

# Pengkai Lin

School of Accountancy  
Singapore Management University  
60 Stamford Road, Singapore, 178900

Email: [pklin@smu.edu.sg](mailto:pklin@smu.edu.sg)  
Phone: +65 6826 4837  
Website: [www.pengkailin.com](http://www.pengkailin.com)

## 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. Does Generative AI Facilitate Investor Trading? Early Evidence from ChatGPT Outages, with Qiang Cheng and Yue Zhao, *Journal of Accounting and Economics* (2025), 80(2–3): 101821.
2. 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
3. “High” Innovators? Marijuana Legalization and Regional Innovation, with Stephanie F. Cheng, Yinliang Tan, and Yuchen Zhang, *Production and Operations Management* (Lead Article) (2023), 32(3): 685–703.
4. 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.

## WORKING PAPERS

5. Attention to Detail: How Do Information Users Process Exhibits in Form 10-K?, with Stephanie F. Cheng and Yimeng Li.
  - Accepted for presentation at the *Review of Accounting Studies* 2025 Conference
6. Professional Skepticism and Newswire Summaries of Earnings Announcements, with Jeremiah Green and Nina Xu.
7. Technology as a Public Good: Evidence from Google Translate and Sell-Side Analysts’ Language Barriers, with Bingxu Fang.
8. Empowering the Many, Overpowering the Market? Open-Source Algorithms and Information Processing Efficiency, with Stephanie F. Cheng, Richard Crowley, and Yuan Zhao.
9. Do Emotions Affect Audit Practice? Terrorist Attacks and Accounting Misstatements, solo-

authored.

## **POLICY AND MEDIA MENTIONS**

- “Does Generative AI Facilitate Investor Trading? Early Evidence from ChatGPT Outages”
  - Cited by The Financial Stability Board (FSB) and The Public Company Accounting Oversight Board (PCAOB)
  - Covered by Hacker News, Larry’s Substack, Medium, Naked Capitalism, National Affairs, Superpower Daily, The Mayukh Show Podcast, TradeLearner, Warsaw.AI News, Whole Mars Catalog, Zanista AI, etc.
- “Marijuana Liberalization and Public Finance: A Capital Market Perspective on the Passage of Medical Use Laws”
  - Covered by Brookings Up Front and National Affairs
- “Riding the Blockchain Mania: Public Firms’ Speculative 8-K Disclosures”
  - Covered by Columbia Law School Blue Sky Blog and Bloomberg Opinion (Money Stuff by Matt Levine)

## **TEACHING**

2025 – present	Statistical Programming (Undergraduate), Singapore Management University (average rating: 6.6 / 7.0)
2022 – 2023	Financial Accounting (Undergraduate), Singapore Management University (average rating: 6.4 / 7.0)
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)
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## **WORKSHOP PRESENTATIONS**

2025	Rutgers AIS Summer Research Workshop
2024	Chinese University of Hong Kong, Shenzhen
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**

### **Ad-hoc Referee**

Journals	<i>The Accounting Review, Contemporary Accounting Research, European Accounting Review, Journal of Policy Analysis and Management</i>
Conferences	FARS Midyear Meeting, AAA Annual Meeting, Auditing Section Midyear Meeting, IAS Midyear Meeting, Hawaii Accounting Research Conference, EAA Annual Congress, SOAR Accounting Symposium, Research Grants Council of Hong Kong

### **PhD Supervision**

2026	Dissertation Committee Member, Yue Zhao (initial placement: City University of Hong Kong)
2022 – 2023	Co-Supervisor for PhD second-year paper, Zichen Tian

### **Undergraduate Mentorship**

2025	Research Assistant Mentor, Andrew Lee (SMU Overseas PhD Scholar at the University of Illinois Urbana–Champaign)
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### **Internal Service**

2025 – 2026	Seminar Coordinator, School of Accountancy, SMU
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## **CONFERENCE PRESENTATIONS AND DISCUSSIONS**

2025	FARS Midyear Meeting (C), Swiss Accounting Research Alpine Camp (C), EAA Annual Congress (C), China International Conference in Finance (C), The Mediterranean Accounting Conference (C), AAA Annual Meeting (C), China Tech-Fin Research Conference (C), RAST Conference (P)
2024	FARS Midyear Meeting (P, D), IAS Midyear Meeting (P, D), Tri-Uni Conference (P), ABFER Annual Conference (P), CAPANA Annual Conference (C), AAA Annual Meeting (P, D), Fox and Haskayne Accounting Conference (P, D)
2023	Hawaii Accounting Research Conference (P), CAAA Annual Conference (C), 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**

2025	Tri-Uni Conference, Singapore Accounting Symposium
2024	SMU-XNAI-XMU Joint Conference, CUHK Accounting Research Conference,

	SOAR Symposium
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

### **AWARDS, GRANTS AND FELLOWSHIPS**

2025	Most Promising Researcher, School of Accountancy, SMU
2025	Most Promising Teacher, School of Accountancy, SMU
2024	AcRF Tier 1 Grant (S\$21,000), Ministry of Education, Singapore
2024 – 2025	Della Suantio Fellowship, SMU
2023	AcRF Tier 1 Grant (S\$12,000), Ministry of Education, Singapore
2020	FARS Doctoral Consortium Fellowship
2016	Champion, QP Case Analysis Competition (Mainland China), Hong Kong Institute of Certified Public Accountants (HKICPA)
2015	National Scholarship, Ministry of Education, 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

### **EXCHANGE PROGRAMS**

2016	Lund University, Sweden
2015	The University of Hong Kong, Hong Kong SAR, China