Yong Yu

December 2013

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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, The University of Texas at Austin
Associate Professor of Accounting (with tenure) 2012 - present
Assistant Professor of Accounting, 2006 - 2012

Smeal School of Business, Pennsylvania State University
Teaching and Research Assistant, 2002 - 2006

RESEARCH

Research Interests

I am interested in empirical capital markets research. My current work focuses on the role of institutional investors and financial analysts, the effects of financial reporting on real decisions, and the determinants and consequences of managerial disclosures.

Publications

1. "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.

2. "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.

3. "The timeliness of bad earnings news and litigation risk" (with Dain Donelson, John McInnis, and Richard Mergenthaler), *The Accounting Review*, 2012, 87, 1967 - 1991.

4. “Institutional ownership and conservatism” (with Santhosh Ramalingegowda), *Journal of Accounting and Economics*, 2012, 53, 98 - 114.

5. “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.

6. "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.

7. "Further evidence on the relation between analysts' forecast dispersion and stock returns" (with Orie Barron and Mary Stanford), *Contemporary Accounting Research* 2009, 46, 853 - 883.

8. "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.

9. “Earnings surprises that motivate analysts to reduce average forecast error” (with Orie Barron and Donal Byard), *The Accounting Review* 2008, 83, 303 – 325.

10. “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.

Working Papers

1. "Does stronger corporate governance lead to higher financial reporting quality ? Evidence from a regression discontinuity analysis of shareholder-sponsored governance proposals" (with Liang Tan and Yanfeng Xue), June 2013.

2. "The effect of financial reporting quality on corporate dividend policy" (with Santhosh Ramalingegowda), December 2013.

3. "Is fair value income a more useful summary measure for banks' performance than GAAP net income?" (with John McInnis and Chris Yust), May 2013

4. "Earnings announcement disclosures and changes in analysts' information" (with Orie Barron and Donal Byard), December 2013.

5. “Financial reporting and corporate capital structure adjustments” (with Santhosh Ramalingegowda), December 2013.

6. "Why do cross-listed firms voluntarily adopt Regulation Fair Disclosure?" (with Mike Crawley and Bin Ke), March 2013.

7. "Institutional ownership and CEO equity incentives" (with Brian Bratten and Yanfeng Xue), February 2013.

8. "Do marketing questions matter? Analysts' inquiries in conference calls and intra-day stock performance" (with Nick Crain and Raji Srinivasan), January 2013.

9. “Financial disclosure effects on trading" (with Orie Barron and Donal Byard), May 2012.

10. "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), June 2011.

Invited Research Presentations

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

American Accounting Association FARS Mid-Year Meeting at Tampa, City University of Hong Kong, National Taiwan University, University of Texas at Austin Spring Research Conference, American Accounting Association 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 Three-School 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

American Accounting Association FARS Mid-Year Meeting at New Orleans, American Accounting Association Annual Meeting at New York City, George Washington University, University of Michigan.

2008

International Symposium on Audit Research (ISAR) at Los Angeles, American Accounting Association Annual Meeting at Los Angeles, 5th Annual UT-Austin Accounting and Finance Mini-Conference,

19th Annual conference on Financial Economics and Accounting at University of Texas at Austin

2007

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

2006

American Accounting Association 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

American Accounting Association Annual Meeting at San Francisco, American Accounting Association FARS Mid-Year Meeting at San Diego.

TEACHING

Teaching Interests

Financial Accounting; Financial Statement Analysis; Doctoral Seminar in Empirical Financial Accounting Research.

Teaching Experience

Financial Statement Analysis for Master in Professional Accounting (MPA) and Master in Business Administration (MBA) 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, 2012 - present

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

Introductory Financial and Managerial Accounting for undergraduates, Pennsylvania State University, 2003 – 2006

Supervision of Ph.D. Students

Dissertation committee chair: Chris Yust (in process).

Dissertation committee member (first appointment): Lisa De Simone, 2013 (Stanford); Marcy Shepardson, 2012 (Indiana University); Casey Schwab, 2009 (University of Georgia); Robert Resutek, 2008 (Dartmouth college).

Summer paper supervisor: Chris Yust, 2011, 2012; Brent Lao, 2010.

SCHOLARSHIPS & HONORS

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

Department nominee for Fred Brand Outstanding Graduate Student Teaching Award, Smeal College of Business, Pennsylvania State University, 2004 - 2005

CREDENTIALS

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

SERVICE

University of Texas, Department of Accounting

Research workshop coordinator, 2013-2014
Accounting high school summer camp, 2010-2011
Doctoral comprehensive exam committee, 2010-2013
Doctoral continuing evaluation committee, 2010-2013
Doctoral admission Committee, 2009-2010

Extramural

Ad hoc reviewer for

The *Accounting Review*
The *Contemporary Accounting Research*
The *Corporate Governance: An International Review*
The *European Accounting Review*
The *Financial Review*
The *Journal of Accounting and Economics*
The *Journal of Accounting and Public Policy*
The *Journal of Accounting, Auditing and Finance*
The *Journal of Behavioral Finance*
The *Journal of Contemporary Accounting and Economics*

The *Journal of Economics and Business*
The *Journal of Finance*
The *Journal of International Business Studies*
The *Managerial Finance*
Research Grant Council (RGC) of Hong Kong
Chinese Accounting Professors' Association of North America (CAPANA) annual research conference
AAA Annual and Mid-Year Meetings, Financial Accounting and Reporting Section

Outside reviewer for

University of Hawaii, 2012 (promotion to associate professor)