

Grace Haoqing FAN

Updated: January 2026
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School of Accountancy
Singapore Management University
60 Stamford Road, Singapore

ACADEMIC APPOINTMENTS

Singapore Management University, Singapore
Assistant Professor in Accounting

October 2020-Current

Maternity Leave

October 2025-March 2026
July 2022-November 2022

EDUCATION

INSEAD, Fontainebleau, France
Ph.D. in Accounting, September 2015-June 2020

Shanghai Jiao Tong University, Shanghai, China
Master of Professional Accounting (Outstanding Graduate), September 2013-June 2015

Sun Yat-Sen University, Guangzhou, China
Bachelor in Accounting (National Scholarship winner), September 2009-June 2013

RESEARCH INTERESTS

Real effects of accounting regulation, artificial intelligence, environmental regulation, pension accounting, municipal finance, government accounting, accounting valuation, ESG, intellectual property

PUBLICATION

Economic Consequences of Public Pension Accounting Rule Changes: Evidence from Housing Markets and Local Economies

*Single-authored paper, dissertation, **The Accounting Review** (2025) 100 (4): 249–275.*

Dissertation chair: Daniel A. Bens (INSEAD)

Presented at INSEAD, 2022 Hawaii Accounting Research Conference; Lancaster University; Tilburg University; Erasmus School of Economics; Bocconi University; HEC Lausanne; London Business School; Yale University; Utah University; CUNY Baruch College; Columbia Business School; Singapore Management University; Hong Kong University

WORKING PAPERS

Perceived Intangible Capital

With Shiwon Song, Revise and Resubmit

Presented at Cambridge Research Camp, INSEAD Schoolwide brownbag.

Tangible Benefits of Environmental and Social Considerations

with Lily Fang and Shiwon Song, Under Review at Review of Financial Studies

Presented at the INSEAD Schoolwide Brownbag, SMU/NUS/NTU Tri-university research conference, Peking University, the University of California San Diego

Working Alongside Algorithms:

How Parallel AI Deployment Affects Mutual Fund Analysts' Performance

with Xi Kang

Presented at 2023 ABFER, 2023 AOM Annual Meeting, 2021 Artificial Intelligence and Machine Learning Conference, SOA Brownbag

Does Transparency Enhance Environmental Justice?

with Xi Wu and Trung Nguyen

Presented at 2025 Bretton Wood Accounting and Finance Ski Conference, 2025 FARS, HKUST, HKU, HK Poly U, 2024 Kellogg Accounting Conference, 2024 ESMT Junior Accounting Conference, 2024 INSEAD Accounting Symposium, 2024 SMU-Xiamen University Joint Conference, UC Berkeley, and the 2023 DEI Forum at University of Washington.

Going Green: The Total Effect of Environmental Regulations on Firms

with Xi Wu

Presented at the 2023 Conference on Empirical Legal Studies, Chicago Law School; 2023 EFA Annual Meeting; 2023 Stanford Sustainability Reporting and Control Conference; 2023 HARC; 2022 CAPANA Conference; Junior Accounting Faculty Conference at Columbia Business School; Hongkong University

Beyond the Disaster Zone: EPA Regional Monitoring and Firm Strategic Responses

With Trung Nguyen and Xi Wu

Presented at 2025 European Accounting Association Conference; 2024 Accounting in a Sustainability World Conference; 2023 Tilburg-SMU Joint Conference; 2023 NBS Accounting Conference; Chinese University of Hong Kong

Continuing Disclosure Agreement: Cheap Talk or Costly Signal?

Single-authored paper

Presented at 35th EAA Doctoral Colloquium; 2018 INSEAD-Wharton Doctoral Consortium; 2019 INSEAD Thesis 180 Competition

Financial Reporting and the Accuracy of the Forecasts Embedded in Equity Prices

with Peter Joos, Steven Monahan and Sujesh Nambiar

Presented at 2023 INSEAD Accounting Symposium, 2019 AAA, Tel Aviv, University of Southern California, Virginia Tech

PUBLICATIONS (in Chinese)

Yiming, Hu and Haoqing Grace Fan, Bank Remuneration Disclosure: Evidence from the Basel Committee Banks, *Chinese Journal of Accounting Research*, 2016, Issue 4 (Available in Chinese only)

Yiming, Hu and Haoqing Grace Fan, Risk-oriented Bank Remuneration Disclosure: Comparison Studies of China, United States, Singapore, Korea, Brazil and South Africa, *Shanghai Finance*, 2016, Issue 1 (Available in Chinese only)

NON-REFERRED PUBLICATIONS

Beyond the Disaster Zone: How Disruptive Climate Events Shape EPA Oversight and Firm Behavior, with Trung Nguyen and Xi Wu. *Accounting in a Sustainability World Quarterly*, Volume 3, Issue 1. pp.21-25.

PRESENTATIONS AND WORKSHOPS PARTICIPATION

2026	Bretton Woods Accounting and Finance Ski Conference (scheduled)
2025	European Accounting Association Conference; Bretton Woods Accounting and Finance Ski Conference; FARS Midyear Meeting 2025; ESMT Berlin
2024	HKUST; HKU; HK Poly U; INSEAD Accounting Symposium; ESMT Junior Faculty Conference; SMU-Xiamen Joint Conference
2023	SOA Accounting Symposium; SOA and Finance Brownbag; 2023 ABFER Conference; Harvard Information, Markets, and Organization Conference; SMU-Tilburg Joint Conference; INSEAD Accounting Symposium
2022	2022 CAPANA Conference; 2022 Hawaii Accounting Research Conference
2021	Tri-University Conference; SOA Brownbag; 2021 Burton Conference; 2021 AIML (Artificial Intelligence and Machine learning) Conference
2020	Lancaster University; Tilburg University; Erasmus School of Economics; Bocconi University; HEC Lausanne; London Business School; Yale University; Utah University; CUNY Baruch College; Columbia Business School; Singapore Management University; Hong Kong University

ACADEMIC AWARDS AND HONORS

MOE Tier 1 Grants, SGD 14,950, 2025-2026
MOE Tier 1 Grants, SGD 34,160, 2021-2022
PhD Fellowship, INSEAD, 2015-2020
EAA Doctoral Colloquium Fellow, 2019
INSEAD-Wharton Doctoral Consortium Fellow, 2018
Macau Government Scholarship for Doctoral Students, 2015-2018
Outstanding Graduate, Shanghai Jiao Tong University, 2015
Outstanding Overseas Student Scholarship, China Scholarship Council, 2015
Kwang-Hua Scholarship for Outstanding Student, Kwang-Hua Education Foundation, 2015
National Scholarship by Chinese Government, Education Council of China, 2010

TEACHING EXPERIENCE

Singapore Management University

- Financial Accounting 101, Undergraduate Core Course, 2021 to 2025

INSEAD, Fontainebleau, France

- Teaching Assistant for *Financial Accounting* (MBA Core Course), Spring 2017 and Fall 2017
- Average Teaching Rating: 4.0/5.0

ACADEMIC SERVICES

Ph.D. Dissertation Committee Member

- 2024: Zhang, Andi (placement: Central University of Finance and Economics)

Ad-Hoc Reviewer

- 2024 FARS mid-year meeting; 2024 AAA; EAA;
- Financial Analyst Journal
- Accounting, Organizations and Society
- Hawaii Accounting Research Conference, 2024, 2023, 2022, 2021, and 2018
- SoAR Symposium

PROFESSIONAL EXPERIENCE

Haitong Securities, Shanghai, China

- Analyst Research Assistant, 2014
- Specialized in the chemical and automobile Industries

Citigroup, Guangzhou, China

- Management Trainee Program Intern, 2015
- Commercial Banking- Global Subsidiary Group Assistant, 2014-2015

KPMG, Guangzhou, China

- KPMG Elite Program Intern, 2011-2012
- Performed SOX Internal Audit for Banks

COMPUTING

R, Stata, Matlab, SAS, Python, LaTeX

LANGUAGES

English (Fluent); Chinese (Native); Cantonese (Native); Hakka (Native); French (Advanced); German (Basic); Japanese (Basic)