

Dr. Yuan HUANG

(0000-0002-9721-6881)

School of Accounting and Finance, Hong Kong Polytechnic University

Tel: (852) 2766-7953; Fax: (852) 2330-9845; Email: afyhuang@polyu.edu.hk

Academic Position

Associate professor, Hong Kong Polytechnic University, 2016-

Education

PhD in Business Administration, Hong Kong University of Science and Technology, 2006

Research Interest

Accounting information and equity valuation

Financial management

Institutions, regulations and corporate governance

Publications

1. CS Agnes Cheng, Jing Fang, **Yuan Huang**, Yuxiang Zhong. 2022. “Overreaction or underreaction to intra-industry earnings information transfer: a cross-country analysis.” *Journal of International Accounting Research* 21(1), 1-21.
2. **Huang Yuan**, Xiao Li and K.C. John Wei. 2021. “Investor protection and resource allocations: international evidence.” *International Review of Economics and Finance* 75, 625–645.
3. CS Agnes Cheng, **Yuan Huang**, Di Sun and Yumiao Yu. 2021. “Geographic location of audit committee chairs and accruals quality: evidence from China.” *Review of Quantitative Finance and Accounting* 57, 1215–1246.
4. **Huang Yuan**, Xiao Li, Zilong Song. 2021. “Board reforms and audit fees: international evidence.” *Asia-Pacific Journal of Accounting and Economics* 29(5), 1227–1246.
5. CS Agnes Cheng, **Yuan Huang** and Xiao Li. 2020. “Information shocks and corporate cash policies.” *Journal of International Accounting Research* 19(1), 5-28.
6. Chen Huili, Zhihong Chen, **Yuan Huang** and Dan Dhaliwal. 2020. “Accounting restatement and corporate cash policy.” *Journal of Accounting, Auditing and Finance*, 35(2), 290–317.
7. Chen Zhihong, **Yuan Huang**, Yuanto Kusnadi and K.C. John Wei. 2017. “The real effect of the initial enforcement of insider trading laws.” *Journal of Corporate Finance* 45, 687-709.
8. **Huang Yuan**, F.Y. Eric C. Lam and K.C. John Wei. 2014. “The Q-theory explanation for the external financing effect: new evidence.” *Journal of Banking and Finance* 49, 69-81.
9. Chen Zhihong, **Yuan Huang** and K.C. John Wei. 2013. “Executive pay disparity and the cost of equity capital.” *Journal of Financial and Quantitative Analysis* 48, 849–885.
– featured in *Harvard Law School Forum on Corporate Governance and Financial Regulation*
10. **Huang Yuan** and Guochang Zhang. 2012. “An examination of the incremental usefulness of balance-sheet information beyond earnings in explaining stock returns.” *Journal of Accounting, Auditing and Finance* 27, 267–293.
11. **Huang Yuan** and Steven X. Wei. 2012. “Advertising intensity, investor recognition, and implied cost of capital.” *Review of Quantitative Finance and Accounting* 38, 275–298.

12. **Huang Yuan** and Guochang Zhang. 2011. “The informativeness of analyst forecast revisions and the valuation of R&D- intensive firms.” *Journal of Accounting and Public Policy* 30, 1–21.

External Research Grants

1. **General Research Fund (PI)**, 2013, 2014, 2015, 2025
2. **General Research Fund (Co-I)**, 2007, 2022
3. **National Science Foundation of China (NSFC) (Co-I)**, 2016, 2018

Internal Research Grants

1. **Faculty grant on joint-PhD program**, 2025
2. **Department research grant**, 2006, 2009, 2011, 2012, 2023

Honors and Awards

1. AFAANZ Conference Best Paper Award for the Corporate Social Responsibility Section, 2025
2. AAA Annual Meeting IAS Section JIAR Best Paper, 2024
3. Research Productivity Reward Scheme for Non-UTD Journal Publications, Faculty of Business, Hong Kong Polytechnic University, 2021, 2022, 2023
4. Performance Reward Scheme, Faculty of Business, Hong Kong Polytechnic University, 2012

Presentations and Discussions (* indicates presentation by co-authors)

- 2025 European Financial Management Association annual meeting*, European Accounting Association annual conference*, AFAANZ annual conference*, Journal of International Accounting Research annual conference, Southern University of Science and Technology*
- 2024 Hawaii Accounting Research Conference, Zhongnan University of Finance and Economics*, JCAE annual meeting*, National Chengchi University Symposium on ESG and Policy Research*, Shanghai University of Finance and Economics, Shanghai Jiaotong University
- 2023 AFAANZ annual conference, FARS mid-year meeting, Seoul National University*
- 2022 Dongbei University of Finance and Economics*, Shanghai University of Finance and Economics, Asian Finance Association annual conference
- 2021 Huazhong University of Science and Technology, Southwest University of Finance and Economics

Teaching

AF2110 Management Accounting (undergraduate course), AF3308 Business Finance (undergraduate course), AF3312 Managerial Accounting 2 (undergraduate course), AF4320 Corporate Finance (undergraduate course), AF5108 Accounting for Managers (Master of Science course for non-accounting majors), AF5112 Managerial Accounting (Master of Professional Accounting course), AF6108 Contemporary Issues in Accounting Research (co-instructor, PhD course)

Referee Activity

Journals:

Accounting Horizon, British Accounting Review, European Accounting Review, International Review of Economics and Finance, Journal of Accounting, Auditing and Finance, Journal of Accounting and Public Policy, Journal of Banking and Finance, Journal of Contemporary Accounting and Economics, Journal of International Accounting Research, Review of Quantitative Finance and Accounting

Conferences and grants:

American Accounting Association annual conference, Asian Finance Association annual conference, China International Conference in Finance, Journal of International Accounting Research annual conference, Departmental General Research Funds, Research Grant Council (RGC) of Hong Kong, University of Macau Multi-Year Research Grant

Services

1. Board member of the School of Design, 2024–
2. AF student scholarship assessment board, 2022–
3. Program committee member of Master of/PgD in Professional Accounting, 2023–
4. Program director of Master of/PgD in Professional Accounting, 2016–2023
 - Admission interviews, 2013–
 - Corporate site visits 2018, 2019
5. Department learning and teaching committee 2022–2023
6. Department postgraduate program committee 2016–2023
7. Part-time MBA program committee member 2019–2022
8. Internal appraiser, peer review of teaching, 2016–
9. Internal appraiser, annual appraisal exercise, 2016–
10. Departmental board of examination 2007–
11. Research council member 2016–2022
12. Ph.D. program co-director, 2013–2014
13. Member of the organizing committee for departmental conferences, 2012, 2013, 2016, 2019
14. Interview panel member for undergraduate/master/PhD admissions, 2013–

Academic Advising

Co-supervisor of PhD thesis, 2017, 2019

Co-supervisor of DMgt thesis, 2024, 2025

BoE chairman of MPhil thesis defense, 2024

BoE chairman of PhD thesis defense, 2016, 2017, 2018, 2019, 2024

Panel reviewer of PhD confirmation paper, 2015, 2016, 2025

Panel reviewer of DBA/DMgt thesis proposal, 2016, 2017, 2018, 2024, 2025

Supervisor of AICPA & CIMA Global Business Challenge (Hong Kong Regional Final, 2nd runner-up), 2025