and information asymmetry" (with Jimmy Lee, Jeffrey Ng and Kevin Ow Yong), *European Accounting Review* 25(1), 2016, 155-182.
7. "The effect of corporate tax avoidance on the cost of equity", (with Jimmy Lee, Chee Yeow Lim, and Terry Shevlin), *The Accounting Review*, 91 (6), 2016, 1647-1670.
8. "Conditional conservatism and debt versus equity financing" (with Chee Yeow Lim, Gerald Lobo, and Yen Hee Tong), *Contemporary Accounting Research*, 34 (1), 2017, 216-251.
9. "Voluntary fair value disclosures beyond SFAS 157's three-level estimates" (with Sung Gon Chung, Jeffrey Ng and Kevin Ow Yong), *Review of Accounting Studies*, 22 (1), 2017, 430-468.
10. "Internal control and firm operational efficiency", (with Qiang Cheng and Jae Bum Kim), *Contemporary Accounting Research*, 35 (2), 2018, 1102-1139.
11. "Corporate tax aggressiveness and insider trading", (with Sung Gon Chung, Jimmy Lee, and Terry Shevlin), *Contemporary Accounting Research*, 36 (1), 2019, 230-258.
12. "Auditor materiality threshold and earnings quality – Evidence from the revised ISA 700 in the U.K" (with Jimmy Lee, Dan Li, Na Li, and Muzhi Wang), *Accounting Horizons*, 37 (3), 2023, 147-170.

13. “Informativeness of key audit matters: Evidence from China” (with Jimmy Lee, Dan Li, and Muzhi Wang), *Auditing: A Journal of Practice and Theory*, 43 (3), 2024, 139–164.
14. “Big data analytics and management earnings forecasts” (with Na Li and Tharindra Ranasinghe), *Accounting Horizons*, 38 (3), 2024, 59-76.
15. “Peer effects of corporate disclosures—Evidence from the registration-based IPO system in China” (with Dan Li, Ruilin Liu, and Zheyuan Zhang), accepted for publication at *Journal of Accounting, Auditing, and Finance*.
16. “The effect of cybersecurity breaches on analysts’ earnings forecasts” (with Chih-Ying Chen, Jimmy Lee, and Na Li), accepted for publication at *European Accounting Review*.
17. “Female CEOs and ESG visual expressions” (with Ziming Guo, Dan Li, and Yuan Wang), accepted for publication at *Accounting Horizons*.

WORKING PAPERS

1. “Expanded audit report and insider trading behaviour: Evidence from China” (with Jimmy Lee, Dan Li, and Muzhi Wang).
2. “Real effects of ESG risk disclosures – Evidence from key audit matters” (with Chee Yeow Lim).
3. “Climate change key audit matters” (with Chee Yeow Lim).
4. “ESG pay and accounting conservatism” (with Ziming Guo, Dan Li, and Jiaqi Wang).
5. “Seeing sustainability: The role of ESG visual expression in rating divergence” (with Ziming Guo, and Dan Li).
6. “Pay gap and ESG visual expression” (with Ziming Guo, and Dan Li).
7. CEO tenure and pollution (with Dan Li, Yuan Wang, and Qiushi Zheng)
8. “The inclusion of general counsel in top management and tax aggressiveness,” (with Jimmy Lee and Jeffrey Ng).
9. “Tax aggressiveness and auditor resignation” (with Chee Yeow Lim, Terry Shevlin, and Yoonseok Zang).
10. “Contagion effect of restatements on board-interlocked firms” (with Chih-Ying Chen).
11. “The impact of restatements on the financial reporting behavior of board-interlocked firms” (with Chih-Ying Chen, and Na Li).

CONFERENCE PRESENTATIONS

Accounting & Finance Association of Australia and New Zealand Annual Meeting (Auckland, New Zealand), June 2018, “Are disclosed auditor materiality thresholds informative of firms’ earnings quality? – Evidence from the revised ISA 700 audit report”.

American Accounting Association Annual Meeting (Chicago, Illinois), August 2015, “Internal control and firm operational efficiency”.

European Accounting Association Conference (Glasgow), April 2015, “Internal control and firm operational efficiency”.

Four-school conference (Beijing, China), October 2014, “Internal control and firm operational efficiency”.

American Accounting Association Annual Meeting (Atlanta, Georgia), August 2014, “The inclusion of general counsel in top management and tax aggressiveness”.

American Accounting Association Annual Meeting (Anaheim, California), August 2013, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

21st Pacific Basin Finance Accounting Economics and Management (PBFEAM) Conference (Melbourne), July 2013, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

European Accounting Association Conference (Paris), May 2013, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

SMU School of Accountancy Research Symposium, Dec 2012, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

American Accounting Association Annual Meeting (Washington DC), August 2012, “The impact of restatements on the financial reporting behavior of board-interlocked firms”.

American Accounting Association Annual Meeting (New York NY), August 2009, “Contagion effect of restatement through directorships”.

American Accounting Association Annual Meeting (New York NY), August 2009, “The effect of conservatism on firm’s financing decisions”.

American Accounting Association Annual Meeting (Anaheim CA), August 2008, “Internal controls and conditional conservatism”.

Singapore Management University School of Accountancy Research Camp, February 2009, “Market pricing of banks’ assets reported under SFAS 157 during the 2008 economic crisis”.

PROFESSIONAL ACTIVITY

Ad hoc reviewer for: *Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Management Science*, *Journal of Business Finance and Accounting*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Auditing: A Journal of Practice and Theory*, 2012, 2011, 2010, 2009, 2008, 2007, 2006
AAA Annual Meeting