
Associate Professor of Accounting
Accounting Faculty
The Schulich School of Business
York University
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Research Interest

Corporate Information Communication (disclosures); Corporate Information Dissemination (media); International Accounting

Position

Associate Professor,

Schulich School of Business, York University, 2015 – Present

Visiting Senior Research Fellow,

Department of Accountancy and Law, Hong Kong Baptist University, 2018

Associate Professor,

CUHK Business School, Chinese University of Hong Kong, 2014 –2015

Assistant Professor,

CUHK Business School, Chinese University of Hong Kong, 2008 –2014

Instructor,

Naveen Jindal School of Management, University of Texas at Dallas, 2007 –2008

Teaching Assitant,

Naveen Jindal School of Management, University of Texas at Dallas, 2004 –2006

Education

Ph.D. in Accounting, University of Texas at Dallas, U.S.A. 2003-2008

M.B.A., University of Texas at Dallas, U.S.A.

M.Sc. in Accounting, University of Texas at Dallas, U.S.A.

M.Sc. in Management Information System, University of Texas at Dallas, U.S.A.

B.Sc. in Physics Chinese University of Hong Kong, H.K.

Citation/Impact

- More than 2,900 citations. <https://scholar.google.com/citations?user=JyiNpFQAAAAJ>
- More than 2,700 downloads from SSRN.
https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=426662
- Top 10% of Authors on SSRN by all-time downloads.
- BYU Accounting Professor Ranking = #203 in year 2017; # 206 in 2018;

Publications

1. “Causes and Consequences of Voluntary Assurance of CSR Reports: International Evidence Involving Dow Jones Sustainability Index Inclusion and Firm Valuation” with Y. Li, G. Richardson, and P. Clarkson
Accounting, Auditing, & Accountability Journal, 2019, forthcoming.
2. “Cross-listings and Voluntary Disclosure: International Evidence” with L. Chen, Y. Dong, and J. Ng.
Journal of Financial Reporting, 2019, forthcoming.
3. “Foreign Institutional Ownership and the Choice between Public and Private Debt” with J. Hu and A. Mensah
Journal of International Accounting Research, 2019, forthcoming.
4. “A Corporate Social Responsibility Framework for Accounting Research” S. Radhakrishnan and R. Liu
International Journal of Accounting, 2018, Vol. 53, No. (4), p274-294.
5. “Country-level Institutions and Management Earnings Forecasts” with W. Li, J. Ng and O. Urcan
Journal of International Business Studies, 2018, Vol. 50, No. (1), p48-82.
6. “Voluntary Corporate Political Spending Disclosure” with X. Liu, and L. Goh
* Paper is presented on the *Special Issue Conference of Journal of Corporate Finance*
Journal of Corporate Finance, 2018, forthcoming.
7. “Mandatory IFRS Adoption and Management Forecasts: The Impact of Enforcement” with Z. Gu and J. Ng.

China Journal of Accounting Research, 2018, forthcoming.

* Best Paper Award from *Macao International Symposium on Accounting and Finance 2013*

8. “Foreign Institutional Investors and Voluntary Disclosure around the World” with F. Xie and X. Xin
The Accounting Review, 2019, forthcoming.
9. “Audited Financial Reporting and Voluntary Disclosure: International Evidence on Management Earnings Forecasts” with X. Kong, R. Liu, and Z. San
* Presented at the *Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS) 2016*
International Journal of Auditing, 2018, Vol. 22, No. (2), p249-267.
10. “Professional Accountancy Organizations and Stock Market Development” with H. Huang and X. Kong
Journal of Business Ethics, 2017 August.
* Presented at the *Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS) 2016*
11. “Corporate Lobbying, Visibility and Accounting Conservatism” with X. Kong, and S. Radhakrishnan
Journal of Business Finance and Accounting, 2017, Vol. 44, No. (5) & (6), p527-557
12. “Corporate Social Responsibility (CSR) Reporting Narrative and Analysts Forecasts Accuracy” with S. Muslu, S. Mutlu, and S. Radhakrishnan
Journal of Business Ethics, 2017, Vol. 154, No. (4), p 1119-1142.
*Best Paper Award from the *5th World Business Ethics Forum*
13. “Management Forecast and Cost of Capital: International Evidence” with Y. Cao, L. Myers, and G. Yang,
Review of Accounting Studies, 2017, Vol. 22, No. (2), p791-838.
14. “Audited Financial Reporting and Corporate Social Responsibility (CSR) Disclosure” with L. Chen, B. Srinidhi and W. Yu
Journal of Management Accounting Research, 2016, Vol. 28, No. (2), p53-76.
15. “The Effect of Mandatory IFRS Adoption on International Cross-listings” with L. Chen and J. Ng
The Accounting Review, 2015, Vol. 90, No. (4), p1395-1435.
*Best Paper Award from *International Conference on Accounting and Information*

Technology 2014

16. “Corporate Social Responsibility and Stakeholder Governance Around the World” with H. Jo, and M. Soon
Global Finance Journal, 2016, Vol. 29, p42-69.
17. “Corporate Philanthropy, Ownership Types and Financial Transparency” with C. Qian and X. Gao
Journal of Business Ethics, 2015, Vol. 130, Issue (4), p851-867.
**Best Paper Award from 4th World Business Ethics Forum 2012*
18. “Corporate Social Responsibility Disclosure and the Cost of Equity Capital: The Role of Stakeholder Orientation and Financial Transparency” with D. Dhaliwal, O. Li, and G. Yang
Journal of Accounting and Public Policy, 2014, Vol. 33, p328-355.
19. “Nonfinancial Disclosure and Analyst Forecast Accuracy: International Evidence on Corporate Social Responsibility Disclosure” with D. Dhaliwal, S. Radhakrishnan, and G. Yang
The Accounting Review, 2012, Vol. 87, No. (3), p723-759 (lead article).
** Paper is featured on Principles for Responsible Investors (PRI) Academic Network*
20. “Voluntary Nonfinancial Disclosure and the Cost of Equity Capital: The Initiation of Corporate Social Responsibility Reporting” with D. Dhaliwal, O. Li, and G. Yang
The Accounting Review, 2011, Vol. 86, No. (1), p59-100.
** Paper is featured on the Harvard Law School Forum on Corporate Governance and Financial Regulation since October 2010.*
** Paper is featured on Principles for Responsible Investors (PRI) Academic Network*
21. “The Valuation-Relevance of the Foreign Translation Adjustment: The Impact of Barriers to Entry” with S. Radhakrishnan
The International Journal of Accounting, 2011, Vol. 46, Issue (4), p431-458.
** Paper is presented on International Journal of Accounting Symposium 2009*
22. “Institutional Investors, Managerial Ownership and Executive Compensation” with S. Janakiraman and S. Radhakrishnan
Journal of Accounting, Auditing, and Finance, 2010, Vol. 25, Issue (4), p673-707.
Paper is presented on Journal of Accounting, Auditing and Finance Symposium 2009
23. “Discussion – The Impact of Market Segmentation on the Value-Relevance of Accounting Information: Evidence from China”
Asia-Pacific Journal of Accounting and Economics, 2012, Vol. 19, No.(1), p97-99.

Editorial Service

2018-2019	Editorial Board, <i>Journal of International Accounting, Auditing & Taxation</i>
2017-2020	Editorial Board, <i>Contemporary Accounting Research</i>
2017-2020	Editorial Board, <i>Journal of International Accounting Research</i>
2017-2020	Editorial Board, <i>The International Journal of Accounting</i>

Competitive Research Grants Received

2013	Competitive Earmarked Research Grant of Hong Kong Government (CUHK 492913); <i>Grant amount: HK\$ 241,777 (US\$31,197);</i> <i>Role: Principal Investigator</i> <i>Project title “The Effect of Mandatory IFRS Adoption on International Cross-listings”</i> <i>Status: Completed</i>
2012	Competitive Earmarked Research Grant of Hong Kong Government (CUHK 453612); <i>Grant amount: HK\$ 372,864 (US\$48,111);</i> <i>Role: Principal Investigator</i> <i>Project title “Corporate Issued Guidance: An International Study”</i> <i>Status: Completed</i>
2011	Competitive Earmarked Research Grant of Hong Kong Government (CUHK 455311); <i>Grant amount: HK\$ 273,222 (US\$35,254);</i> <i>Role: Principal Investigator</i> <i>Project title “The Role of Accountants in the Quality of Financial Reporting around the World”</i> <i>Status: Completed</i>
2009	Competitive Earmarked Research Grant of Hong Kong Government (CUHK 451409); <i>Grant amount: HK\$ 413,448 (US\$53,348);</i> <i>Role: Principal Investigator</i> <i>Project title “Nonfinancial Disclosure and Analyst Forecast Accuracy: International Evidence on Corporate Social Responsibility Disclosure”</i> <i>Status: Completed</i>

Professional Services

Ad hoc reviewer for manuscripts submitted to

1. *Accounting Horizons*
2. *Asian Administration and Management Review*
3. *Asia-Pacific Journal of Accounting and Economics*
4. *Auditing: A Journal of Practice & Theory*

5. *British Accounting Review*
6. *Business and Society*
7. *Business Ethic- A European Journal*
8. *China Accounting and Finance Journal*
9. *China Journal of Accounting Research*
10. *Contemporary Accounting Research*
11. *Corporate Governance: An International Review*
12. *European Accounting Review*
13. *International Journal of Accounting*
14. *International Journal of Auditing*
15. *International Journal of Finance and Economics*
16. *Journal of Accounting and Public Policy*
17. *Journal of Accounting, Auditing and Finance*
18. *Journal of Business Ethics*
19. *Journal of Business Finance and Accounting*
20. *Journal of Contemporary Accounting and Economics*
21. *Journal of Corporate Finance*
22. *Journal of Economics and Management Strategy*
23. *Journal of Information Systems*
24. *Journal of International Accounting, Auditing and Taxation*
25. *Journal of International Accounting Research*
26. *Journal of Management Accounting Research*
27. *Managerial Auditing Journal*
28. *Managerial Finance*
29. *Management Science*
30. *Taiwan Accounting Review*
31. *The Accounting Review*

Program Committee for

1. Financial Management Association (FMA) Annual Meeting 2019
2. Canada Academic Accounting Association (CAAA) Annual Conference 2018
3. Best Paper Awards Committee for the Asian Pacific Conference on International Accounting Issues 2018

Academic Honors & Awards

1. 2018, Best Paper Award from the 7th *World Business Ethics Forum*
2. 2014, Best Paper Award from the 5th *World Business Ethics Forum*
3. 2014, Best Paper Award from *International Conference on Accounting and Information Technology*
4. 2013, Best Paper Award from 4th *World Business Ethics Forum*
5. 2013, Best Paper Award from *Macao International Symposium on Accounting and Finance*
6. 2006, American Accounting Association Doctoral Consortium Fellow
7. 2005, American Accounting Association Southwest Doctoral Consortium Fellow

Professional Organizations

- Member, Canadian Academic Accounting Association (CAAA)
- Member, American Accounting Association (AAA)
- Member, European Accounting Association (EAA)
- Member, Accounting and Finance Association of Australia and New Zealand (AFAANZ)
- Member, Chinese Accounting Professors' Association of North America (CAPANA)