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Education

- 2017 **Ph.D.**, Accounting, University of Kentucky, US.
- 2013 **Ph.D.**, Accounting, Xiamen University, China.
- 2011-12 **Visiting Ph.D. Candidate**, Accounting, University of Houston, US.
- 2007 **B.B.A.**, Accounting, & **L.L.B.**, Law, Southwestern University of Finance and Economics, China.

Employment

- 2023- **Associate Professor with tenure**, School of Accounting and Finance, The Hong Kong Polytechnic University, Hong Kong.
- 2017-23 **Assistant Professor**, School of Accounting and Finance, The Hong Kong Polytechnic University, Hong Kong.

Top-tier Publications (UTD24 or FT50)

- 2024 LIBOR Discontinuation and the Cost of Bank Loans (with Jeong-Bon Kim and Feng (Harry) Wu), **Management Science (UTD24)**, forthcoming.
- 2024 Privacy Breaches and the Effect of Customer Notification (with Jeong-Bon Kim and Feng (Harry) Wu), **MIS Quarterly (UTD24)**, forthcoming.
- 2023 The Real Effects of Risk Disclosures: Evidence from Climate Change Reporting in 10-Ks (with Jeong-Bon Kim and Feng (Harry) Wu), **Review of Accounting Studies (FT50)**,28(4): 2271-2318.
-Cited by SEC Final Rule "The Enhancement and Standardization of Climate-Related Disclosures for Investors" (2024)
- 2022 Firm Climate Risk, Risk Management, and Bank Loan Financing (with Henry He Huang, Joseph Kerstein and Feng (Harry) Wu), **Strategic Management Journal (UTD24)**, 43(13):2849-2880.
-Cited by SEC Final Rule "The Enhancement and Standardization of Climate-Related Disclosures for Investors" (2024)

- 2022 No-Fly Zone in the Loan Office: How CEOs' Risky Hobbies Affect Credit Stakeholders' Evaluation of Firms (with Bo Ouyang, Yi Tang, and Jian Zhou), **Organization Science (UTD 24)**, 33(1):414-430
-covered by *Harvard Business Review*
- 2021 Do Banks Price Firms' Data Breaches (with Henry He Huang), **The Accounting Review (UTD 24)**, 96(3):261-286.
-presentation invited by **US Federal Reserve, Division of Financial Stability**
-covered by *Forbes, Yahoo Finance, PRNewswire, ZDNet, CybersecurityDive, CUtoday, CFODive, Darkreading, IDagent, SharedAssessments, and CU today*
- 2019 Cross-Country Evidence on the Relationship between Societal Trust and Risk-Taking by Banks (with Kiridaran Kanagaretnam, Gerald Lobo, and Dennis Whalen), **Journal of Financial and Quantitative Analysis (FT 50)**, 54(1):275-301.
- 2018 The Impact of Climate Risk on Firm Performance and Financing Choices: An International Comparison (with Henry He Huang and Joseph Kerstein), **Journal of International Business Studies (UTD 24)**, 49(5):633-656.
-Featured in Book "Crises and Disruptions in International Business. JIBS Special Collections (2022)". *Palgrave Macmillan, Cham.*
- 2018 Do Banks Price Independent Directors' Attention? (with Henry He Huang, Gerald Lobo, and Jian Zhou), **Journal of Financial and Quantitative Analysis (FT 50)**, (53)4:1755-1780.
- 2015 Religiosity and Earnings Management: International Evidence from the Banking Industry, (with Kiridaran Kanagaretnam, and Gerald Lobo), **Journal of Business Ethics (FT 50)**, 132 (2):277-296.

Elite Publications

- 2024 Lending Corruption and Bank Loan Contracting: Cross-Country Evidence (with Liangliang Jiang), **Journal of Contemporary Accounting & Economics (SSCI)**, forthcoming.
- 2023 Is language priced? Evidence from Bank Loan Contracting (with Feng (Harry) Wu and Yalu Xie) **Asia-Pacific Journal of Accounting & Economics (SSCI)**, 28(1) 153-182.
- 2021 Independent Director Attention and the Cost of Equity Capital (with Henry He Huang, Hong Xie, and Jian Zhou), **Journal of Business Finance and Accounting (SSCI)**, 48:1468-1493.
- 2021 Corporate Financing of Investment Opportunities in a World of Institutional Cross-Ownership (with Yangyang Chen, Qingyuan Li, and Jeffrey Ng), **Journal of Corporate Finance (SSCI)**, 69:102041.
- 2021 Debt Enforcement and Bank Loans: Evidence from Insolvency Practices Worldwide (with Gerald Lobo, Yanchao Wang, and Feng (Harry) Wu), **Asia-Pacific Journal of Accounting & Economics (SSCI)**, 28(1) 153-182.
-Best Paper Award at the 2019 World Accounting Frontiers Series Conference

- 2020 Material Weakness in Internal Controls and Stock Price Crash Risk (with Gerald Lobo, Xiaou Yu, and Yuping Zhao), **Journal of Accounting, Auditing, and Finance (SSCI)**, 35(1):106-138.
- 2016 Religiosity and the Cost of Debt (with Hanwen Chen, Henry He Huang, and Gerald Lobo), **Journal of Banking and Finance (SSCI)**, 70:70-85.
- 2016 Customer Concentration and Tax Avoidance (with Henry He Huang, Gerald Lobo, and Hong Xie), **Journal of Banking and Finance (SSCI)**, 72:184-200.
- 2015 The Effect of Regulatory Benchmarks on Firm Reporting Behavior (with Yun Fan, and Wayne Thomas), **Journal of International Accounting Research**, 14(1): 85-107.

Teaching Experience

- 2024 Capital Market Research in Accounting (AF6105), PhD-level, The Hong Kong Polytechnic University, (Hong Kong)
- 2017- Management Accounting (AF 2110), Undergraduate-level, The Hong Kong Polytechnic University, (Hong Kong) *Teaching evaluation rating: 4.40 out of 5.00*
- 2015-16 Financial Accounting (ACC 201), Undergraduate-level, University of Kentucky, (Lexington KY), US, *Teaching evaluation rating: 4.44 out of 5.00*

Services

- 2023- Ad-hoc Editor of Journal of Contemporary Accounting & Economics; Advisory Committee Board Member of Asian-Pacific Conference on International Accounting Issues
- 2020-22 Institutional Review Board Member (University-level)
- 2017-22 Departmental Research Committee Member (Department-level)

Funds

- 2021 General Research Fund (Role: Primary Investigator) (HKD \$387,493=USD \$50,000)
- 2020 General Research Fund (Role: Primary Investigator) (HKD \$407,873=USD \$52,630)
- 2019 Early Career Scheme (Role: Primary Investigator) (HKD \$420,000=USD \$54,200)
- 2017 Start-up Fund (Role: Primary Investigator)

Ad Hoc Reviewer

2017- Journal of International Business Studies, Journal of Accounting, Auditing, and Finance, Journal of Banking and Finance, Journal of Corporate and Finance, Journal of Business Finance and Accounting, Finance Research Letter, Review of Quantitative Finance and Accounting, Journal of International Accounting Research, European Accounting Review, Asia-Pacific Journal of Accounting & Economics, Corporate Governance: An International Review

Conferences and Presentations

2023 32nd Asian-Pacific Conference on International Accounting Issues; China Journal of Accounting Research (CJAR) Annual Conference; China Accounting and Finance Conference; Journal of Contemporary Accounting & Economics Annual Symposium

2022 McGill University; Zhejiang University

2021 China Accounting and Finance Review (CAFR) Annual Conference

2020 The 19th Symposium on Empirical Accounting Research in China; American Accounting Association (AAA) Annual Meeting; CJAR & JAPP Online Symposium; Hawaii Accounting Research Conference.

2019 East Lake Forum; International Conference in Accounting, Finance, Economics, and Law; Hawaii Accounting Research Conference; The 8th Conference of the World Accounting Frontiers Series; Central University of Finance & Economics; City University of Hong Kong; Lingnan University; Sichuan University; University of Hong Kong; Zhongnan University of Economics and Law.

2018 Hong Kong Junior Accounting Faculty Conference; Hong Kong Baptist University.

2017 American Accounting Association (AAA) Annual Meeting; Hong Kong Joint Finance Research Workshop; Journal of Accounting Auditing and Finance Conference.

2016 AAA Annual Conference; Temple Conference; AAA Doctoral Consortium; FARS Section Conference.

Awards

2022 Faculty Research Prize-Outstanding Young Researcher

2018 Departmental Research Award