

HOLLY YANG

Associate Professor of Accounting
Co-Director (Academic Research), School of Accountancy Research Center
Singapore Management University
60 Stamford Road Level 4, Singapore 178900
Office: +65 6808-5447
Email: hollyyang@smu.edu.sg
Homepage: <https://sites.google.com/site/holly0417phd/>

EDUCATION

<i>Cornell University, Johnson Graduate School of Management</i> Ph.D., Accounting, 2010	Ithaca, NY
<i>Cornell University, Johnson Graduate School of Management</i> M.S., Management, 2008	
<i>University of Michigan, Stephen M. Ross School of Business</i> Master of Accounting, 2004	Ann Arbor, MI
<i>National Taiwan University</i> B.B.A., Accounting, 2003 Exchange Program –University of Toronto, 2002-2003	Taipei, Taiwan

ACADEMIC EMPLOYMENT

<i>Singapore Management University, School of Accountancy</i> Associate Professor (with tenure; maternity leave in 2017 and 2021) Assistant Professor Visiting Assistant Professor	2017-present 2014-2016 2013-2014
<i>University of Pennsylvania, The Wharton School</i> Assistant Professor Lecturer	2010-2014 2009-2010

RESEARCH AND TEACHING INTERESTS

Research interests: corporate disclosure, capital markets research, sustainability
Teaching interests: financial accounting, sustainability accounting and reporting

REFEREED PUBLICATIONS

1. “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
2. “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
3. “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

4. “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
5. “CEO Overconfidence and Management Forecasting”
(with Paul Hribar)
Contemporary Accounting Research (2016), Vol. 33, pp. 204-227
*Featured in *Knowledge@Wharton* and *ChiefExecutive.net*
6. “Capital Market Consequences of Managers’ Voluntary Disclosure Styles”
(sole-authored paper)
Journal of Accounting and Economics (2012), Vol. 53, pp. 167-184
*Featured in Harvard Law School Forum on Corporate Governance and Financial Regulation
7. “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

1. “Institutional Cross-Ownership of Peer Firms and Revelatory Price Efficiency”
(with Young Jun Cho)
*Featured in *Asian Scientist* and *Business Times*
2. “Do Managers Learn from Analyst Participation in Conference Calls?”
(with Amanda Awyong and Young Jun Cho)
3. “Disclosure Processing Costs and Revelatory Price Efficiency: Evidence from XBRL-Formatted Financial Reporting”
(with Young Jun Cho and Ying-Chi Huang)
4. “Corporate Disclosures for Green Supply Chains: Evidence from Scope 3 Emissions Disclosure”
(with Young Jun Cho, Jungbae Kim, and Mengjie Yang)
5. “Monitoring Externalities of Climate-Related Disclosures: Evidence from Facility Emissions”
(with Young Jun Cho and Jungbae Kim)
*Featured in the 2022 World Cities Summit Exhibition
6. “How Do Analysts Affect Corporate Innovation: Evidence from Site Visits”
(with Qiang Cheng, Yutao Wang, and Zheyuan Zhang)

OTHER PUBLICATIONS

1. [“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)

2. [“Nurturing Accountants with the Right Expertise for the Green Economy”](#)
Holly Yang and Jiwei Wang
Published in *Business Times*, March 15, 2023, page 15
3. [“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)
4. “Yung Kee: Resolving Corporate Governance Troubles in a Hong Kong-based Family Business”
Wee Kiat Lim, Rencheng Wang, and Holly Yang
Singapore Management University Business Management Cases ([SMU 21-0018](#))

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

ACCT332 Accounting Thought and Governance, Undergraduate-Level Course

ACCT431 Sustainability Accounting and Reporting, Undergraduate-Level Course

ACCT657 Financial Reporting in the IFRS World Part 1, Graduate-Level Course

ACCT666 Financial Reporting in the IFRS World Part 1, Graduate-Level Course (instruction in Mandarin)

ACCT702 Introduction to Accounting Research, Graduate-Level Course

ACCT715 Introductory Research Project, Graduate-Level Course

University of Pennsylvania, The Wharton School

ACC202 Intermediate Accounting, Undergraduate-Level Course

Cornell University, Johnson Graduate School of Management

NCC550 Financial Accounting, Graduate-Level Course

University of Michigan, Stephen M. Ross School of Business

ACC271 Financial Accounting, Undergraduate-Level Course

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

RESEARCH PRESENTATIONS

2024: FARS Mid-year Meeting (discussion), UTS Summer Conference (scheduled), Griffith University (scheduled)

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

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

HONORS AND AWARDS

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

SOA Most Outstanding Teacher, 2022

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

Dean's List for Teaching Excellence, 2020 & 2022

Dean's List for Curriculum Contribution, 2019 & 2023

SMU Faculty Contribution to Student Life Award, 2017

AAA Financial Accounting and Reporting Section Outstanding Service Award, 2016

SMU Most Promising Teacher Award Nominee, 2015

SOA Most Outstanding Newcomer Teaching Award, 2014

The Wharton School Dean's Research Fund, 2011 and 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

PROFESSIONAL SERVICE

Editorial Appointments

Associate Editor for *European Accounting Review*, 2024-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)

Vice-President, 2023-2024
Conference Program Committee, 2018-2023

Organizing Committees

Hawaii Accounting Research Conference Organizing Committee, 2021-2023
AAA/Deloitte Doctoral Consortium Faculty Committee, 2020-2022
MIT Asia Conference in Accounting Program Committee, 2014-2018

Singapore Management University

University-level Committees and Service

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

SOA ESG Cluster Research Committee, 2022-present
SOA Digital Transformation Research Committee, 2021-2022
SOA Tenure-track Recruiting Committee, 2020-present
SOA Evaluation Committee for Contract Renewal and Tenure Promotion, 2017-present
School of Accountancy Research Center Co-director (Academic Research), 2017-present
SOA PhD Program Planning Committee, 2015-2017

SOA Research Workshop Coordinator, 2015-2016

PhD Student Supervision:

- Amanda Awyong (Accounting, committee), 1st placement: Hong Kong Baptist University (2023)
- Ying-Chi Huang (Accounting, chair), expected graduation 2024
- Mengjie Yang (Accounting, committee), expected graduation 2024

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