

Yong Yu
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EDUCATION

- Ph.D. in Accounting, Pennsylvania State University, 2006
- M.A. in Economics, Tulane University, 2002
- B.A. in International Accounting, Tsinghua University (China), 1999

ACADEMIC EXPERIENCE

McCombs School of Business, University of Texas at Austin

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|---|----------------|
| C. Aubrey Smith Professor in Accounting | 2020 – present |
| Professor of Accounting | 2018 – 2020 |
| Associate Professor of Accounting, | 2012 – 2018 |
| Assistant Professor of Accounting, | 2006 – 2012 |

RESEARCH

Publications

- (1) "The effect of issuing biased earnings forecasts on analysts' access to management and survival" (with Bin Ke), *Journal of Accounting Research*, 2006, 44, 965 – 999.
- (2) "Earnings surprises that motivate analysts to reduce average forecast error" (with Orié Barron and Donal Byard), *The Accounting Review*, 2008, 83, 303 – 325.
- (3) "The effect of Regulation FD on transient institutional investors' trading behavior" (with Bin Ke and Kathy Petroni), *Journal of Accounting Research*, 2008, 46, 853 – 883.
- (4) "Further evidence on the relation between analysts' forecast dispersion and stock returns" (with Orié Barron and Mary Stanford), *Contemporary Accounting Research*, 2009, 46, 853 – 883.
- (5) "The effect of mandatory IFRS adoption on financial analysts' information environment" (with Donal Byard and Ying Li), *Journal of Accounting Research*, 2011, 49, 69 – 96.

- (6) "Determinants of disclosure noncompliance and the effect of the SEC review: Evidence from the 2006 mandated compensation disclosure regulations" (with John Robinson and Yanfeng Xue), *The Accounting Review*, 2011, 86, 1415 – 1444.
- (7) "Institutional ownership and conservatism" (with Santhosh Ramalingegowda), *Journal of Accounting and Economics*, 2012, 53, 98 – 114.
- (8) "The timeliness of bad earnings news and litigation risk" (with Dain Donelson, John McInnis, and Richard Mergenthaler), *The Accounting Review*, 2012, 87, 1967 – 1991.
- (9) "Home country investor protection, ownership structure and cross-listed firms' compliance with SOX-mandated internal control deficiency disclosures" (with Guojin Gong and Bin Ke), *Contemporary Accounting Research*, 2013, 30, 1490 – 1532.
- (10) "The role of financial reporting quality in mitigating the constraining effect of dividend policy on investment decisions" (with Santhosh Ramalingegowda and Chan-San Wang), *The Accounting Review*, 2013, 88, 1007 – 1039.
- (11) "Earnings announcement disclosures and changes in analysts' information" (with Orië Barron and Donal Byard), *Contemporary Accounting Research*, 2017, 34, 343 – 373.
- (12) "The effect of financial reporting quality on corporate dividend policy" (with David Koo and Santhosh Ramalingegowda), *Review of Accounting Studies*, 2017, 22, 753 – 790.
- (13) "Product market competition and managerial disclosure of earnings forecasts: Evidence from import tariff reductions" (with Ying Huang and Ross Jennings), *The Accounting Review*, 2017, 92, 185 – 207.
- (14) "Can transient institutions correctly interpret small negative earnings surprises in the absence of access to management's private information?" (with Gang Hu and Bin Ke), *Journal of Accounting, Auditing and Finance*, 2018, 33, 3 – 33.
- (15) "Does fair value accounting provide more useful financial statements for banks than current GAAP accounting?" (with John McInnis and Chris Yust), *The Accounting Review*, 2018, 93, 257 – 279.
- (16) "Analyst stock ownership and stock recommendations" (with Jesse Chan, Steve Lin, and Wuyang Zhao), *Journal of Accounting and Economics*, 2018, 66, 471 – 498.
- (17) "The role of accounting conservatism in capital structure adjustment" (with Santhosh Ramalingegowda), *Journal of Accounting, Auditing and Finance*, forthcoming.

- (18) “Why don’t analysts use their earnings forecasts in generating stock recommendations?” (with Bin Ke), *China Accounting and Finance Review*, forthcoming.
- (19) "Do political connections induce more or less opportunistic financial Reporting? Evidence from Close Elections" (with Ross Jennings and Antonis Kartapanis), *Contemporary Accounting Research*, forthcoming.
- (20) "Common institutional ownership and financial misreporting?" (with Santhosh Ramalingegowda and Steve Utke), *Contemporary Accounting Research*, forthcoming.
- (21) “The effect of managerial litigation risk on earnings warnings: Evidence from a natural experiment” (with Ying Huang, Ningzhong Li and Xiaolu Zhou), *Journal of Accounting Research*, forthcoming.
- (22) “Third-party consequences of changes in managerial fiduciary duties: the case of auditors’ going concern opinions” (with Santosh Ramalingegowda and Liang Tan), *Management Science*, accepted.

Book Chapter

- “Fair value accounting: China experience” (with Jun Chen), *The Routledge Companion to Fair Value in Accounting*, edited by Gilad Livne and Garen Markarian, Routledge, 2018.

Invited Research Presentations

2019

University of Toronto Annual Rotman Accounting Research Conference, Conference on the Chicago School and Research Related to Organizational and Market Risk, National Taiwan University, Zhejiang University, SUNY at Buffalo, Fudan University

2018

Zhejiang University, Shanghai University of Finance and Economics, Baruch College, Fudan University, Singapore Management University 2018 Symposium (discussant)

2017

University of Georgia, *Journal of Accounting and Economics* Conference at Wharton,

2016

Hong Kong University of Science and technology, University of Hong Kong, Singapore Management University, National University of Singapore

2015

Duke University

2014

Florida International University, National Taiwan University, Pennsylvania State

2013

University of North Carolina at Chapel Hill, University of Texas at Austin, National Taiwan University, Texas A&M University, University of Texas at Dallas

2012

National Taiwan University, Chinese University of Hong Kong, NTU-CITY-SUFE Three-School Accounting Research conference (discussant)

2011

AAA FARS Mid-Year Meeting, City University of Hong Kong, National Taiwan University, University of Texas at Austin Spring Research Conference, AAA Annual Meeting at Denver, Georgetown University, Tilburg University Accounting Research Camp. Hong Kong University of Science & Technology accounting research symposium (discussant), Singapore Management University 2010 Symposium (discussant), NTU-CITY-SUFE Accounting Research conference (discussant)

2010

Nanyang Technological University, Singapore Management University, American Accounting Association FARS Mid-Year Meeting at San Diego, Singapore Management University 2010 Symposium.

2009

AAA FARS Meeting at New Orleans, AAA Annual Meeting at New York City, George Washington University, University of Michigan.

2008

International Symposium on Audit Research (ISAR) at Los Angeles, AAA Annual Meeting at Los Angeles, 5th Annual UT-Austin Accounting and Finance Conference, 19th Annual conference on Financial Economics and Accounting.

2007

18th Annual conference on Financial Economics and Accounting at New York University, AAA Annual Meeting at Chicago, Lone-star Accounting Research Conference, University of Texas at Austin, Michigan State University

2006

AAA Annual Meeting at Washington D.C., Baruch College, University of Texas at Austin, University of Toronto, University of Georgia, University of Utah, University of Minnesota, Southern Methodist University, UCLA, Washington University at St. Louis, University of Rochester, Northwestern University, Purdue University, Georgetown University, University of Washington, Arizona State University.

2005

AAA Annual Meeting at San Francisco, AAA FARS Meeting at San Diego.

SCHOLARSHIPS & HONORS

CBA Foundation Research Excellence Award for Assistant Professors, McCombs School of Business, University of Texas at Austin, 2011 – 2012

TEACHING

Teaching Interests

Financial Statement Analysis, Financial Accounting, Doctoral Seminar in Empirical Capital Markets Research

Teaching Experience

Financial Statement Analysis for Master in Professional Accounting (MPA), Master in Business Administration (MBA) and Master in Finance (MSF) programs, University of Texas at Austin, 2006 – present

Doctoral Seminar in Empirical Financial Accounting Research, University of Texas at Austin, 2010 – present

Executive Education Sinopec Financial Executive program, University of Texas at Austin, 2012 – 2015

Doctoral Seminar in Contemporary Accounting Topics, University of Texas at Austin, 2011 – 2012

Introductory Financial and Managerial Accounting for undergraduates, Pennsylvania State University, 2005 – 2006

Supervision of Ph.D. Students

Dissertation chair/co-chair (first appointment)

Jesse Chan, chair, in progress

Ying Huang, co-chair, 2017 (University of Texas at Dallas)

Chris Yust, chair, 2015 (Texas A&M University)

Dissertation committee member (first appointment)

Kristen Valentine, 2019 (University of Georgia)

Brian Monsen, 2018 (Ohio State University)

Lisa De Simone, 2013 (Stanford University)

Marcy Shepardson, 2012 (Indiana University)

Casey Schwab, 2009 (University of Georgia)

Robert Resuttek, 2008 (Dartmouth college)

Summer paper supervisor

Jesse Chan, 2019 (second-year paper), 2018 (first-year paper)

Yue Wang, 2017 (second-year paper), 2016 (first-year paper)

Antonis Kartapanis, 2015 (first-year paper)

Chris Yust, 2012 (second-year paper), 2011 (first-year paper)

Brent Lao, 2010 (second-year paper)

CREDENTIALS

Passed the Uniform CGA (Certified General Accountants) Exam of Canada, 1999

SERVICE

University of Texas

Faculty Council Business – Grievance Hearing Pool, 2020 – present

University of Texas, McCombs School of Business

Diversity and Inclusion committee, 2019 – present

University of Texas, Department of Accounting

Executive committee, 2016 – 2018

Brownbag coordinator, 2017 – present

Workshop coordinator, 2013 – 2015

Doctoral comprehensive exam committee, 2010 – 2016, 2017 – 2018, 2019-2020

Doctoral continuing evaluation committee, 2010 – 2016

Doctoral admission Committee, 2009 – 2010, 2014 – 2015, 2017 – present

Accounting high school summer camp, 2010 – 2011

Editorial Board/Committee Member

Editorial Board, *The Accounting Review*, 2014 – present

Editorial committee member, AAA FARS Mid-year Meeting, 2017

Editorial committee member, European Accounting Association Annual Congress, 2017

Best Paper committee member, AAA FARS Mid-year Meeting, 2019

Editorial Board, *China Accounting and Finance Review*, 2019 – 2021

Track Chair, University of Hawaii Accounting Research Conference, 2019 – present

Ad Hoc Reviewer

Accounting Horizons, Accounting, Organization and Society, Accounting Review, Contemporary Accounting Research, Corporate Governance: An International Review, European Accounting Review, Financial Review, International Journal of Forecasting, Journal of Accounting and Economics, Journal of Accounting Research, Journal of Accounting and Public Policy, Journal of Accounting, Auditing and Finance, Journal of Banking and Finance, Journal of Behavioral Finance, Journal of Business Finance and Accounting, Journal of Contemporary Accounting and Economics, Journal of Economics and Business, Journal of Finance, Journal of International Business Studies, Management Science, Managerial Finance, Review of Accounting Studies, Research Grant Council (RGC) of Hong Kong, AAA Annual and Mid-Year Meetings, CFEA conference.