

HOLLY YANG

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Professor of Accounting and Associate Dean of Partnerships and Impact with a specialized research focus on corporate disclosure and sustainability reporting. Recognized for pioneering carbon accounting and sustainability reporting curricula at Singapore Management University, conducting research cited by the U.S. Securities and Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB), and providing thought leadership in corporate sustainability practices.

EDUCATION

Cornell University, Johnson Graduate School of Management Ithaca, NY
Ph.D., Accounting, 2010
Ph.D. Thesis Title: Essays on Earnings Guidance
Dissertation Committee: Sanjeev Bhojraj (chair), Julia D’Souza, Hazem Daouk, and Ming Huang

Cornell University, Johnson Graduate School of Management
M.S., Management, 2008

University of Michigan, Stephen M. Ross School of Business Ann Arbor, MI
Master of Accounting, 2004

National Taiwan University Taipei, Taiwan
B.B.A., Accounting, 2003
Exchange Program –University of Toronto, 2002-2003

PERSONAL INFORMATION

Citizenship: Singaporean (born in Taiwan; former U.S. green card holder)

ACADEMIC EMPLOYMENT

Singapore Management University, School of Accountancy
Professor and Associate Dean of Partnerships and Impact 2026-present
Associate Professor (with tenure; maternity leave in 2017 and 2021) 2017-2026
Co-Director (Academic) of School of Accountancy Research Centre 2017-2026
Assistant Professor (Visting 2013-14) 2014-2016

University of Pennsylvania, The Wharton School
Assistant Professor 2010-2014
Lecturer 2009-2010

REFEREED RESEARCH PUBLICATIONS

1. “Conference Calls and Information Spillover: The Role of Analyst Participation”
Review of Accounting Studies (2026), <https://doi.org/10.1007/s11142-026-09937-4>
(with Amanda Awyong and Young Jun Cho)
2. “Institutional Cross-Ownership of Peer Firms and Revelatory Price Efficiency”
(with Young Jun Cho and Yue Zhao)
Journal of Financial and Quantitative Analysis (2026), pp. 705-737, doi:10.1017/S0022109025101646
*Featured in *Asian Scientist* and *Business Times*
3. “How Do Analysts Affect Corporate Innovation: Evidence from Site Visits”
(with Qiang Cheng, Yutao Wang, and Zheyuan Zhang)
Contemporary Accounting Research (2025), Vol. 42, pp. 1528-1556
4. “XBRL-Formatted Financial Reporting and the Feedback Effect of Price”
(with Young Jun Cho and Yingchi Huang)
European Accounting Review (2026), Vol. 35, pp. 479–502, doi: 10.1080/09638180.2025.2476131
5. “The Role of Convex Equity Incentives in Managers’ Forecasting Decisions”
(with Young Jun Cho and David Tsui)
Journal of Financial Reporting (2021), Vol. 6, pp. 19-44
6. “Unemployment Insurance Benefits and Income Smoothing”
(with Jeffrey Ng, Tharindra Ranasinghe, and Guifeng Shi)
Journal of Accounting and Public Policy (2019), Vol. 38, pp. 15-30
7. “Financial Reporting Changes and Internal Information Environment: Evidence from SFAS 142”
(with Qiang Cheng and Young Jun Cho)
Review of Accounting Studies (2018), Vol. 23, pp. 347-383
8. “Mandatory Financial Reporting and Voluntary Disclosure: The Effect of Mandatory IFRS Adoption on Management Forecasts”
(with Xi Li)
The Accounting Review (2016), Vol. 91, pp. 933-953
*Featured in Harvard Law School Forum on Corporate Governance and Financial Regulation
9. “CEO Overconfidence and Management Forecasting”
(with Paul Hribar)
Contemporary Accounting Research (2016), Vol. 33, pp. 204-227
*Featured in *Knowledge@Wharton* and *ChiefExecutive.net*
10. “Capital Market Consequences of Managers’ Voluntary Disclosure Styles”
(sole-authored paper)
Journal of Accounting and Economics (2012), Vol. 53, pp. 167-184
*Cited in the SEC’s Rules to Enhance and Standardize Climate-Related Disclosures for Investors and featured in Harvard Law School Forum on Corporate Governance and Financial Regulation
11. “The Party’s Over: The Role of Earnings Guidance in Resolving Sentiment-Driven Overvaluation”
(with Nicholas Seybert)
Management Science: Special Issue on Behavioral Economics and Finance (2012), Vol. 58, pp. 308-319

*Featured in Harvard Law School Forum on Corporate Governance and Financial Regulation

WORKING PAPERS

12. “Monitoring Externalities of Climate-Related Disclosures: Evidence from Facility Emissions”
(with Young Jun Cho and Jungbae Kim)
R&R at *Journal of Accounting and Economics*
*Featured in the 2022 World Cities Summit Exhibition
13. “Scope 3 Emissions Disclosure and Supply Chain Decarbonization”
(with Young Jun Cho, Jungbae Kim, and Mengjie Yang)
R&R at *Management Science*
*Winner of the Best Paper Award at the 2024 UTS Summer Accounting Conference
14. “Bridging Divisions: Third Places and Corporate Information Democratization”
(with Young Jun Cho and Shuai Xu)
15. “The Hidden Employee Wellbeing Costs of Relative Performance Targets: Evidence from the Field and Laboratory”
(with Young Jun Cho, Yingchi Huang, and Nick Seybert)
*Supported by the Singapore Ministry of Education Tier 2 Grant
16. “Going Private in the Age of ESG Disclosure Regulation”
(with Yingchi Huang)
R&R at *Journal of Accounting, Auditing and Finance*

SOCIETAL IMPACT

Regulatory and Standard-Setting Citations

Securities and Exchange Commission [rule standardizing climate-related disclosures for investors](#), 2024
Public Company Audit Oversight Board [rule standardizing estimates and fair values measurements](#), 2018

Media and Industry Mentions

“[Commentary: Beyond metrics: Is Singapore’s fixation on measuring everything holding it back?](#),” *Straits Times*, June 10, 2026
“[Commentary: Delayed climate reporting requirements threaten Singapore’s sustainability leadership](#),” *Channel News Asia*, November 19th, 2025
“[The Big Story: Does Elon Musk deserve his new trillion-dollar pay package or is this \\$1 trillion for failure?](#)” *Money Matters, MoneyFM 89.3*, November 7, 2025
“[Sustainability transformation: The role of accountancy and finance professionals in the Singapore manufacturing sector](#),” *Chartered Accountants Lab@ISCA*, January 9, 2024
“[Nurturing accountants with the right expertise for the green economy](#),” *The Business Times*, March 14, 2023
“[Common ownership of companies can be beneficial](#),” *The Business Times*, September 17, 2019
“[Running the treadmill of corporate disclosures](#),” *Asian Scientist*, November 17, 2014
“[Mandatory financial reporting environment and voluntary disclosure](#),” *Harvard Law School Forum on Corporate Governance and Financial Regulation*, January 11, 2013
“[Earnings bode ill for stocks](#),” *Wall Street Journal*, June 30, 2012
“[Research round up: Overconfident CEOs, how to boost in-store sales, and the role of nerves in negotiation](#),” *Knowledge@Wharton*, June 8, 2011
“[Capital market consequences of managers’ voluntary disclosure styles](#),” *Harvard Law School Forum on Corporate Governance and Financial Regulation*, September 21, 2011

[“The role of earnings guidance in resolving sentiment-driven valuation,”](#) *Harvard Law School Forum on Corporate Governance and Financial Regulation*, June 10, 2011

COMPETITIVE RESEARCH GRANTS*

Singapore Ministry of Education Academic Research Fund Tier 2 Grant (T2EP40123-0010) “How does Earnings Management Affect Employee Mental Well-Being?,” (S\$274,040), Principal Investigator, 2023

Singapore Ministry of Education Academic Research Fund Tier 1 Grant (19-C206-SMU-001) “Institutional Cross-Ownership of Peer Firms and Investment Sensitivity to Stock Price,” (S\$11,530), Principal Investigator, 2019

Singapore Ministry of Education Academic Research Fund Tier 1 Grant (18-C206-SMU-002) “Do Managers Understand the Implications of Consumer Opinions?,” (S\$11,319), Principal Investigator, 2018

Singapore Ministry of Education Academic Research Fund Tier 1 Grant (16-C206-SMU-004) “Institutional Holdings and Voluntary Disclosure: Evidence from Mutual Fund Family Mergers,” (S\$15,150), Principal Investigator, 2016

TEACHING EXPERIENCE

Singapore Management University, School of Accountancy

ACCT331 Accounting Thought and Governance (Bachelor program), 2013–2022

ACCT431 Sustainability Accounting and Reporting (Bachelor program), 2022–present

COR1314 Sustainability Reporting (Bachelor program), 2024–present

ACCT657 Financial Reporting in the IFRS World Part I (MSA program), 2018–2024

ACCT666 Financial Reporting in the IFRS World Part I (MCFO program), 2018–2024

ACCT683 Sustainability Reporting (MST program), 2024

ACCT702 Introduction to Accounting Research (PhD program), 2018–2025

ACCT715 Introductory Research Project (DBA program), 2022–present

University of Pennsylvania, The Wharton School

ACC202 Intermediate Accounting (Bachelor program), 2009-2013

Cornell University, Johnson Graduate School of Management

NCC550 Financial Accounting (Graduate-level course), 2006–2007

University of Michigan, Stephen M. Ross School of Business

ACC271 Financial Accounting (Bachelor program), 2003

HONORS AND AWARDS

Lee Kong Chian Fellowship for Research Excellence, 2015-2018, 2020-2022, 2024-present

FARS Midyear Meeting Best Discussion Award, 2027 (to be recognized)

UTS Summer Accounting Conference Best Paper Award, 2024

Singapore National Day Award Public Administration Medal (Bronze), 2023

SOA Most Outstanding Teacher, 2022

SOA Dean’s List for Teaching Excellence, 2020, 2022, 2025

SOA Dean’s List for Curriculum Contribution, 2019 & 2023

*For brevity, research grants awarded as co-investigators are not listed.

SMU Faculty Contribution to Student Life Award, 2017
American Accounting Association Outstanding Service Award, 2016 & 2026
SOA Most Outstanding Newcomer Teaching Award, 2014
The Wharton School Dean's Research Fund, 2011 & 2013
The Wharton School Global Initiatives Research Fund, 2012
Cornell University Distinguished Leadership Award, 2009
Cornell University Academic Instructor Honor Roll, 2007-2008
University of Michigan Master of Accounting Winter Scholarship, 2004

AFFILIATION

American Accounting Association (Member)
Labor and Accounting Group (Member)
Singapore Green Finance Center (Affiliated Faculty)
Longevity Societies and Economies Institute (Inaugural Fellow)

PROFESSIONAL SERVICE

Government Appointments

Accounting Standards Statutory Board (ASSB) Advisory Committee Member, Singapore Ministry of Finance
Accountant-General's Department, 2026-present

Editorial Appointments

Governing Editor for *Accounting Open*, 2025-present
Associate Editor for *European Accounting Review*, 2024-present
Editorial Board Member for *Contemporary Accounting Research*, 2026-present
Editorial Board Member for *Journal of International Business Studies*, 2023-present
Editorial Board Member for *The Accounting Review*, 2017-present

Ad Hoc Reviewer for:

Journal of Accounting and Economics, *Journal of Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Management Science*, *Review of Financial Studies*, *Financial Analysts Journal*, *Journal of Financial and Quantitative Analysis*, *European Accounting Review*, *Journal of Accounting and Public Policy*, *Journal of Business Finance and Accounting*, *Journal of Accounting, Auditing and Finance*, *Journal of Financial Reporting*, *Journal of International Business Studies*, *Financial Accounting and Reporting Section of the American Accounting Association*, *Research Grants Council of Hong Kong*

American Accounting Association (AAA)

FARS Midyear Meeting Track Chair, 2024
Sustainability, ESG, and Accounting Conference Financial Reporting Section Co-Chair, 2024
Annual Meeting Financial Accounting and Reporting Section Co-Coordinator, 2016
Annual Meeting Financial Accounting and Reporting Section Sub-liaison, 2015

Chinese Accounting Professors' Association of North America (CAPANA)

President, 2025-2026
President-Elect, 2024-2025
Vice-President, 2023-2024
Conference Program Committee, 2018-2023

Conference Organizing Committees

Hawaii Accounting Research Conference Organizing Committee, 2021-2023

AAA/Deloitte Doctoral Consortium Faculty Fellow, 2020-2022

MIT Asia Conference in Accounting Program Committee, 2014-2018

Singapore Management University

University-level Committees and Service

MST Academic Governance Committee, 2025

SOA Dean Search Committee, 2024

Gender Equity Implementation Group, 2022-2023

Taskforce on Gender Equity, 2021-2022

Futures Thinking Group: Imagining SMU 2035, 2020-2022

University Research Committee for Internal Research Grants, 2019-2020

School-level Committees and Service

SMU-SYSU MCFO Planning Committee, 2024

ESG Cluster Research Committee, 2022-2025

Digital Transformation Research Committee, 2021-2022

Tenure-track Recruiting Committee, 2020-2025

Evaluation Committee for Contract Renewal and Promotions, 2017-present

School of Accountancy Research Center Co-director (Academic Research), 2017-2026

PhD Program Planning Committee, 2015-2017

Research Workshop Coordinator, 2015-2016

PhD Student Supervision:

- Amanda Awyong (Accounting, committee), 1st placement: Hong Kong Baptist University (2023)
- Ying-Chi Huang (Accounting, chair), 1st placement: National Taiwan University (2024)
- Mengjie Yang (Accounting, committee), 1st placement: Monash University (2024)
- Yue Zhao (Accounting, committee), 1st placement: City University of Hong Kong (2026)
- Shuai Xu (Accounting, chair), expected graduation in 2028

DBA Student Supervision:

- REN Yong (Strategy, committee), graduated in 2024
- ZHU Feixiong (Accounting and Finance, chair), graduated in 2025
- REN Yusheng (Accounting and Finance, chair), expected graduation in 2027
- YANG Haixia (Accounting and Finance, chair), expected graduation in 2028

University of Pennsylvania, The Wharton School

Accounting Department Research Workshop Coordinator, 2012-2013

Leadership in the Business World Guest Lecturer, 2012

Accounting Department Chairperson Appointment Committee, 2009

Cornell University, Johnson Graduate School of Management

PhD Program Liaison with Faculty and Administration, 2005-2008

RESEARCH PRESENTATIONS

2027: National Taiwan University (scheduled)

2026: Xijing University, FARS Doctoral Consortium (panelist), FARS Mid-year Meeting (discussion), National Chengchi University, JIAR Conference, Southwestern University of Finance and Economics (scheduled), AAA Annual Meeting (scheduled), National Cheng Kung University (scheduled)

2025: Peking University, Tsinghua University

2024: FARS Mid-year Meeting (discussion), UTS Summer Conference, EAA Annual Congress, National University of Singapore, JIAR Conference (discussion), Shanghai University of Finance and Economics, SOAR Accounting Symposium (discussion)

2023: AAA Sustainability, ESG, and Accounting Conference, MIT Asia Conference in Accounting, ISCA PAIB Conference

2022: Hawaii Accounting Research Conference (discussion), IIM Bangalore, ABFER Annual Conference, SOAR Research Summer Camp, MIT Asia Conference in Accounting, Monash University

2021: Hawaii Accounting Research Conference (discussion), MIT Asia Conference in Accounting (discussion)

2020: Nanyang Technological University, Cambridge Accounting Research Camp, Tianjing University

2019: National Chengchi University, SOAR Research Summer Camp, MIT Asia Conference in Accounting (discussion), Review of Accounting Studies Conference (discussion)

2018: Chinese University of Hong Kong, CAPANA (discussion), Wuhan University LuoJia Accounting Research Symposium, EAA Annual Congress (discussion), FARS Mid-year Meeting (discussion), National Cheng Kung University

2017: Shanghai Jiao Tong University, EAA Annual Congress, SOAR Accounting Symposium (discussion)

2016: The Hong Kong Polytechnic University, Cornell University, Southwestern University of Finance and Economics, University of Cambridge, Norwegian School of Economics, Nanyang Technological University, ABFER Annual Conference (discussion), EAA Annual Congress, AAA Annual Meeting, FARS Mid-year Meeting (discussion)

2015: The University of Hong Kong, Review of Accounting Studies Conference (discussion), INSEAD Accounting Symposium, MIT Asia Conference in Accounting, EAA Annual Congress, AAA Annual Meeting

2014: University of Melbourne, Hong Kong University of Science and Technology, Korea University, and Korea Advanced Institute of Science and Technology, MIT Asia Conference in Accounting, SMU Overseas Conference in Beijing, FARS Mid-year Meeting

2013: Duke University, SOAR Accounting Symposium

2012: University of Connecticut, City University of Hong Kong, Temple University, Singapore Management University, National University of Singapore, Nanyang Technological University, University of Chicago, SOAR Accounting Symposium (discussion), Conference on Financial Economics and Accounting

2011: Georgetown University, Tilburg University Fall Camp, Penn State Accounting Research Conference

2010: HKUST Accounting Research Symposium, New York University Summer Camp

2009: Massachusetts Institute of Technology, The Wharton School, University of Pennsylvania, London Business School, Yale University, University of California, Los Angeles

INVITED CONFERENCE PARTICIPATION

2026: Southwestern University of Finance and Economics Conference (scheduled), Review of Accounting Studies Conference (scheduled)

2025: European Accounting Review Conference, NYU Accounting Research Conference, Contemporary Accounting Research Conference, Responsible Research in Business and Management Summit (panelist), SGFC Biodiversity and Finance Workshop (chair)

2024: Impact and Sustainable Finance Faculty Consortium

2023: AAA Annual Meeting (panelist), ISCA PAIB Conference, Review of Accounting Studies Conference

2022: AAA/Deloitte Doctoral Consortium, ISCA PAIB Conference, Review of Accounting Studies Conference

2021: University of Illinois PwC Young Scholars Research Symposium, AAA/Deloitte Doctoral Consortium, Contemporary Accounting Research Conference, Review of Accounting Studies Conference

2020: Cambridge Accounting Research Camp, AAA/Deloitte Doctoral Consortium, Contemporary Accounting Research Conference, Review of Accounting Studies Conference

2019: University of Michigan Kapnick Accounting Spring Conference, Global Issues in Accounting Conference, Review of Accounting Studies Conference

2018: Wuhan University Luojia Accounting Research Symposium, Review of Accounting Studies Conference

2017: Colorado Summer Accounting Research Conference

2016: Colorado Summer Accounting Research Conference, Global Issues in Accounting Conference, Review of Accounting Studies Conference

2015: Review of Accounting Studies Conference, INSEAD Accounting Symposium

2014: Center for Accounting Research and Education Conference, Journal of Accounting and Economics Conference

2013: INSEAD Accounting Symposium, Penn State Accounting Research Conference, Center for Accounting Research and Education Conference, Journal of Accounting and Economics Conference

2012: University of Illinois Symposium on Auditing Research, Journal of Accounting and Economics Conference

2011: Penn State Accounting Research Conference, Tilburg University Fall Camp, AAA New Faculty Consortium, Journal of Accounting and Economics Conference

2010: Toronto Accounting Research Conference, New York University Summer Camp, Journal of Accounting and Economics Conference

OTHER PUBLICATIONS

1. [“Commentary: Beyond Metrics: Is Singapore’s Fixation on Measuring Everything Holding it Back?”](#)
Published in Straits Times, June 10th, 2026
2. [“Commentary: Delayed Climate Reporting Requirements Threaten Singapore’s Sustainability Leadership”](#)
(with Jiwei Wang and Liandong Zhang)
Published in Channel News Asia, November 19th, 2025
3. [“Bamboo Bridge Logistics: Linking Executive Remuneration to Sustainability Goals”](#)
(with Wee Kiat Lim and Rencheng Wang)
Singapore Management University Business Management Cases (SMU 24-0016)
4. [“Sustainability Transformation in the Singapore Manufacturing Sector”](#)
Joint study with Jiwei Wang, Liandong Zhang, Institute of Singapore Chartered Accountants, Deloitte, and Singapore Manufacturing Federation (2023)
5. [“Nurturing Accountants with the Right Expertise for the Green Economy”](#)
(with Jiwei Wang)
Published in *Business Times*, March 15, 2023, page 15
6. [“Sustainability: Jobs and Skills for the Accounting Profession”](#)
Joint study with Jiwei Wang, Liandong Zhang, Institute of Singapore Chartered Accountants, Ernst & Young, and Singapore Accountancy Commission (2022)
7. [“Yung Kee: Resolving Corporate Governance Troubles in a Hong Kong-based Family Business”](#)
(with Wee Kiat Lim and Rencheng Wang)
Singapore Management University Business Management Cases (SMU 21-0018)