



## List of Recent Research Publications

1. Pulak Ghosh, Martin Jacob, **Ya Kang**, Jian Zhang (2026), "Consumption Tax and Corporate Product Mix Decisions," *Journal of Accounting and Economics*, accepted and forthcoming.
2. **Ya Kang**, Yupeng Lin, Yang Qiu (2026), "A Tale of Two Market Disciplines: How Does Bank Financial Misconduct Affect Peer Banks in the Local Deposit Market," *Journal of Accounting Research*, accepted and forthcoming.
3. Frank Ecker, Xitong Li, Yilan Li, **Fan Wu** (2026), "How Stock Market Participants Use Generative Artificial Intelligence: Evidence from User-Platform Interaction Data," *Journal of Accounting Research*, accepted and forthcoming.
4. Xiaori Zhang, Christine Jiang & **Danqing Young** (2026), "Algorithmic trading and intra-industry information transfer", *Review of Accounting Studies*, accepted and forthcoming.
5. **Yichang Liu**, Joshua Madsen, Frank S. Zhou (2026), "Strategic (Inconsistent) Disclosures and Sophisticated Investors: Evidence from Hedge Funds," *Journal of Accounting Research*, 62(2), 923-978.
6. Thomas Chemmanur, Dongmei Li, **Kevin Tseng**, and Yu Wang (2026), "Measuring the Economic Value of an Innovation When Some Investors Are Inattentive," *Journal of Financial and Quantitative Analysis*, 61(1), 206-238.
7. **Fan Wu** (2026), "Patent Litigation Risk and Firm Boundaries," *Production and Operations Management*, 35(2), 766-785.
8. Yifei Lu, Joanna Wu, and **Yucheng (John) Yang** (2026), "Does Foreign Investors' Information Access Vary with Geopolitical Tensions? Evidence from Corporate Conference Calls," *Journal of Accounting Research*, 64(1), 417-475.

9. **Zhaoyang Gu**, Jing Xue, Chunqiu Zhang, Rubin Hao (2025), "Analyst Integrity," *Contemporary Accounting Research*, accepted and forthcoming.
10. X. Hu, **Y. Kang**, O. Z. Li, & Y. Lin (2025), "Trump Election and Minority CEO Pessimism," *Review of Accounting Studies*, 30(1), 950 - 993.
11. Vivian W. Fang, Joshua Madsen, **Xinyuan Shao** (2025), "It all Noise? The Microstructure Implications of Corporate Recurring Advertisements," *Journal of Financial and Quantitative Analysis*, 60(6), 2788-2818.
12. Feng Chen, Yi Ding, Xingqiang Du, **Kevin Tseng**, and Xiaoqiao Wang (2025), "Are There Externalities of Private Firm News Disclosure? Evidence from Public Firms' Investment," *The Accounting Review*, 100(5), 103–130.
13. Heitor Almeida, Vyacheslav Fos, Po-Hsuan Hsu, Mathias Kronlund, and **Kevin Tseng** (2025), "Innovation Under Pressure," *Journal of Financial and Quantitative Analysis*, 60(5), 2088-2120.
14. **Fan Wu** (2025), "More Disclosure, Fewer Outside Opportunities? Accelerated Patent Disclosure and Market for Managerial Human Capital," *The Accounting Review*, 100(5), 405-438.
15. K. He, Z. Li, **Yong George Yang**, and I. Zhang (2025), "To Talk or Not to Talk: When Analysts with Social Ties to Firm Managers Acquire Bad News," *The Accounting Review*, 100(6), 171–196.
16. Felix Fritsch, **Qi Zhang**, Xiang Zheng (2025), "Responding to Climate Change Crises: Firms' Tradeoffs," *Journal of Accounting Research*, 63(5), 2137-2179.
17. Mei Cheng, Yuan Zhang, and **Meiling Zhao** (2025), "The Role of Equity Underwriters in Shaping Corporate Disclosure," *Review of Accounting Studies*, 30(1), 247–286.
18. Thomas Bourveau, **Janja Brendel**, and Jordan Schoenfeld (2024), "Decentralized Finance (DeFi) Assurance: Early Evidence," *Review of Accounting Studies*, 29(3), 2209-2253.
19. **Ying Cao**, R. Hao, and **George Y. Yang** (2024), "National Culture and Analysts' Forecasting Behavior," *Review of Accounting Studies*, 29(2), 1147-1191.

20. Wei Cai, **Yue Chen**, Shiva Rajgopal, Li Azinovic-Yang (2024), "Diversity Targets," *Review of Accounting Studies*, 29(3), 2157-2208.
21. **Jiapeng He**, Kevin Li, Ningzhong Li, Weining Zhang (2024), "Proprietary Information Cost of Contracting with the Government," *The Accounting Review*, 99(2), 195-227.
22. Yen-Cheng Chang, **Kevin Tseng**, and Teresa Yu (2024), "Access to Financial Disclosure and Knowledge Spillover," *The Accounting Review*, 99(5), 147-170.
23. **Kevin Tseng** and Irene Zhong (2024), "Standing on the Shoulders of Giants: Financial Reporting Comparability and Knowledge Accumulation," *Journal of Accounting and Economics*, 78(1), 101685.
24. **Xiangang Xin**, P. Eric Yeung, Zilong Zhang (2024), "Wrong Kind of Transparency? Mutual Funds' Higher Reporting Frequency, Window Dressing, and Performance" *Journal of Accounting and Economics*, 62(2), 737-781.
25. X. Li, P. Rao, **George Y. Yang**, and H. Yue (2024), "Public Enforcement through Independent Directors," *Contemporary Accounting Research*, 41 (4): 2514-45.
26. Mark Ma, J. Harry Evans, and **Yucheng (John) Yang** (2024), "Seeking Justice: Inequitable Management Compensation and Employee Whistleblowing," *Accounting, Organizations and Society*, 113, 101576.
27. Jaewoo Kim, Bryce Schonberger, Charles Wasley, **Yucheng Yang (John)** (2024), "Forecasting Market Volatility: The Role of Earnings Announcements", *The Accounting Review*, 99(4), 251-279.
28. Paul Michas, Dan Russomanno, and **Meiling Zhao** (2024), "The Opportunity for Partner Industry Knowledge Sharing within Audit Offices and Audit Quality," *Review of Accounting Studies*, 30, 2555-2606.
29. Ying Huang, Ningzhong Li, Jieying Zhang, **Xiaolu Zhou** (2024), "The Economic Consequences of Heightened Materiality Uncertainty: An Auditing Perspective," *The Accounting Review*, 99 (4), 225–249.
30. **Chunmei Zhu** (2024), "Treatment of Accounting Changes and Covenant Violation Errors", *Journal of Accounting Research*, 62(2), 783-824.

31. Peng-Chia Chiu, Siew Hong Teoh, **Zhang Yinglei**, and Xuan Huang (2023), "Using Google Searches of Firm Products to Detect Revenue Management," *Accounting, Organizations and Society*, 109, 101457.
32. Jun Chen, Ningzhong Li, **Xiaolu Zhou** (2023), "Equity Financing Incentive and Corporate Disclosure: New Causal Evidence from SEO Deregulation", *Review of Accounting Studies*, 28, 1003–1034.
33. Nir Yehuda, Christopher S. Armstrong, Daniel Cohen, **Xiaolu Zhou** (2023), "Unemployment Risk and Debt Contract Design", *The Accounting Review*, 98(6), 467-504.
34. Jeong-Bon Kim, Christine I. Wiedman, and **Chunmei Zhu** (2023), "Does CDS Trading Improve Managerial Learning from Outsiders?", *Contemporary Accounting Research*, 40(3), 2032-2070.
35. Christine Wiedman and **Chunmei Zhu** (2023), "The Deterrent Effect of SEC Whistleblower Program on Financial Reporting Securities Violations," *Contemporary Accounting Research*, 40(4), 2711-2744.
36. Alok Kumar, Ville Rantala and **Rosy Xu** (2022), "Social Learning and Analyst Behavior," *Journal of Financial Economics*, 143(1), 434-461.
37. Jeffrey Pittman, Lin Wang, and **Donghui Wu** (2022), "Network Analysis of Audit Partner Rotation," *Contemporary Accounting Research*, 39(2), 1085-1119.
38. **Janja Brendel** and James Ryans (2021), "Responding to Activist Short Sellers: Allegations, Firm Responses, and Outcomes," *Journal of Accounting Research*, 59(2), 487-528.
39. **Ya Kang**, Oliver Zhen Li, and Yupeng Lin (2021), "Tax Incidence in Loan Pricing," *Journal of Accounting and Economics*, 72(1), 101418.
40. Hanwen Chen, Song Tang, **Donghui Wu**, Daoguang Yang (2021), "The Political Dynamics of Corporate Tax Avoidance: The Chinese Experience," *The Accounting Review*, 96(5), 157-180.
41. H. Kyung, J. Ng, and **George Y. Yang** (2021), "Does the Use of Non-GAAP Earnings in Compensation Contracts Lead to Excessive CEO Compensation? Efficient Contracting

versus Managerial Power," *Journal of Business Finance and Accounting*, 48(5-6), 841-868.

42. Yashu Dong and **Danqing Young** (2021), "Foreign macroeconomic and industry-related information transfers around earnings announcements: Evidence from U.S.-listed non-U.S. firms," *Journal of Accounting and Economics*, 71(2-3), 1-23.
43. W. Robert Knechel, Juan Mao, Baolei Qi, **Zili Zhuang** (2021), "Is There a Brain Drain in Auditing? The Determinants and Consequences of Auditors' Leaving Public Accounting," *Contemporary Accounting Research*, 38(4), 2461-2495.
44. Ting-Kai Chou, Jeffrey Pittman, and **Zili Zhuang** (2021), "The Importance of Partner Narcissism to Audit Quality: Evidence from Taiwan," *The Accounting Review*, 96(6), 103-127.
45. **Ying Cao**, F. Guan, Z. Li, and **George Y. Yang** (2020), "Analysts' Beauty and Performance," *Management Science*, 66(9), 4315-4335.
46. **Zhaoyang Gu**, Song Tang, **Donghui Wu** (2020), "The Political Economy of Labor Cost Behavior: Evidence from China," *Management Science*, 66(10), 4359-4919.
47. **Donghui Wu** and Ye Qing (2020), "Public attention and auditor behavior: The case of Hurun Rich List in China," *Journal of Accounting Research*, 58(3), 777-825.
48. Kam C. Chan, Xuanyu Jiang, **Donghui Wu**, Nianhang Xu, and Hong Zeng (2020), "When is the client king? Evidence from affiliated-analyst recommendations in China's split-share reform," *Contemporary Accounting Research*, 37(2), 1044-1072.
49. Daniel Bens, Sterling Huang, Liang Tan, **Wan Wongsunwai** (2020), "Contracting and Reporting Conservatism around a Change in Fiduciary Duties," *Contemporary Accounting Research*, 37(4), 2472-2500.
50. Ying Huang, Ningzhong Li, Yong Yu, and **Xiaolu Zhou** (2020), "The Effect of Managerial Litigation Risk on Earnings Warnings: Evidence from a Natural Experiment," *Journal of Accounting Research*, 58(5), 1161-1202.
51. S. Lai, Z. Li, and **George Y. Yang** (2020), "East, West, Home's Best: Do Local CEOs Behave Less Myopically?" *The Accounting Review*, 95(2), 227-255.