

## Curriculum Vitae

Yingwen GUO (郭颖文) PhD CPA

The Hong Kong Polytechnic University

E-mail: [yingwen.guo@polyu.edu.hk](mailto:yingwen.guo@polyu.edu.hk)

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### ACADEMIC EMPLOYMENT

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| • 2023 - Present | Research Assistant Professor | The Hong Kong Polytechnic University |
| • 2014 – 2022    | Assistant Professor          | Nanjing University                   |

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### EDUCATION

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| • 2014 | Ph.D. in Accountancy           | City University of Hong Kong |
| • 2010 | M.Phil. in Management Sciences | City University of Hong Kong |
| • 2007 | M.S. in Applied Economics      | City University of Hong Kong |
| • 2006 | Bachelor in Economics          | Shanghai Normal University   |

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### RESEARCH INTERESTS

- Auditing; Corporate Finance; Corporate Governance

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### TEACHING INTERESTS

- Financial Accounting Theory; Auditing Theory; Econometric Application in Accounting, Corporate Governance

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### PROFESSIONAL QUALIFICATION

- CPA Australia

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### PUBLICATIONS

- Guo, Y., Li, J., & Lin, B. (2023). Corporate site visit and tax avoidance: the effects of monitoring and tax knowledge dissemination. *Journal of Corporate Finance*, 79, 102385 (ABS 4; SSCI Q1)
- Guo, Y., Li, J., & Mo, P. L. L. (2023). Does independent director experience improve individual auditors' audit quality? *Journal of Accounting, Auditing & Finance*, 38 (4), 964-985 (ABS 3)
- Guo, Y., Guo, Y.J., Mo, P. L. L. & Zhang, X. (2023). Partner-Level internal control opinion shopping and its economic consequences: Evidence from “SOX 404” in an emerging market. *Journal of Accounting and Public Policy*, 42 (6), 107056 (ABS 3; SSCI Q2)
- Yang, R., Li, J., Guo, Y., Li, S., & Wu, D. (2023). The presence of local CEO, clan culture and audit pricing: Evidence from China. *Research in International Business and Finance*, 66, 102055 (SSCI Q1)
- Chan, K. H., Guo, Y. & Mo, P. L. L. (2021). Can auditors' local knowledge compensate for a weaker regulatory oversight for the audit quality of foreign companies? *Accounting and Business Research*, 51 (2), 127-155 (ABS 3; SSCI Q3)
- Chang, H., Guo, Y. & Mo, P. L. L. (2019). Market competition, audit fee stickiness and audit quality: Evidence from China. *Auditing: A Journal of Practice and Theory*, 38 (2), 79-99 (ABS 3; SSCI Q2)

- Li, J., Guo, Y. & Wei, M. (2019) Performance commitment in M&As and stock price crash risk. *China Journal of Accounting Studies* 7(3): 317-344.
- 李晶晶; 郭穎文; 魏明海 ; 事與願違:並購業績承諾為何加劇股價暴跌風險?, 會計研究, 2020, (04): 37-44 (CSSCI).

### **SELECTED WORKING PAPERS**

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- Chang, H., Guo, Y., Mashruwala, R., and Wang, Y. (2024). The influence of cost uniqueness on corporate tax avoidance
- Chang, H., Fang, J., Guo, Y., Lohwasser E., and Wu, L. (2023). The effects of staggered and simultaneous audit partner rotations on audit quality. R&R at *Journal of Accounting, Auditing & Finance*
- Chang, H., Guo, Y., He, L., Lohwasser E., and Weng, T. (2023). Investor reaction to simultaneous audit partner rotations. R&R at *Accounting Horizon*
- Guo, Y., Xu, L., Xue, J., and Yang, H. (2023). Does the presence of institutional dual holders affect audit pricing? R&R at *Journal of International Accounting, Auditing and Taxation*

### **RESEARCH GRANT**

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- Co-I: "Research on the Countermeasures Taken by University Professors of Accounting in Response to Big Data Technology Revolution" - Bureau of Education of Shenzhen Municipality
- Co-I: "Dose Sharing the Same Auditor with Listed Affiliated Firms Affect IPO Audit Quality? An Analysis at the Audit Firm and Partner Levels", University Grants Committee, Hong Kong SAR, (2023-2024), *Dr. Vivian Zhang, Dr. Yingwen Guo, Prof. Phyllis Mo.*

### **TEACHING EXPERIENCE**

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- Financial Accounting (Undergraduate)
- Auditing Theory (Postgraduate)
- Accounting Theory (Postgraduate)
- Econometrics (PhD)
- Supervisor of Final-Year Projects (Undergraduate)

### **CONFERENCES**

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- 14th International Conference of Japanese Accounting Review, Kobe, Japan (December 2023)
- Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Brisbane, Australia (July 2019)
- International Accounting Section Midyear Meeting of American Accounting Association, Long Beach, California, USA (January 2018)
- Accounting Horizon Special Forum, Suzhou, China (November 2017).
- American Accounting Association Annual Meeting, Chicago, USA (August 2015)
- American Accounting Association Western Region Meeting, Salt Lake City, USA (April 2014)

### **HONOR AND AWARD**

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- First-Prize of Undergraduate Teaching Excellence Award (2021)      Nanjing University