

Pengkai Lin

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EMPLOYMENT

2021 – present Assistant Professor, School of Accountancy, Singapore Management University

EDUCATION

2017 – 2021 Ph.D. in Business Administration, Tulane University

2013 – 2017 Bachelor of Management in Accounting, Xiamen University

PUBLICATIONS

1. Marijuana Liberalization and Public Finance: A Capital Market Perspective on the Passage of Medical Use Laws (with Stephanie F. Cheng and Gus De Franco)
 - *Journal of Accounting and Economics*, 2023; 75(1): 101516
 - Semifinalist of FMA Annual Meeting (2020) Best Paper Awards
 - Featured in *Brookings Up Front*
2. “High” Innovators? Marijuana Legalization and Regional Innovation (with Stephanie F. Cheng, Yinliang Tan, and Yuchen Zhang)
 - *Production and Operations Management*, 2023; 32(3): 685-703
 - Selected as *Lead Article*
3. Riding the Blockchain Mania: Public Firms’ Speculative 8-K Disclosures (with Stephanie F. Cheng, Gus De Franco, and Haibo Jiang)
 - *Management Science*, 2019; 65(12): 5449-5956
 - Featured in *Columbia Law School Blue Sky Blog* and *Bloomberg Opinion*

WORKING PAPERS

4. Breaking the Language Barriers? Machine Translation Technology and Analysts’ Forecasts for Multinational Firms (with Bingxu Fang)
5. Prompting Information Acquisition as a Newswire Journalist: Evidence from Newswire Stories around Earnings Announcements (with Jeremiah Green and Nina Xu)
6. Do Emotions Affect Audit Practice? Terrorist Attacks and Accounting Misstatements (Solo-authored)
7. The Role of Exhibits in Form 10-K: Evidence from Information Acquisition within the 10-K Bundle (with Stephanie F. Cheng and Yimeng Li)

8. The Primacy Effect in Information Acquisition: Evidence from 10-K Exhibits (with Stephanie F. Cheng and Yimeng Li)

TEACHING

- 2022 – present Instructor, Financial Accounting (Undergraduate), Singapore Management University
- 2020 Co-Instructor, Accounting Analytics (Graduate), Tulane University

TEACHING CASE

- 2020 Plato Renovation Company Case: Estimating Bad Debts Using Detailed Customer Transaction Data (Accounting Analytics case and teaching note co-written with Gus De Franco. Presented at 2020 AAA Conference of Teaching and Learning in Accounting.)

CONFERENCE PRESENTATIONS AND DISCUSSIONS

- 2024 FARS Midyear Meeting (P, D), IAS Midyear Meeting (P, D)
- 2023 Hawaii Accounting Research Conference (P), CAAA Annual Conference (C), 4th Analyst Research Conference (C), Haskayne and Fox Accounting Conference (C), Journal of Finance and Data Science Conference (P), FMA Annual Meeting (C)
- 2022 Haskayne and Fox Accounting Conference (C), Rotman Accounting Research Conference (C)
- 2021 FARS Midyear Meeting (P), Auditing Section Midyear Meeting (P), MFA Annual Meeting (P)
- 2020 Brookings Municipal Finance Conference (P), AAA Annual Meeting (D)
*Presenter (P), Discussant (D), Co-author presentation (C)

OTHER CONFERENCE PARTICIPATION

- 2023 Tri-Uni Conference, ABFER Annual Conference, SMU-TiU Joint Conference, MIT Asia Conference, SOAR Symposium
- 2022 Tri-Uni Conference, ABFER Annual Conference, SOAR Symposium
- 2021 SOAR Symposium
- 2020 FARS Midyear Meeting, SFS Cavalcade North America, WFA Conference, UT-Austin PhD Student Symposium on Financial Market Policy Developments and Research, UIUC Symposium on Auditing Research and Doctoral Consortium, PCAOB Conference on Auditing and Capital Markets
- 2019 FMA Annual Meeting
- 2018 Annual Conference on Financial Economics and Accounting (CFEA)

WORKSHOP PRESENTATIONS

- 2023 Singapore Management University, Xi'an Jiaotong University, University of Melbourne, University of New South Wales
- 2020 Singapore Management University, Hong Kong Baptist University, Shanghai University of Finance and Economics

PROFESSIONAL SERVICE

- Reviewer *The Accounting Review; Contemporary Accounting Research; European Accounting Review; FARS Midyear Meeting; AAA Annual Meeting; Auditing Section Midyear Meeting; IAS Midyear Meeting; Hawaii Accounting Research Conference; EAA Annual Congress; SOAR Accounting Symposium*
- Co-Supervisor PhD Second Year Paper (2022-2023)

HONORS AND AWARDS

- 2020 FARS Doctoral Consortium Fellowship
- 2016 Champion, QP Case Analysis Competition (Mainland China), HKICPA
- 2015 National Scholarship, Ministry of Education of China
- 2015 Fung Scholar, Victor and William Fung Foundation

OTHER WORK EXPERIENCE

- 2016 Tax Analyst Intern, Dell Company Limited, China
- 2015 Consultant Intern, Dayi Management Consulting Corporation, China

STUDY VISITS

- 2016 Lund University (Exchange Program), Sweden
- 2015 The University of Hong Kong (Exchange Program), Hong Kong SAR, China

Updated January 2024