

YUE Heng

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Education

PhD, Tulane University, United States of America, 2004

Bachelor in Management, Beijing University, China, 1997

Academic Appointments

Professor of Accounting, School of Accountancy, SMU, Jul 2023 - Present

Associate Professor of Accounting, School of Accountancy, SMU, Jul 2015 - Jun 2023

Assistant Professor, Associate Professor, Professor, Guanghua School of Management, Peking University, China, Aug 2004 - Jun 2015

Academic Administrative Positions

Programme Director, SMU Tsinghua Joint Master of Science in CFO Leadership (MCFO) Program, School of Accountancy, SMU, Jul 2017 - Present

Programme Director, SMU Tsinghua Joint MCFO Program, School of Accountancy, SMU, Jul 2015 - Jun 2017

RESEARCH

Research Interests

Corporate governance, voluntary disclosure, earnings management, emerging capital market

Publications

Journal Articles [Refereed]

Public Communication of Audit Risks and Related-Party Transactions: Evidence from China, by HOPE, Ole-Kristian; YUE, Heng; ZHONG, Qinlin. (2023). *Auditing: A Journal of Practice & Theory*, 42 (4), 23-44. <https://doi.org/10.2308/AJPT-2021-184> (Published)

- Friends can help: The effects of relationship in the Chinese book-building process, by LUO, Ting; LUO, Wei; YUE, Heng; ZHANG, Lu. (2023). *Journal of Accounting and Public Policy*, 42 (3), <https://doi.org/10.1016/j.jaccpubpol.2022.107054> (Published)
- Information sharing between mutual funds and auditors, by HOPE, Ole-Kristian; RAO, Pingui; XU, Yanping; YUE, Heng. (2023). *Journal of Business Finance and Accounting*, 50 (1-2), <https://doi.org/10.1111/jbfa.12636> (Advance Online)
- Short sellers and insider trading profitability: A natural experiment, by CHEN, Xia; CHENG, Qiang; LUO, Ting; YUE, Heng. (2022). *Journal of Accounting and Public Policy*, 41 (3), 1-19. <https://doi.org/10.1016/j.jaccpubpol.2021.106936> (Published)
- The politics of bank opacity, by YUE, Heng; ZHANG, Liandong; ZHONG, Qinlin. (2022). *Journal of Accounting and Economics*, 73 (2-3), 1-26. <https://doi.org/10.1016/j.jacceco.2021.101452> (Published)
- Information Quality and Workplace Safety, by HOPE, Ole-Kristian; WANG, Danye; YUE, Heng; ZHAO, Jianyu. (2022). *Journal of Management Accounting Research*, 34 (1), 133-162. <http://doi.org/10.2308/JMAR-2020-079> (Published)
- Financial capacity and the demand for audit quality, by LIM, Chee Yeow; LOBO, Gerald J.; RAO, Pingui; YUE, Heng. (2022). *Accounting and Business Research*, 52 (1), 1-37. <https://doi.org/10.1080/00014788.2020.1824116> (Published)
- Short Sellers and Long-Run Management Forecasts, by CHEN, Xia; CHENG, Qiang; LUO, Ting; YUE, Heng. (2020). *Contemporary Accounting Research*, 37 (2), 802-838. <https://doi.org/10.1111/1911-3846.12554> (Published)
- China's Anti-Corruption Campaign and Financial Reporting Quality, by HOPE, Ole-Kristian; YUE, Heng; ZHONG, Qinlin. (2020). *Contemporary Accounting Research*, 37 (2), 1015-1043. <https://doi.org/10.1111/1911-3846.12557> (Published)
- Allocation of Decision Rights Between the Parent Company and Its Subsidiaries, by LIU, Yuanyuan; LUO, Ting; YUE, Heng. (2018). *Journal of Accounting, Auditing and Finance*, 33 (3), 355-381. <https://doi.org/10.1177/0148558X16648032> (Published)
- Return predictability and the real option value of segments, by RAO, Pingui; YUE, Heng; ZHOU, Xin. (2018). *Review of Accounting Studies*, 23 (1), 167-199. <https://doi.org/10.1007/s11142-017-9421-3> (Published)
- An investigation of credit borrower concentration, by YUE, Heng; RAO, Pingui; ZHU, Jigao. (2015). *Journal of Banking and Finance*, 54 208-221. <https://doi.org/10.1016/j.jbankfin.2015.01.011> (Published)
- Tunneling through Non-Operational Fund Occupancy: An investigation based on officially identified activities, by JIANG, Guohua; RAO, Pingui; YUE, Heng. (2015). *Journal of Corporate Finance*, 32 295-311. <https://doi.org/10.1016/j.jcorpfin.2014.10.011> (Published)
- How does culture influence corporate risk-taking?, by LI, Kai; GRIFFIN, Dale; YUE, Heng; ZHAO, Longkai. (2013). *Journal of Corporate Finance*, 23 <https://doi.org/10.1016/j.jcorpfin.2013.07.008> (Published)
- Managerial Incentives and Management Forecast Precision, by CHENG, Qiang; LUO, Ting; YUE, Heng. (2013). *Accounting Review*, 88 (5), 1575-1602. <https://doi.org/10.2308/accr-50506> (Published)
- Managerial Incentives and Management Forecast Precision, by CHENG, Qiang; LUO, Ting; YUE, Heng. (2013). *Accounting Review*, 88 (5), 1575-1702. <https://doi.org/10.2308/accr-50506> (Published)
- Firm structure and corporate cash holdings, by SUBRAMANIAM, Venkat; TANG, Tony; YUE, Heng; ZHOU, Xin. (2011). *Journal of Corporate Finance*, 17 (3), 759-773. <http://doi.org/10.1016/j.jcorpfin.2010.06.002> (Published)
- Tunneling through intercorporate loans: The China experience, by JIANG, Guohua; LEE, Charles M. C.; YUE, Heng. (2010). *Journal of Financial Economics*, 98 (1), 1-20. <https://doi.org/10.1016/j.jfineco.2010.05.002> (Published)

- National culture and capital structure decisions: Evidence from foreign joint ventures in China, by LI, Kai; GRIFFIN, Dale W.; YUE, Heng; ZHAO, Longkai. (2010). *Journal of International Business Studies*, <http://doi.org/10.2139/ssrn.1676900> (Published)
- Information Risk and Underwriter Switching in SEOs: Evidence from China, by LUO, Wei; RAO, Pingui, YUE, Heng. (2010). *Journal of Business Finance and Accounting*, 37 (7-8), 905-928. <http://doi.org/10.1111/j.1468-5957.2010.02211.x> (Published)
- Corporate Philanthropic Giving, Advertising Intensity, and Industry Competition Level, by ZHANG, Ran; ZHU, Jigao; YUE, Heng; ZHU, Chunyan. (2010). *Journal of Business Ethics*, 94 (1), 39-52. <https://doi.org/10.1007/s10551-009-0248-0> (Published)
- Ownership, institutions, and capital structure: Evidence from China, by LI, Kai; YUE, Heng; ZHAO, Longkai. (2009). *Journal of Comparative Economics*, 37 (3), 471-490. <http://doi.org/10.1016/j.jce.2009.07.001> (Published)
- A re-examination of China's share issue privatization, by JIANG, Guohua; YUE, Heng; ZHAO, Longkai. (2009). *Journal of Banking and Finance*, 33 (12), 2322-2332. <http://doi.org/10.1016/j.jbankfin.2009.06.008> (Published)
- Corporate tax, capital structure, and the accessibility of bank loans: Evidence from China, by WU, Liansheng; YUE, Heng. (2009). *Journal of Banking and Finance*, 33 (1), 30-38. <https://doi.org/10.1016/j.jbankfin.2006.10.030> (Published)
- Profitability analysis of Chinese listed firms: 1992-2004, by NIU, Jianjun; YUE, Heng; JIANG, Guohua. (2008). *Frontiers of Business Research in China*, 2 (4), 497-517. <https://doi.org/10.1007/s11782-008-0029-0> (Published)
- Performance, growth and earnings management, by LEE, Chi Wen Jevons; LI, Laura Yue; YUE, Heng. (2006). *Review of Accounting Studies*, 11 (2-3), 305-334. <http://doi.org/10.1007/s11142-006-9009-9> (Published)
- Board structure, political influence and firm performance: An empirical study on publicly listed firms in China, by HAN, Dongping; WANG, Fusheng; YUE, Heng. (2004). *Asia-Pacific Journal of Accounting & Economics*, 11 (1), 77-94. <http://doi.org/10.1080/16081625.2004.10510633> (Published)

Research Grants

Singapore Management University

Regulator Onsite Inspection and Related Party Transactions, SMU Internal Grant, Ministry of Education (MOE) Tier 1 , PI (Project Level): YUE Heng, 2021, S\$10,000

TEACHING

Courses Taught

Singapore Management University

Undergraduate Programmes :

Advanced Financial Accounting

Postgraduate Professional Programmes :

Advanced Financial Accounting

Financial Reporting in the IFRS World (Part II)

Postgraduate Research Programmes :

Dissertation

Empirical Research Project I

Enterprise Risk Management

Introductory Research Project

Other Institutions

Financial Accounting, Masters, Peking University

EXTERNAL SERVICE – PROFESSIONAL

Committee Member, Board of directors, Minsheng Insurance, 2018 - Present

Reviewer Ad Hoc Reviewer, Academic Journals: TAR, CAR, RAST, JCF, 2018 - Present

Reviewer Ad Hoc Reviewer, Hong Kong Research Grants Council, 2018 - Present

Member Board of Directors, Hua Neng International, 2016 - 2020