

Jennifer Wu Tucker

Fisher School of Accounting
Warrington College of Business
University of Florida

310 Gerson Hall, Gainesville, FL 32611
(352)273-0214 (office)
E-mail: jenny.tucker@warrington.ufl.edu

ACADEMIC EMPLOYMENT

University of Florida

Cook/Deloitte Professor, Full Professor	August 2016–present
Cook/Deloitte Term Professor, Associate Professor	March 2011–July 2016
Luciano Prida Sr. Term Professor, Associate Professor	August 2010–March 2011
Luciano Prida Sr. Term Professor, Assistant Professor	April 2006–July 2010
Assistant Professor	August 2004–April 2006

EDUCATION

New York University, Stern School of Business September 2000–May 2004
Ph.D. in Accounting, awarded in September 2004

University of Illinois at Urbana-Champaign

Accounting Doctoral Program September 1999–May 2000
Master of Accounting Science, awarded in May 1999 September 1998–May 1999

Northern Illinois University

Graduate Program of Accounting January 1997–August 1998
Graduate Program of Management Information Systems January 1997–August 1998

East China Institute of Technology

B.S. International Business, awarded in July 1991 September 1989–July 1991

Beijing Institute of Technology

B.S. Electronic Engineering, awarded in July 1989 September 1985–July 1989

PUBLICATIONS

1. “Does income smoothing improve earnings informativeness?” with Paul Zarowin. *The Accounting Review*, January 2006, Vol. 81 (1): 251-270.
2. “Classification and market pricing of the cash flows and accruals on trading positions,” with Stephen Ryan and Paul Zarowin. *The Accounting Review*, March 2006, Vol. 81 (2): 443-472.
3. “Is openness penalized? Stock returns around earnings warnings.” *The Accounting Review*, July 2007, Vol. 82 (4): 1055-1087.
4. “To guide or not to guide? Causes and consequences of stopping quarterly earnings guidance,” with Joel Houston and Baruch Lev. *Contemporary Accounting Research*, spring 2010, Vol. 27 (1): 143-185.
5. “Within-industry timing of earnings warnings: do managers herd?” with Senyo Tse. *Review of Accounting Studies*, December 2010, Vol. 15 (4): 879-914. Formerly titled “Industry-wide dynamics in earnings warnings.”

6. "Is silence golden? Earnings warnings and subsequent changes in analyst following." *Journal of Accounting, Auditing & Finance*, summer 2010, Vol. 25 (3): 431-456. Formerly titled "Does disclosure reputation explain earnings warnings?"
7. "Large-sample evidence on firms' year-over-year MD&A modifications," with Stephen V. Brown. *Journal of Accounting Research*, May 2011, Vol. 49 (2): 309-346. Lead article of the issue.
8. "Do managers use earnings guidance to influence street earnings exclusions?" with Ted Christensen, Kenneth Merkley, and Shankar Venkataraman. *Review of Accounting Studies*, 2011, Vol. 16: 501-527.
9. "Selection bias and econometric remedies in accounting and finance research." *Journal of Accounting Literature*, winter 2010, Vol. 29: 31-57.
10. "Nonearnings corporate guidance," with Hung-Yuan (Richard) Lu. *Financial Management*, winter 2012: 947-977.
11. "Causes and consequences of disaggregating earnings guidance," with Benjamin Lansford and Baruch Lev. *Journal of Business Finance & Accounting*, January/February 2013, Vol. 40 (1)&(2): 26-54. Formerly titled "Why do firms issue disaggregated earnings guidance? The archival evidence."
12. "Does the midpoint of range earnings forecasts represent managers' expectations?" with Will Ciconte and Marcus Kirk. *Review of Accounting Studies*, June 2014, Vol. 19 (2): 628-660.
13. "Analyst information production and the timing of annual earnings forecasts," with Sami Keskek and Senyo Tse. *Review of Accounting Studies*, December 2014, Vol. 19 (4): 1504-1531.
14. "Meeting individual analyst expectations," with Marcus Kirk and David Reppenhagen. *The Accounting Review*, November 2014, Vol. 89 (6): 2203-2231.
15. "The relation between disclosure quality and reporting quality: A discussion of Cassell, Myers, and Seidel (2015)." *Accounting, Organizations and Society*, 2015, Vol 46: 39-43.
16. "Securitization and insider trading," with Stephen Ryan and Ying Zhou. *The Accounting Review*, March 2016, Vol. 91(2): 649-675.
17. "Corporate disclosure and research opportunities in China," with Xinmin Zhang. *China Journal of Accounting Studies*, 2016, Vol. 4 (1): 1-14.
18. "Board hierarchy, independent directors, and firm value: Evidence from China," with Jigao Zhu, Kangtao Ye, and Kam Chan. *Journal of Corporate Finance*, 2016, Vol. 41: 262-279. Five times of SSRN Top Ten downloads for Corporate Governance and Emerging Markets Economics.
19. "The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure," with Stephen V. Brown and Xiaoli Tian. *Contemporary Accounting Research*, 2018, Vol. 35 (2): 622-656. The paper won the Best Paper Award for the Financial Accounting Section of the 2015 Annual Conference of the Accounting and Finance Association of Australia and New Zealand. The paper is one of the top downloaded *CAR* articles (published between January 2017 and December 2018) in the 12 months following online publication.

20. “The effects of a mixed approach toward management earnings forecasts: Evidence from China,” with Xiaobei (Beryl) Huang, Xi Li, and Senyo Tse. Formerly titled “Mandatory vs. voluntary management earnings forecasts in China” and “The effects of management earnings forecast mandate: Evidence from China,” *Journal of Business Finance & Accounting*, 2018, Vol. 45: 319-351.
21. “Technological peer pressure and product disclosure,” with Sean Cao, Guang Ma, and Chi Wan. *The Accounting Review*, 2018, Vol. 93 (6): 95-126.
22. “Concurrent earnings announcements and analysts’ information production,” with Matt Driskill and Marcus Kirk. *The Accounting Review*, 2020, Vol. 95 (1): 165-189. Five times of SSRN Top Ten Downloads.
23. “The tradeoff between relevance and comparability in segment reporting,” with Lisa Hinson and Diana Weng. *Journal of Accounting Literature*, 2019, Vol. 43: 70-86.
24. “The corroboration role of management earnings forecasts in private loan markets” with Xinghua Gao, Yonghong Jia, and Nick Krupa. *Journal of Accounting, Auditing & Finance*. Forthcoming. Previously titled “Do management earnings forecasts matter in private loan markets?” <http://doi.org/10.1177/0148558X221102218>
25. “Textual analysis in accounting: What’s next?” with Khrystyna Bochkay, Stephen V. Brown, and Andy Leone. *Contemporary Accounting Research*, 2023, 40 (2): 765-805. Lead article. SSRN Top Ten Downloads for many weeks. <http://doi.org/10.1111/1911-3846.12825>
26. “Technological peer pressure and skill specificity of job postings,” with Yi Cao, Shijun Cheng, and Chi Wan. *Contemporary Accounting Research*, 2023, 40 (3): 2106-2139. <http://dx.doi.org/10.1111/1911-3846.12870>
27. “Financial statement similarity,” with Stephen V. Brown and Guang Ma. *Contemporary Accounting Research*, 2023, 40 (4): 2577-2615. <http://doi.org/10.1111/1911-3846.12885>
28. “Incremental usefulness of parent-only balance sheets to debt holders: Evidence from banks,” with Ying Zhou and Jigao Zhu. *Accounting Horizons*. Forthcoming. <https://ssrn.com/abstract=3781689>
29. “Private-loan disclosure covenant and voluntary public disclosure of management guidance,” with Nick Krupa (former student) and Ruby Lee. *Journal of Accounting, Auditing & Finance*. Forthcoming. The paper won the Best Plenary Session Paper award at the 2023 *JAAF* Conference. <https://doi.org/10.1177/0148558X231212699>
30. “Financial statement adequacy and firms’ MD&A disclosure,” with Stephen V. Brown (former student) and Lisa Hinson. *Contemporary Accounting Research*, 2024, 41 (1): 126-162. <http://dx.doi.org/10.1111/1911-3846.12919>
31. “Intraday disclosure timing deviations and subsequent financial misreporting,” with Angie Wang (former student). Previously titled, “Strategic disclosure: A view from the lens of 8-K filings.” SSRN Top Ten Downloads. *Journal of Accounting and Public Policy*. Forthcoming. <https://ssrn.com/abstract=3455678>

WORKING PAPERS

- “Lenders’ demand for financial information from parent borrowers,” with Ying Zhou (former student) and Mark Zakota (former student).
- “Constituency statutes and voluntary disclosure: Evidence from major customer identities,” with Jackie Ju and Hong Xie.

DISSERTATION

Title: “Three Essays on Earnings Warnings”

Committee: Bill Greene, Carol Marquardt, Jim Ohlson (Chair), Stephen Ryan, and Paul Zarowin.

CURRENT OR FORMER STUDENTS WITH COAUTHORSHIP

Stephen V. Brown (*JAR* 2011, *CAR* 2018, *CAR* 2023, *CAR* 2023, *CAR* 2024), Richard Lu (*FM* 2012), Will Cicone (*RAST* 2014), Ying Zhou (*TAR* 2016, *AH* 2023), Xiaobei (Beryl) Huang (*JBFA* 2017), Diana Weng (*JAL* 2019), Matt Driskill (*TAR* 2020), Angie Wang (*JAPP* 2023), Nick Krupa (*JAAF* 2022, *JAAF* 2023).

DISSERTATION COMMITTEES AT UNIVERSITY OF FLORIDA

Richard Lu (member, 2010, CSU-Fullerton), Ben Scheick (member, finance, 2012, UGA), Aaron Gubin (member, finance, 2012, NCU), Stephen V. Brown (member, 2013, ASU), Ying Zhou (Chair, 2014, UConn), Chenxi Zhou (member, marketing, 2014, Xiamen University), Atanas Mihov (member, finance, 2014, Richmond Federal Reserve Bank), Han Stice (Chair, 2016, Chinese University of Hong Kong), Matt Driskill (Chair, 2016, CSU-Fullerton), and Angie Wang (Chair, 2017, Chinese University of Hong Kong), Nick Krupa (member, 2020, Montana State University), Diana Weng (Chair, 2020, CUNY-Baruch), Mark Zakota (member, 2023, Maryland), Michael Baker (Chair, DBA), Ralph Holstein (Chair).

EXTERNAL MEMBER OF DISSERTATION COMMITTEE

Heather Li (U. of Toronto, 2014).

REFERENCES IN PRESS

Wall Street Journal: 2/3/2007. The working paper version of Houston, Lev, and Tucker (2010) on earnings guidance was cited.

CNBC Live Interview: 7:10 a.m., Squawk Box, 2/8/2007. I was interviewed live about earnings guidance due to the working paper version of Houston, Lev, and Tucker (2010) on earnings guidance.

Barron’s: 2/19/2007. I was phone-interviewed and quoted extensively about earnings guidance. The working paper version of Houston, Lev, and Tucker (2010) on earnings guidance was cited.

CFO Magazine: 5/1/2007. I was phone-interviewed and quoted extensively about earnings guidance. The working paper version of Houston, Lev, and Tucker (2010) on earnings guidance was cited.

Interview by Forbes.Com: May 2007. My coauthor Baruch Lev was interviewed by *the Money Masters* due to the working paper version of Houston, Lev, and Tucker (2010) on earnings guidance.

The Economist: 7/14/2007. The working paper version of Houston, Lev, and Tucker (2010) on earnings guidance was cited.

SternBusiness: The essay version of Houston, Lev, and Tucker (2010) was published in its issue of Spring 2008 (p.33-36).

TheStreet.Com: The essay version of Houston, Lev, and Tucker (2010) was posted on its website. <http://www.thestreet.com/story/10403996/1/to-guide-or-not-to-guide-a-look-at-earnings-guidance.html>

Reuters News: 12/16/2008 and 12/17/2008 (republished). I was phone-interviewed and quoted extensively about earning guidance. The working paper version of Houston, Lev, and Tucker (2010) on earnings guidance was cited.

Even Buffett isn't perfect: What you can--and can't--learn from the world's greatest investor: Houston, Lev and Tucker (2010) is prominently cited in the book written by Vahan Janjigian (Chief Investment Strategist at *Forbes*) published by the Penguin Group in 2008.

Dow Jones News Service: 3/19/2009. I was phone-interviewed and quoted extensively about reverse stock splits.

CNNMoney.com: 3/21/2011. I was phone-interviewed and quoted extensively about reverse stock splits. <http://money.cnn.com/2011/03/21/markets/thebuzz/index.htm>

Harvard Business Review: November 2011. Three of my studies were cited: Houston, Lev, and Tucker (2010), Tucker (2007), and Lansford, Lev, and Tucker (2013).

Winning Investors Over: Surprising Truths about Honesty, Earnings Guidance, and Other Ways to Boost Your Stock Price: my studies were heavily cited in the book written by Baruch Lev published by the Harvard Business Review Press in 2011.

The Securities and Exchange Commission (SEC): 2/15/2022. The SEC cited my study, Ryan, Tucker, and Zhou (2016), in its proposed rule "[Rule 10b5-1 and Insider Trading.](#)" See *SEC Release No. 33-11013* and *34-93782*.

TEACHING EXPERIENCE

New York University (teacher training) Summer 2003
Instructor, "Principles of Financial Accounting"

University of Florida
Instructor, "Introductory Financial Reporting" (MBA and MSM students) 2004–2007
Instructor, "Accounting Theory" (Master of accounting students) 2004–2024
Co-Instructor, "Ph.D. Seminar: Theory and empirical evidence on voluntary disclosure" Spring 2005
Instructor, "Ph.D. Seminar: Introduction to Accounting Research" Fall 2006
Instructor, "Ph.D. Seminar on corporate disclosure" 2008–2024

Instructor, “Intermediate Accounting II”	2009–2022
Average teaching evaluations in the past three academic years	4.61/5

SELECTED COMMITTEES AND SERVICES (University of Florida)

(Except for the academic years of sabbaticals: 2012-2013 and 2020-2021)

FSOA Recruiting Committee	2004–present
FSOA Ph.D. Committee	2004–present
FSOA Ph.D. Program Coordinator	July 2016–July 2020
College Promotion & Tenure Committee (elected within college)	July 2018–June 2021
College Research Committee (elected within college)	July 2018–June 2021
Director Search Committee (elected within FSOA)	May–November 2005
FSOA Workshop Co-Organizer	August 2005–May 2006
FSOA Workshop Organizer	2006–2007 and 2009-2010

COMMITTEES AND SERVICES (External)

Reviewer for annual meetings of American Accounting Association (AAA)	
Reviewer for AAA’s FARS Mid-year meetings	
AAA’s FARS Best Dissertation Award Committee (Larry Brown)	2008
AAA Annual Conference FARS Research Program Committee (April Klein)	2009
AAA Annual Conference FARS Research Program Committee (Darren Roulstone)	2011
AAA FARS Midyear Conference Research Program Committee (Leslie Hodder)	2012
AAA’s FARS Best Dissertation Award Committee (Karen Nelson)	2012
AAA’s FARS Midyear Conference Research Program Chair (K Ramesh)	2013
AAA’s New Faculty Consortium Panelist	2013
AAA’s New Faculty Consortium Committee	2014
AAA’s New Faculty Consortium Co-chair	2015
AAA’s New Faculty Consortium Moderator and Senior Faculty Member	2016
AAA’s FARS Steering Committee	April 2013 – 2015
AAA FARS Ad Hoc Publications Committee (Schrand)	2014 – 2015
AAA FARS Publications Committee	2015 – 2017
AAA FARS Publications Committee Co-chair	2017 – 2018
AAA’s FARS Midyear Meeting Doctoral Consortium Faculty Discussion Leader (last-minute replacement for Greg Miller)	2017
AAA’s FARS Midyear Meeting Best Paper and Best Discussant Awards Committee (Michael Kimbrough)	2018
AAA’s FARS Midyear Meeting Best Discussant Award	2019
CAR Virtual Event on Textual Analysis (organizer and moderator)	December 14, 2021
CAR Virtual Event on Machine Learning (organizer and moderator)	December 12, 2022
AAA’s FARS 2024 Midyear Meeting Doctoral Consortium Panelist	January 2024
AAA’s New Faculty Consortium – Senior Faculty Panelist	February 2024
University of Hampshire Accounting Conference Program Committee	March 2024
AAA’s FARS 2025 Midyear Meeting Coordinator	June 2023-January 2025
Senior Editor of <i>Accounting Horizons</i>	June 2024–May 2027
Editor of <i>Contemporary Accounting Research</i>	April 2020–January 2026
Ad Hoc Editor of <i>Contemporary Accounting Research</i>	January 2020–April 2020

Editorial Advisory and Review Board of <i>The Accounting Review</i>	May 2010–present
Editorial Board of <i>Contemporary Accounting Research</i>	April 2014–present
Editorial Board of <i>Review of Accounting Studies</i>	February 2021–present
Editorial Board of <i>Journal of Finance, Business & Accounting</i>	May 2015–present
Founding and Organizing Committee for Florida Accounting Symposium	2014–2022
Associate Editor of <i>Journal of Accounting Literature</i>	June 2010–2019
Chinese Accounting Association Research Conference: Keynote Speaker (November 20-21, Beijing, China)	2014
Issues in Finance and Accounting Conference: Moderator and Scheduled Discussant (November 15-16, Beijing, China)	2019
Asian Finance Association Annual Conference: Keynote Speaker on Day 2 (June 28-29, Hong Kong. Virtual)	2022
Consulting Associate Editor of <i>Decision Science Journal</i>	2011
Reviewer for Social Sciences and Humanities Research Council of Canada	2012–2013
Reviewer for Research Grants Council (RGC) of Hong Kong	2013–2023
Promotion and Tenure External Evaluator	2010–present

Ad hoc reviewer: *Journal of Accounting Research, Journal of Accounting and Economics, Management Science, Journal of Accounting, Auditing and Finance, Financial Management, Accounting Horizons, Journal of Accounting and public policy, Journal of Management Accounting Research, Accounting and Business Research, and International Journal of Accountancy.*

OUTSIDE RESEARCH-RELATED SERVICES (mostly unpaid)

U.S. Chamber of Commerce: consulting service on earnings guidance (paid)	December 2006
Barron’s: consulting service on earnings guidance	February 2007
University of International Business and Economics, Beijing, China Ph.D. seminar summer teaching (two weeks, paid)	2014–2019
University of Melbourne, Australia (one week)	November 2016
University of Adelaide, Australia (one week. Finance Department)	November 2016
University of Kentucky (colloquium with PhD students)	November 2018
Monash University (two weeks)	October 2023

CONFERENCE ATTENDED (invitation only)

- 2008 FASB/IASB/AAA Financial Reporting Issues Conference. Norwalk, CT. Dec.5-6.
- 2010 University of Texas Conference. Austin, TX. April 15-16.
- 2010 *Journal of Accounting Research* Conference. Chicago, IL. May 7-8.
- 2010 *Review of Accounting Studies* Conference. South Bend, IN. October 22-23.
- 2011 University of Texas Conference. Austin, TX. March 24-25.
- 2011 *Contemporary Accounting Research* Conference. Calgary, Canada. October 28-29.
- 2012 NYU Summer Camp. New York City, NY. May 21-22.

- 2012 Colorado Summer Accounting Conference. Aspen, CO. June 4-5.
- 2013 AAA's New Faculty Consortium. Panelist. Leesburg, VA. Jan. 31 – Feb. 1.
- 2013 Tsinghua International Corporate Governance Conference. Invited senior presenter. Beijing, China. June 14-15.
- 2014 AAA's New Faculty Consortium. Moderator. Leesburg, VA. Jan. 30 – Feb. 1.
- 2014 PWC Young Scholars Symposium. Invited senior researcher. Champaign, IL. April 18-19.
- 2014 U. of Toronto Accounting Conference. Toronto, Canada. August 27-28.
- 2014 Inaugural Conference of *Journal of Law, Finance, and Accounting*. New York City, September 17-18.
- 2014 *Contemporary Accounting Research* Conference. Halifax, Nova Scotia, Canada. October 17-18.
- 2014 *Accounting, Organizations and Society* Conference. Chicago, IL. October 24-25.
- 2015 Colorado Summer Accounting Conference. Jackson Hole, WY. June 7-9.
- 2015 PCAOB/JAR Corporate Governance Conference. D.C. October 21-23.
- 2015 *Contemporary Accounting Research* Conference. Vancouver, Canada. October 29-31.
- 2016 *Journal of Finance, Business & Accounting* Conference. Chapel Hill, NC. May 19-20.
- 2016 *Review of Accounting Studies* Conference. Philadelphia, PA. September 23-24.
- 2017 PCAOB/JAR Corporate Governance Conference. D.C. October 26-27.
- 2018 *Contemporary Accounting Research* Conference. Banff, Canada. October 26-27.
- 2018 *Review of Accounting Studies* Conference. South Bend, IN. November 2-3.
- 2019 McGill Inaugural Accounting Conference. Speaker. Montreal, Canada. May 28-29.
- 2019 PCAOB/TAR Conference. D.C. October 17-18.
- 2019 UNC/Duke Fall Camp. Invited discussant. Chapel Hill, NC. October 25-26.
- 2019 Current Issues in Accounting and Finance Conference. Invited discussant and moderator. Beijing, China. November 15-16.
- 2019 University of Miami Winter Warm-up Conference. Miami, FL. December 5-6.
- 2020 PCAOB/TAR Conference. Virtual. October 29-30.
- 2020 *Contemporary Accounting Research* Conference. Virtual. November 5-6.
- 2020 *Review of Accounting Studies* Conference. Virtual. December 10-11.
- 2021 *Contemporary Accounting Research* Conference. Virtual. October 22-23.
- 2021 PCAOB Conference. Virtual. October 28-29.
- 2021 *Review of Accounting Studies* Conference. Virtual. December 9-10.

- 2022 *Contemporary Accounting Research* Conference. Halifax, Canada. October 21-22.
 2022 *Review of Accounting Studies* Conference. Hybrid. Stanford, CA. December 15-16.
 2023 PWC Young Scholars Symposium. Invited senior researcher. Champaign, IL. April 7.
 2023 *Contemporary Accounting Research* Conference. Vancouver, Canada. October 20-21.
 2024 FASB Emerging Financial Reporting Issues Research Symposium. Norwalk, CT. April 5.

HUMAN CAPITAL DEVELOPMENT (class audited)

- Panel Data Econometrics, Professor Chunrong Ai, fall 2005
 Agency Theory, Professor Joel Demski, fall 2005
 Empirical Doctoral Seminar, Professor Joel Demski, spring 2006
 Real Analysis I (MAT 5228), Professor Sergei Shabanov, fall 2006
 Real Analysis II (MAT 5229), Professor Sergei Shabanov, spring 2007
 Stochastic Processes (STA 5823), Professor Schoolfield, fall 2007
 Accounting Theory (master’s level), Professor Joel Demski, fall 2007
 Information Economics (ECO7113), Professor David Sappington, spring 2009
 Multivariate Statistical Methods (MAR7626), Professor Steve Shugan, spring 2011
 Analytical Ph.D. Seminar, Professor Ron Dye, Gainesville. FL. August 2012
 Finance Ph.D. Seminar (FIN7447, second half), Professor Jay Ritter, spring 2013
 Finance Ph.D. Seminar (some sessions), Professor Mark Flannery, spring 2017.
 Accounting Ph.D. Seminar, Professor Marcus Kirk, spring 2017.
 Analytical Ph.D. Seminar, Professor Ilan Guttman, May 14-18, 2018.
 Python programming and web crawling (ACG7849), Professor Joost Impink, fall 2019.
 Machine learning (Coursera, Stanford), Professor Andrew Ng, 2021.
 Corporate finance research seminar, Professor Murillo Campello, January 2023.
 CAR Virtual Event on Financial Analysts, April 21, 2023.
 Analytical Ph.D. Seminar, Professor Volker Laux, May 15-19, 2023.
 Machine learning summer camp, Professor Robbie Moon, August 11-15, 2023.

AWARDS (all merit-based)

University of Florida

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| One of ten recipients of the Jack Wessel Excellence Award
for Assistant Professors in the University | April 2009 |
| The J. Michael Cook Award in Recognition of Excellence in Teaching | April 2017 |
| University-wide honor – UF Term Professor | August 2018–July 2020 |

American Accounting Association’s Financial Accounting and Reporting Section

- | | |
|---|--------------|
| Outstanding service – Midyear meeting research sessions coordinator | January 2013 |
| Outstanding service – Steering Board | 2013–2015 |
| Outstanding discussant – 2019 Midyear Meeting | January 2019 |

Accounting and Finance Association of Australia and New Zealand

Best Paper Award for the Financial Reporting Section of Annual Conference July 2015

Journal of Accounting, auditing & Finance Conference

Best Paper Award for the Plenary Session May 2023

New York University September 2000–May 2004

Fellowship and Assistantship (full tuition and stipend)

University of Illinois at Urbana-Champaign September 1998–May 2000

Assistantship (full tuition and stipend)

Northern Illinois University January 1997–August 1998

Assistantship (full tuition and stipend)

East China Institute of Technology September 1989–July 1991

NORINCO Fellowship (full tuition and stipend)

Beijing Institute of Technology September 1986–July 1989

Scholarships

PROFESSIONAL EXPERIENCE

China North Industries Corporation (NORINCO), Beijing, China 1991–1996

Overseas Project Manager

Martin, Hood, Friese and Associates, LLC, Champaign, IL May–August 1999

Staff Auditor

CERTIFICATES AND MEMBERSHIPS

Member of Beta Alpha Psi (Gamma Pi Chapter) September 1997–May 1998

CPA Certificate (Passed the exam on 1st sitting in Illinois) February 1999

VOLUNTARY EXPERIENCE

Interpreter for “International Seminar on Project Management” 1995 and 1996
Tianjing, China

National Voluntary Income Tax Assistance Program Spring 1998
DeKalb, IL

GENERAL PUBLICATION

“Export for Small Business,” co-translator, China. 1991. ISBN: 7-5024-0865-7

PROFESSIONAL PRESENTATIONS

- “Return performance surrounding reverse stock splits: Can investors profit?”
Coauthored with April Klein and James Rosenfeld. University of Florida. Gainesville, FL. November 2004.
- “Is silence golden? Earnings warnings and subsequent changes in analyst following.”
The 2005 AAA FARS Mid-Meeting. San Diego, CA. January 2005.
- “Essays on earnings warnings.” FSOA Advisory Committee Meeting. Gainesville, FL. April 2005.

- “Within-industry timing of earnings warnings: Do managers herd?” University of Florida. Gainesville, FL. November 2005.
- Invited discussant at the 16th Financial, Economics, and Accounting Conference (FEA). Chapel Hill, NC. November 2005.
- “Is openness penalized? Changes in stock prices around earnings warnings.” Florida State University. Tallahassee, FL. December 2005.
- “Within-industry timing of earnings warnings: Do managers herd?” The 2006 AAA FARS Mid-Year Meeting. Atlanta, GA. January 2006.
- “To guide or not to guide? Causes and consequences of stopping quarterly earnings guidance.” University of Florida. Gainesville, FL. March 2006.
- “To guide or not to guide? Causes and consequences of stopping quarterly earnings guidance.” The 2006 AAA Annual Meeting. Washington D. C. August 2006.
- “Is openness penalized? Stock returns around earnings warnings.” The 17th FEA Conference. Atlanta, GA. November 2006.
- “Is openness penalized? Stock returns around earnings warnings.” The 2007 AAA FARS Mid-Year Meeting, San Antonio, TX. January 2007.
- Invited discussant of three papers at the AAA Annual Meeting. Chicago, IL. August 2007.
- “Causes and consequences of disaggregating earnings guidance.” University of Houston. Houston, TX. October 2007.
- “Causes and consequences of disaggregating earnings guidance.” The 18th FEA Conference. New York City, NY. October 2007.
- “Causes and consequences of disaggregating earnings guidance.” The 2008 AAA FARS Mid-Year Meeting. Phoenix, AZ. January 2008.
- “Non-earnings corporate guidance.” University of California at Berkeley. Berkeley, CA. February 2008.
- “Causes and consequences of disaggregating earnings guidance.” Florida State University. Tallahassee, FL. April 2008.
- “Non-earnings corporate guidance.” University of Southern California. Los Angeles, CA. April 2008.
- “Non-earnings corporate guidance.” Texas A&M University. College Station, TX. April 2008.
- Invited discussant at the JAAF Conference, New York City, NY. September 2008.
- “Within-industry timing of earnings warning: Do managers herd?” Florida International University. Miami, FL. September 2008.
- Invited discussant at the 19th FEA Conference. Austin, TX. November 2008.
- “The forecast dispersion anomaly: Another look.” University of Tennessee. Knoxville, TN. November 2008.
- Invited discussant of two papers at the AAA FARS Mid-year Meeting. New Orleans, LA, January 2009.
- “Non-earnings corporate guidance.” The 2009 AAA Annual Meeting. New York City, NY. August 2009.

- Invited discussant of two papers at the AAA Annual Meeting. New York City. August 2009.
- “Large-sample evidence on firms’ year-over-year MD&A modifications.” Southern Methodist University. Dallas, TX. October 2009.
- “Large-sample evidence on firms’ year-over-year MD&A modifications.” New York University. New York City, NY. October 2009.
- Invited discussant of two papers at the AAA FARS Mid-year Meeting. San Diego, CA. January 2010.
- “Large-sample evidence on firms’ year-over-year MD&A modifications.” University of Kentucky. Lexington, KY. March 2010.
- “Do managers use earnings guidance to influence street earnings exclusions?” Florida State University. Tallahassee, FL. April 2010.
- “Large-sample evidence on firms’ year-over-year MD&A modifications.” *Journal of Accounting Research* Conference. Chicago, IL. May 2010.
- “Do managers use earnings guidance to influence street earnings exclusions?” Q&A session. 2010 *Review of Accounting Studies* Conference. South Bend, IN, October 2010.
- Invited discussant at the AAA FARS Mid-year Meeting. Tampa, FL. January 2011.
- “Analyst information production and forecast timing.” University of Florida. Gainesville, FL. January 2011.
- “Analyst information production and forecast timing.” University of Toronto. Toronto, Canada. May 2011.
- “Securitizations and insider trading.” University of International Business and Economics. Beijing, China. June 2011.
- “Analyst information production and forecast timing.” Peking University. Beijing, China. June 2011.
- “Securitizations and insider trading.” Shanghai University of Finance and Economics. Shanghai, China. June 2011.
- “Analyst information production and forecast timing.” Sun Yat-Sen University. Guangzhou, China. June 2011.
- “Analyst information production and forecast timing.” AAA Annual Meeting. Denver, CO. August 2011.
- “Analyst information production and forecast timing.” University of Connecticut. Storrs, CT. December 2011.
- “Does the midpoint of range earnings forecasts represent managers’ expectations?” Temple University. Philadelphia, PA. April 2012.
- Discussant of three papers at the AAA Annual Meeting. Washington, DC. August 2012.
- “The effects of management earnings forecast mandate: Evidence from China.” University of Arkansas. Fayetteville, AR. September 2012.

- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” University of Nebraska. Lincoln, NE. October 2012.
- “The effects of management earnings forecast mandate: Evidence from China.” The 23rd FEA Conference. Los Angeles, CA. November 2012.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” University of Florida. Gainesville, FL. December 2012.
- “The effects of management earnings forecast mandate: Evidence from China.” Colorado State University. Fort Collins, CO. March 2013.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” University of Maryland. College Park, MD. April 2013.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” University of Miami. Miami, FL. May 2013.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” University of International Business and Economics. Beijing, China. June 2013.
- “The effects of management earnings forecast mandate: Evidence from China.” Tsinghua University. Beijing, China. June 2013.
- “The effects of management earnings forecast mandate: Evidence from China.” MIT Asian Conference in Accounting. Shanghai, China. July 2013.
- Invited discussant for a research session (three papers) at the AAA Annual Meeting. Anaheim, CA. August 2013.
- “Firm opacity, analyst forecasts, and investor reaction,” AAA FARS Midyear Meeting. Houston, TX. January 2014.
- Invited discussant at the AAA FARS Midyear Meeting. Houston, TX. January 2014.
- “Board hierarchy, independent directors, and firm value: Evidence from China.” Michigan State University. Lansing, MI. April 2014.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” Renmin University of China. Beijing, China. June 2014.
- “The effects of management earnings forecast mandate: Evidence from China.” University of International Business and Economics. Beijing, China. June 2014.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” Hong Kong Polytechnic University. Hong Kong. October 2014.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” AAA FARS Midyear Meeting. Nashville, TN. January, 2015.
- Invited discussant, AAA FARS Midyear Meeting. Nashville, TN. January, 2015.

- “Firm opacity, analyst forecasts, and investor reaction.” The Ohio State University. Columbus, OH. April 2015.
- “The effects of management earnings forecast mandate: Evidence from China.” National University of Singapore. Singapore, July 2015.
- “Firm opacity, analyst forecasts, and investor reaction.” Singapore Management University. Singapore, July 2015.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure.” 2015 Annual Conference of the Accounting and Finance Association of Australia and New Zealand. Hobart, Australia. July 2015.
- Invited discussant, 2015 Annual Conference of the Accounting and Finance Association of Australia and New Zealand. Hobart, Australia. July 2015.
- “The effects of management earnings forecast mandate: Evidence from China.” University of New South Wales. Sydney, Australia. July 2015.
- “Board hierarchy, independent directors, and firm value: Evidence from China.” University of Technology, Sydney. Sydney, Australia, July 2015.
- “Strategic disclosure: A view from the lens of 8-K filings.” University of Auckland. Auckland, New Zealand, July 2015.
- Invited discussant at the AAA Annual Meeting. Chicago, IL. August 2015.
- “Strategic disclosure: A view from the lens of 8-K filings.” University of Georgia. Athens, GA. August 2015.
- “Board hierarchy, independent directors, and firm value: Evidence from China.” Florida State University. Tallahassee, FL. October 2015.
- “Strategic disclosure: A view from the lens of 8-K filings.” University of Minnesota. Minneapolis, MN. October 2015.
- “Strategic disclosure: A view from the lens of 8-K filings.” Drexel University. Philadelphia, PA. November 2015.
- “Political uncertainty and voluntary CSR disclosure: Evidence from China,” University of Amsterdam. Amsterdam, the Netherlands. September 2016.
- “Technological peer pressure and product disclosure,” Erasmus University Rotterdam. Rotterdam, the Netherlands. September 2016.
- “The consistency of intraday timing of corporate disclosure releases,” Texas Tech University. Lubbock, TX. October 2016.
- “Technological peer pressure and product disclosure,” University of Melbourne. Melbourne, Australia. November 2016.
- “Earnings announcement clustering and analyst forecast behavior,” University of Adelaide. Adelaide, Australia. November 2016.
- “Earnings announcement clustering and analyst forecast behavior,” Cubist Systematic Strategies, New York City. December 2016.
- “The consistency of the intraday timing of corporate disclosure releases,” University of Central Florida, Orlando, FL. April 2017.
- “Technological peer pressure and product disclosure,” University of North Carolina at Charlotte, Charlotte, NC. April 2017.

- “The consistency of intraday timing of corporate disclosure releases,” Beijing Institute of Technology, Beijing, China. June 2017.
- Discussion of “Range has it: Decoding the information content of forecast ranges” (authors: M. Tang and L. Zhang), the CFEA Conference, Philadelphia, PA. November 2017.
- “Incremental usefulness of parent-only balance sheets to debt holders: Evidence from banks,” University of California at Davis, CA. November 2017. Double-header workshop with Mark Bradshaw.
- “The tradeoff between relevance and comparability in segment reporting,” Lancaster University, Lancaster, UK. November 2017.
- “Incremental usefulness of parent-only balance sheets to debt holders: Evidence from banks,” Penn State University, State College, PA. December 2017.
- “Intraday disclosure timing deviations and subsequent financial misreporting,” Indiana University, Bloomington, IN. March 2018.
- “Incremental usefulness of parent-only balance sheets to debt holders: Evidence from banks,” New York University, NYC. May 2018.
- “Does management earnings forecast matter in private loan markets?” Beijing Institute of Technology, Beijing, China. June 2018.
- “Does management earnings forecast matter in private loan markets?” Peking University, Beijing, China. June 2018.
- Discussion of “Verifiable detail in qualitative disclosure as a source of credibility and an indicator of strategy effectiveness,” the JAAF Conference, Jeju Island, South Korea. June 2018.
- “Financial statement similarity,” Office of Economic and Risk Analysis of the PCAOB, DC. November 2018.
- “Financial statement similarity,” University of Kentucky, Lexington, KY. November 2018.
- Discussion of “An analyst by any other surname: Surname favorability and market reaction to analyst forecasts,” AAA FARS Midyear Meeting, Seattle, WA. January 2019.
- “Financial statement similarity,” University of Arizona, Tucson, AZ. March 2019.
- “Do management earnings forecasts matter in private loan markets?” CUNY Baruch College, New York City, NY. April 2019.
- The Usefulness of Accounting Research, presentation at the FICPA Conference, Gainesville, FL. April 2019.
- “Financial statement similarity,” University of Oregon, Eugene, OR. April 2019.
- “Value relevance of financial statements and firms’ MD&A disclosure,” McGill Inaugural Accounting Conference invited speaker. Montreal, Canada. May 2019.
- “Incremental usefulness of parent-only balance sheets to debt holders: Evidence from banks,” National Taiwan University, Taipei, Taiwan. June 2019.
- “Value relevance of financial statements and firms’ MD&A disclosure,” Hong Kong University of Science and Technology, Hong Kong. June 2019.

- “Do management earnings forecasts matter in private loan markets?” Hong Kong University, Hong Kong, June 2019.
- “Financial statement similarity,” Chinese University of Hong Kong, Hong Kong, June 2019.
- Opportunities and Balance, presentation at the AASU and WSA. Gainesville, FL. October 2019.
- “Do management earnings forecasts matter in private loan markets?” Fordham University, NYC. October 2019.
- Discussion of “Deterrent disclosure,” UNC/Duke Fall Camp, Chapel Hill, NC. October 2019.
- “Financial statement similarity,” Rice University, Houston, TX. November 2019.
- “Private-loan disclosure covenant and voluntary public disclosure of management guidance,” University of South Florida, Tampa, FL. February 2020.
- Discussion of “The dark side of investor conferences: Evidence of managerial opportunism,” AAA FARS Midyear Meeting. Virtual. January 2021.
- The Usefulness of Accounting Research, presentation at the FSOA Advisory Meeting, Gainesville, FL. November 2019.
- “Value relevance of financial statements and MD&A disclosures,” City University of London. Virtual. March 2021.
- Discussion of “Public disclosure of private meetings: Does observing peers’ information acquisition affect analysts’ attention allocation,” CAPANA Conference. Virtual. July 2021.
- “Lenders’ demand for financial information from parent borrowers” University of Alberta. Virtual. November 2021.
- “Technological peer pressure and job posting specificity,” American University. Virtual. November 2021.
- “Financial statement adequacy and firms’ MD&A disclosure,” Office of Economic and Risk Analysis of the PCAOB. Virtual. December 2021.
- Discussion of “Using economic links to detect accounting fraud,” Midyear FARS Conference. Virtual. January 2022.
- “Technological competition and skill specificity of job postings,” Boston College, Boston, MA. March 2022.
- “Lenders’ demand for financial information from parent borrowers,” University of Pittsburg, Pittsburg, PA. Virtual. May 2022.
- “Financial statement similarity,” Peking University. Peking, China. Virtual. June 2022.
- “Financial statement adequacy and firms’ MD&A disclosure,” Haskayne and Fox Accounting Conference, Whistler, CA. June 2022.
- Discussion of “Political costs and strategic corporate communication,” Haskayne Accounting Conference, Whistler, CA. June 2022.
- Keynote speech (2nd day) on textual analysis at the Asian Finance Association’s Annual Conference. Hong Kong. Virtual. June 2022.

- “Lenders’ demand for financial information from parent borrowers,” The Chinese University of Hong Kong, Shenzhen Campus. Shenzhen, China. Virtual. December 2022.
- “Financial statement similarity,” Xijing College. Xi’an, China. Virtual. December 2022.
- “Financial statement similarity,” Penn State University, State College, PA. February 2023.
- “Constituency statutes and voluntary disclosure: Evidence from major customer identities,” Texas Christian University, Fort Worth, TX. March 2023.
- “Constituency statutes and voluntary disclosure: Evidence from major customer identities,” Concordia University, Montreal, Canada. April 2023.
- “Constituency statutes and voluntary disclosure: Evidence from major customer identities,” University of Toronto, Toronto, Canada. April 2023.
- Invited discussant for “Balance sheet smoothing,” Annual Congress of the European Accounting Association, Helsinki, Finland. May 2023.
- Invited discussant for “Production complementarity and information transmission across industries,” Haskayne and Fox Accounting Conference, Lake Louise, CA. June 2023.
- “Lenders’ demand for financial information from parent borrowers,” Haskayne and Fox Accounting Conference, Lake Louise, CA. June 2023.
- FARS Ladies Fireplace Chat – Editors’ Panel, virtual, September 2023.
- “Intraday disclosure timing deviations and subsequent financial misreporting,” University of Wisconsin, WI. September 2023.
- “Lenders’ demand for financial information from parent borrowers,” Monash University, Australia. October 2023.
- Research journey and tips to young scholars, Monash University, Australia. October 2023.
- “Lenders’ demand for financial information from parent borrowers,” University of Delaware, Newark, De. November 2023.
- “Constituency statutes and voluntary disclosure: Evidence from major customer identities,” University of Texas at Arlington, TX. November 2023.
- “The power of information aggregation,” Syracuse University, NY. December 2023.
- “The power of information aggregation,” University of Connecticut, Storrs, CT. April 2024.

CONFERENCE PRESENTATIONS MADE BY A JUNIOR COAUTHOR

- “Large-sample evidence on firms’ year-over-year MD&A modifications,” with Stephen V. Brown. The 20th FEA Conference. New Brunswick, NJ. November 2009.
- “Meeting individual analyst expectations,” with Marcus Kirk and David Reppen. The AAA Annual Meeting. San Francisco, CA. August 2010.
- “Large-sample evidence on firms’ year-over-year MD&A modifications,” with Stephen V. Brown. The AAA Annual Meeting. San Francisco, CA. August 2010.

- “Do managers use earnings guidance to influence street earnings exclusions?” with Ted Christensen, Kenneth Merkley, and Shankar Venkataraman. The AAA Annual Meeting. San Francisco, CA. August 2010.
- “Do managers use earnings guidance to influence street earnings exclusions?” with Ted Christensen, Kenneth Merkley, and Shankar Venkataraman. 2010 *Review of Accounting Studies* Conference. South Bend, IN. October 2010.
- “Securitizations and insider trading,” with Ying Zhou. 2011 AAA Annual Conference. Denver, CO. August 2011.
- “Meeting individual analyst expectations,” with Marcus Kirk and David Reppenhagen. The 21st FEA Conference. Bloomington, IN. November 2011.
- “Meeting individual analyst expectations,” with Marcus Kirk and David Reppenhagen. The AAA FARS Midyear Meeting. Chicago, IL. January 2012.
- “Does the midpoint of range earnings forecasts represent managers’ expectations?” with Will Ciconte and Marcus Kirk. The AAA Annual Meeting. DC. August 2012.
- “The effects of management earnings forecast mandate; Evidence from China,” with Xiaobei (Beryl) Huang, Xi Li, and Senyo Tse. CAPANA Accounting Conference. Hong Kong, China. July 2013.
- “The effects of management earnings forecast mandate; Evidence from China,” with Xiaobei (Beryl) Huang, Xi Li, and Senyo Tse. AAA Annual Meeting. Anaheim, CA. August 2013.
- “The spillover effects of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure,” with Stephen V. Brown and Xiaoli Tian. AAA Annual Meeting. Anaheim, CA. August 2013.
- “Board hierarchy, independent directors, and firm value: Evidence from China,” with Jigao Zhu, Kangtao Ye, and Kam Chan. AAA FARS Midyear Meeting. Houston, TX. January 2014.
- “Board hierarchy, independent directors, and firm value: Evidence from China,” with Jigao Zhu, Kangtao Ye, and Kam Chan. AAA Annual Meeting. Atlanta, GA. August 2014.
- “Technological peer pressure and product disclosure,” with Sean Cao, Guang Ma, and Chi Wan. AAA FARS Midyear Meeting, Charlotte, NC. January 2017.
- “Earnings announcement clustering and analyst forecast behavior,” with Matt Driskill and Marcus Kirk. AAA FARS Midyear Meeting, Charlotte, NC. January 2017.
- “The effects of management earnings forecast mandate: Evidence from China,” with Xiaobei (Beryl) Huang, Xi Li, and Senyo Tse. The JBFA Conference. Hong Kong. May 2017.
- “Does management earnings forecast matter in private loan markets?” with Xinghua Gao and Yonghong Jia. The JAAF Conference. Jeju Island, South Korea. June 2018.
- “Intraday disclosure timing deviations and subsequent financial misreporting,” with Joost Impink and Angie Wang, AAA Annual Meeting, National Harbor, Maryland. August 2018.

- “Value relevance of financial statements and firms’ MD&A disclosure,” with Stephen V. Brown and Lisa Hinson. Florida Accounting Symposium. Miami, FL. September 2018.
- “Value relevance of financial statements and firms’ MD&A disclosure,” with Stephen V. Brown and Lisa Hinson. AAA Annual Meeting, San Francisco, California. August 2019.
- “Financial statement similarity,” with Stephen V. Brown and Guang Ma. AAA Annual Meeting, San Francisco, California. August 2019.
- “Financial statement similarity,” with Stephen V. Brown and Guang Ma. AAA FARS Meeting, Nashville, TN. January 2020.
- “Incremental usefulness of parent-only balance sheets to debt holders: Evidence from banks,” with Ying Zhou and Jigao Zhu. AAA FARS Meeting, Nashville, TN. January 2020.
- Incremental usefulness of parent-only balance sheets to debt holders: Evidence from banks,” with Ying Zhou and Jigao Zhu. AAA Annual Meeting. Virtual. August 2020.
- “Does management earnings forecast matter in private loan markets?” with Xinghua Gao, Yonghong Jia, and Nick Krupa. AAA Annual Meeting. Virtual. August 2020.
- “Lenders’ demand for financial information from parent borrowers,” with Ying Zhou and Mark Zakota. Law-Econ-Business Multidisciplinary Workshop at the University of Florida. March 2022.
- “Technological competition and skill specificity of job postings,” with Yi Cao, Shijun Cheng, and Chi Wan. *CAR* Conference. Halifax, Canada. October 2022.
- “Private-loan disclosure covenant and voluntary public disclosure of management guidance,” with Nick Krupa and Ruby Lee, The plenary session of the *JAAP* Conference, Helsinki, Finland. May 2023.