Oliver Zhen Li 李真 National University of Singapore

EDUCATION

Ph.D in Accounting, May 2003MBA, May 1998BA in International Economics, July 1993

University of Arizona Illinois State University Nankai University, China

EMPLOYMENT

June 2011 – Present	National University of Singapore	Musim Mas Chair Professor in Sustainability Accounting Department
August 2007 – May 2011	University of Arizona	Associate Professor in
		Accountancy
August 2003 – June 2007	University of Notre Dame	Assistant Professor in
		Accountancy
June 1993 – July 1996	HSBC	Credit Analyst, Assistant
		Division Manager

REFEREED PUBLICATIONS

- 46. "Tax Incidence in Loan Pricing" (with Ya Kang and Yupeng Lin), Journal of Accounting and Economics, 2021.
- 45. "Gender and Age Based Investor Affinities in A Ponzi Scheme" (with Li Huang, Yupeng Lin, Chao Xu and Haoran Xu), *Humanities and Social Sciences* Communications - Nature, 2021.
- 44. "Dividend Taxes, Investor Horizon and Idiosyncratic Volatility", (with Hang Liu and Chenkai Ni), *Accounting Review*, 2021.
- 43. "Of Stars and Galaxies Co-authorship Network and Research", (with Xiaoli Hu and Sha Pei), *China Journal of Accounting Research*, 2020.
- 42. "Positive Externality of the American Jobs Creation Act of 2004", (with Xiaoli Hu, Yuehua Li and Sha Pei), Journal of Financial and Quantitative Analysis, 2020.

- 41. "CEO Severance Pay and Corporate Tax avoidance" (with John Campbell, Xinjiao Guan and Zhen Zheng), Journal of the American Taxation Association, 2020.
- 40. "IFRS Adoption in A Transitional Economy Evidence from Foreign Institutional Investors", (with Mark DeFond, Xinzi Gao and Lijun Xia), *China Journal of A ccounting Research*, 2019.
- 39. "Foreign Residency Rights and Corporate Fraud", (with Donghua Chen, Yinying Chen and Chenkai Ni), Journal of Corporate Finance, 2018.
- 38. "China's Closed Pyramidal Managerial Labor Market and the Stock Price Crash Risk" (with Donghua Chen, Jeong-Bon Kim and Shangkun Liang), *Accounting Review*, 2018.
- 37. "Managerial Abilities and the Shareholder Tax Sensitivity of Dividends" (with Xinjiao Guan and Jiameng Ma), Journal of Financial and Quantitative Analysis, 2018.
- 36. "Individual Investors' Dividend Tax and Corporate Payout Policies Evidence from A Reform That Ties the Dividend Tax Rate to Share Holding Period" (with Hang Liu, Chenkai Ni and Kangtao Ye), Journal of Financial and Quantitative Analysis, 2017.
- 35. "Five-Year Plans, China Finance and Their Consequences", (with Donghua Chen and Fu Xin), China Journal of Accounting Research, 2017.
- 34. "Controlling Shareholders' Incentive and Corporate Tax Avoidance A Natural Experiment in China" (with Hang Liu and Chenkai Ni), Journal of Business, Finance and Accounting, 2017.
- 33. "学术评价中的巴别塔问题 (Babel Tower and Discrimination in Research Evaluations)" (with Donghua Chen), **会计研究** (Accounting Research), 2017.
- "诗歌, 道德和治理 (Of Poetry, Ethics and Governance)" (with Donghua Chen, Bernard Yeung and Yunli Yu), 文学研究 (*Review of Chinese Literature*), 2017.
- 31. "The Effect of Capital Gain Taxes on the Initial Pricing and Underpricing of IPOs" (with Yupeng Lin and John Robinson), *Journal of Accounting and Economics*, 2016.
- "On the Benefits of Audit Market Consolidation: Evidence from Merged Audit Firms" (with Qihui Gong, Yupeng Lin and Liansheng Wu), Accounting Review, 2016.
- 29. "Directors' and Officers' Liability Insurance and the Cost of Equity Capital" (Zhihong Chen and Joe Zou), *Journal of Accounting and Economics*, 2016.
- 28. "Perk Consumption as A Suboptimal Outcome Under Pay Regulations" (with Donghua Chen and Shangkun Liang), Asia-Pacific Journal of Accounting and Economics, 2016.
- 27. "Information Processing Cost and Stock Return Synchronicity Evidence from XBRL Adoption" (with Yi Dong, Yupeng Lin and Chenkai Ni), Journal of Financial and Quantitative Analysis, 2016.

- "Political Ranks, Incentives and Firm Performance" (with Shangkun Liang, Donghua Chen and Shimin Chen), China Journal of Accounting Studies, 2015.
- 25. "乡土·城邦 (Native Soil, Native Research)" (with Donghua Chen), 会计研究 (Accounting Research), 2015.
- 24. "Corporate Social Responsibility Disclosure and the Cost of Equity Capital: the Roles of Stakeholder Orientation and Financial Transparency" (with Dan Dhaliwal, Albert Tsang and George Yang), Journal of Accounting and Public Policy 33 (2014).
- 23. "Labor Unions and Tax Aggressiveness" (with Winnie Leung, James Chyz and Oliver Rui), Journal of Financial Economics 108 (2013).
- 22. "Voluntary Reporting Incentives and Reporting Quality Evidence from A Reporting Regime Change for Private Firms in Taiwan" (with Wuchun Chi, Dan Dhaliwal and Tzong-Huei Lin), *Contemporary Accounting Research* (2013).
- 21. "State Control, Access to Capital, and Firm Performance" (with Xijia Su and Zhifeng Yang), China Journal of Accounting Research 5 (2012).
- 20. "Do Tax Sensitive Investors Liquidate Appreciated Shares with a Capital Gains Tax Rate Reduction?" (with James Chyz), *National Tax Journal* (2012).
- 19. "Management Guidance and the Underpricing of Seasoned Equity Offerings" (with Zili Zhuang), Contemporary Accounting Research 29 (2012).
- 18. "Capital Market Research in Taxation: Do It in China!" (with Ning Cai), China Journal of Accounting Research 4 (2011).
- 17. "Investor Trading and the Post-Earnings-Announcement Drift" (with Ben Ayers and Eric Yeung), *Accounting Review* 86 (2011).
- 16. "Voluntary Nonfinancial Disclosure and the Cost of Equity Capital: The Initiation of Corporate Social Responsibility Reporting" (with Dan Dhaliwal, Albert Tsang and George Yong Yang), *Accounting Review* 86 (2011).
- 15. "Tax-Induced Dividend Capturing", Journal of Business Finance and A ccounting 37 (2010).
- 14. "Institutional Investors, Financial Health and Equity Valuation" (with Dan Dhaliwal and Hong Xie), Asia-Pacific Journal of Accounting and Economics 17 (2010).
- 13. "Taxes and Ex-Dividend Day Returns: Evidence from REITs" (with David Weber), National Tax Journal 62 (2009).
- 12. "What Drives the Increased Informativeness of Earnings Announcements Over Time?" (with Dan Collins and Hong Xie), *Review of Accounting Studies* 14 (2009).
- 11. "Institutional Stakeholdings and Better-Informed Traders at Earnings Announcements" (with Ashiq Ali and Sandy Klasa), *Journal of Accounting* and Economics 46 (2008).
- 10. "Tax Induced Trading Around the Taxpayer Relief Act of 1997?" (with Ben Ayers and John Robinson), Journal of the American Taxation Association 30 (2008).

- 9. "Taxes and Valuation: Evidence from Dividend Change Announcements", Journal of the American Taxation Association 29 (2007).
- 8. "Did the 2003 Tax Act Reduce the Cost of Equity Capital?" (with Dan Dhaliwal and Linda Krull), *Journal of Accounting and Economics* 43 (2007).
- 7. "Ticks and Tax: The Effects of Price Discreteness and Taxation on Ex Dividend Day Returns" (with Bryan Cloyd and Connie Weaver), *Journal of the American Taxation Association* 28 (2006).
- 6. "Taxes, Leverage, and the Cost of Equity Capital" (with Dan Dhaliwal and Shane Heitzman), Journal of Accounting Research 44 (2006).
- 5. "Investor Tax Heterogeneity and Ex-Dividend Day Trading Volume" (with Dan Dhaliwal), *Journal of Finance* 61 (2006).
- 4. "Dividend Taxes and Implied Cost of Equity Capital" (with Dan Dhaliwal, Linda Krull and Bill Moser), Journal of Accounting Research 43 (2005).
- 3. "Shareholder Income Taxes and the Relation Between Earnings and Returns" (with Dan Dhaliwal and Merle Erickson), *Contemporary Accounting Research* 22 (2005).
- 2. "The Persistence of Runs The Directional Movement of Index Returns", Quarterly Journal of Business and Economics 44 (2005).
- 1. "Is a Dividend Tax Penalty Incorporated into the Return on a Firm's Common Stock?" (with Dan Dhaliwal and Robert Trezevant), *Journal of Accounting and Economics* 35 (2003) American Taxation Association 2005-2006 Outstanding Manuscript Award.

SCHOLARLY PRESENTATIONS

Conference Presentations and Attendance

- Lixin Young Researchers' Camp, 2019. "How Can Young Researchers Survive in Academia?".
- China Journal of Accounting Studies, China Accounting Association Meeting, 2019. "Can Mainland China Produce World-known Scholars?", keynote.
- 17th Annual Empirical Accounting Research Conference, Xinjiang, Shihezi, 2018. Discussant.

American Taxation Association Annual Meeting, 2018. Attendee.

41st European Accounting Association Annual Congress, 2018, Milan, Italy, attendee.

The Fourth CEIBS Accounting and Finance Conference, 2018, Discussant.

The First Annual Hong Kong-Shenzhen Summer Finance Conference, 2017, discussant.

Chinese Accounting Professors' Association of North America, 2017, Discussant.

MIT Asia Accounting Conference, 2017, Discussant.

4th Conference of the EU-Asia Corporate Governance Dialogue Series, "Party Controlled Businesses".

- China Accounting Leadership Program, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- 7th Annual Conference on Accounting and Finance, 2017, "Of Stars and Galaxies Coauthorship Network and Research", Keynote.
- American Taxation Association Annual Meeting, 2017. Attendee.
- 5th Asia-Pacific Accounting Research Conference, 2016. Attendee.
- CBC-CGIO Joint Public Lecture. 2016. "Party controls businesses".
- Foreign Economics and Management, Editor's meeting 2016. "International academic discriminations". Keynote speaker.
- NUS Business School China Business Centre second annual flagship forum, 2016. Organizer and Keynote Speaker.
- American Accounting Association Annual Meeting, 2016. Attendee.
- 6th Joint Accounting Research Workshop (CityU, SUFE and NTU), 2016, Discussant.
- 4th Asia-Pacific Accounting Research Conference, 2016. Attendee.
- 14th International Symposium on Accounting Research in China, 2015. "Native research, mother tongue". Keynote Speaker.
- American Accounting Association Annual Meeting, 2015. Attendee.
- MIT Asia Accounting Conference, 2015, Discussant of "Declining corporate tax rates" and "The political economy of tax avoidance".
- Peking University, Young Researchers' Summer Camp, 2015, "How to do research? How to do China research?".
- Asia Bureau of Finance and Economic Research (ABFER), Annual Conference, 2015, "Particles, Pollutions and Prices".
- Frontier of Business Research, Annual Conference, 2015, "Native Research, International Arena".
- NUS Business School China Business Centre inaugural flagship forum, 2015. Organizer. China Journal of Accounting Research, Special Issue Symposium, 2015. Organizer.
- Singapore Management University, Accounting Doctoral Consortium, 2015. "Native Soil, Native Research". Keynote Speaker.
- China Journal of Accounting Research, Annual Conference, 2014. Discussant.
- China Journal of Accounting Studies, Annual Conference, 2014. Invited Attendee.
- Private Enterprise Governance and Development Research Center (PEGDC), Renmin University of China, Research Camp, "Native Soil, Native Research", 2014.
- China Accounting Academic Club (CAAC), 3rd Annual Meeting, 2014, Keynote Speech, "Should Language be the Barrier in Academic Journal Refereeing?".
- Hong Kong Polytechnic University, 2014, Discussant, Research Camp.
- American Accounting Association Annual Meeting, 2014, "Capital's Original Sin and China's Fleeing Entrepreneurs – Foreign Residency Rights and Corporate Frauds".
- American Accounting Association Annual Meeting, 2014, "Controlling Shareholders' Incentive and Corporate Tax Avoidance – A Natural Experiment in China".
- The Second Annual Tsinghua University Empirical History Research Symposium, 2014, "Of Poetry and Ethics".
- Sun Yet-San University Summer Camp, 2014, Keynote Speech, "Particles, Pollutions and Prices".

- Xiamen University-Seoul National University-Nanjing University-City University of Hong Kong-Renmin University-National University of Singapore, Joint Research Camp, 2013, attendee.
- Review of Accounting Studies, 2013, invited attendee.
- The Second Annual Conference on Macroeconomic Policies and Microeconomic Firm Behaviors, 2013, Keynote Speech, "Ethics, Actions and the Environment".
- China Accounting Academic Club (CAAC), 2nd Annual Meeting, 2013, Keynote Speech, "Elopement, the Fate of China Research".
- American Accounting Association Annual Meeting, 2013, "Do Employers Respond to Tax Incentives? – Evidence from the Hiring of People with Disabilities".
- The First Biennial Conference of China Development Studies, 2013, "Five-Year Plans, China Finance, and Their Consequences".
- Third European Journal of Finance Special Issues Conference on the Chinese Capital Market, 2013, "Five-Year Plans, China Finance, and Their Consequences".
- 16th UTS Australian Summer Accounting Conference, 2013, "Online Information Acquisition and Investor Trading".
- Journal of Contemporary Accounting and Economics, Annual Conference, 2013, "Five-Year Plans and China Finance"; "Does XBRL Adoption Reduce the Cost of Equity Capital?".
- Hong Kong University of Science and Technology, Accounting Conference, 2012, "Discussion: Analyst/Investor Days As A Disclosure Medium, Kirk and Markov (2012)".
- Seoul National University-City University of Hong Kong-Nanjing University-National University of Singapore, Joint Research Camp 2012, attendee.
- Singapore Management University, Accounting Conference, 2012, "Discussion: The Effect of Corporate Tax Avoidance on the Cost of Equity, Goh, Lee, Lim and Shevlin (2012)".
- China Journal of Accounting Research Annual Conference, 2012, "China Research".
- American Accounting Association Annual Meeting, 2012, "Five-Year Plans and China Finance".
- China Journal of Accounting Research Summer Research Workshop, 2012, discussant.
- Inaugural Conference on China Institutions, Governance and Accounting, 2012, "Did China's Adoption of IFRS Attract More Foreign Investment?"; "Discussion: Government Intervention and the Development of China's Financial Intermediaries: Efficiency or Political Opportunism?, Piotroski, Wong and Wu, 2012".
- Fifth Annual Research Conference of the Chinese Accounting Professors' Association of North America, 2012, One of the organizers.
- First NUS-NTU-SMU Junior Accounting Faculty Members' Conference, 2012, One of the organizers.
- American Accounting Association International Accounting Section Meeting, 2012, "Did China's Adoption of IFRS Attract More Foreign Investment?".
- American Accounting Association Financial Accounting and Research Section Meeting, 2012, "Information Acquisition and Investor Trading".
- Tenth China Empirical Accounting Research International Symposium, 2011, Keynote Speaker, "Research, Made in China".

Fifth Symposium of China Journal of Accounting Research (CJAR), 2011, Discussant.

- Fourth Annual Research Conference of the Chinese Accounting Professors' Association of North America, 2011, One of the organizers.
- American Accounting Association Financial Accounting and Research Section Meeting, 2011, "Discussion: Voluntary Disclosures of Carbon Emissions, Carbon Emission Levels, and Relation to Firm Value, Matsumura, Prakash and Vera-Muñoz, 2011".
- Fourth Symposium of China Journal of Accounting Research (CJAR), 2010, "Discussion: The Quality of Financial Reporting in China, Wang and Wu, 2010".
- China Accounting and Finance Review International Symposium, 2010, "Discussion: Should Earnings Guidance Be Regulated? Evidence from an Earnings-Based Regulatory Regime, Cheng et al. 2010"; "Reporting Standards, Reporting Quality and Foreign Investment: Experience from China".
- American Accounting Association Annual Meeting, 2010, "Labor Unions and Tax Aggressiveness", "China-Related Research".
- Third Annual Research Conference of the Chinese Accounting Professors' Association of North America, 2010, One of the organizers.
- American Accounting Association International Accounting Section Meeting, 2010, "Do Managers Perform for Perks?".
- American Accounting Association Financial Accounting and Research Section Meeting, 2010, "Discussion: Financial Reporting Quality and Quiet Life, Mehta, 2010".
- Third Annual Symposium of China Journal of Accounting Research, 2009, "China-Related Research".
- American Accounting Association Financial Accounting and Research Section Meeting, 2009, "Investor Trading and the Post-Earnings-Announcement Drift".
- UNC Tax Symposium, 2009, Invited attendee.
- The Chinese University of Hong Kong and Tsinghua University joint Accounting and Finance Conference, 2008, "Discussion: Pre-IPO Media Exposure and Discretionary Accrual in Initial Public Offerings, Kiechnick, Radhakrishnan and Tsang, 2008".
- National Tax Association 101st Annual Conference, 2008, "Taxes and the Ex-Day Pricing of Dividends for REITs".
- First Annual Research Conference of the Chinese Accounting Professors' Association of North America, 2008, "Discussion: The Association between Management Earnings Forecast Errors and Accruals, Gong, Li and Xie (2008)".
- American Taxation Association Mid-Year Meeting, 2008, Attendee.

Asian-Pacific Journal of Accounting and Economics conference at National Taiwan University, 2007, "Institutional Investors, Financial Health and Equity Valuation".

- Sixth International Symposium on Empirical Accounting Research at Xiamen University, 2007, "Dividend Capturing".
- NBER, Financial Reporting and Taxation Conference, 2006, "Discussion: Using Tax Return Data to Simulate Corporate Marginal Tax Rates, Graham and Mills (2006)".
- Nation Tax Association annual Meeting, 2006, "Capital Gains Taxes and IPO Underpricing".
- American Accounting Association Annual Meeting, 2008, Attendee.
- UNC Tax Symposium, 2006, Invited attendee.

- American Taxation Association Mid-Year Meeting, 2006, "Corporate Marginal Tax Rate in Tax Research".
- American Accounting Association Financial Accounting and Research Section Meeting, 2006, Attendee.
- Financial Management Association (FMA) Annual Meeting, 2005, Discussant.
- Financial Management Association (FMA) Annual Meeting, 2005, "Trading Clienteles, Tax Attributes, and Ex-Dividend Returns".
- American Accounting Association (AAA) Annual Meeting, 2005, "Trading Clienteles, Tax Attributes, and Ex-Dividend Returns".
- University of Oklahoma Financial Accounting Conference, 2005, Invited attendee.
- Purdue-Notre Dame-Indiana-Ohio State Summer Joint Conference, 2005, "Taxes, Leverage, and the Cost of Equity Capital".
- Leverage, and the cost of Equity Capital.
- UNC Tax Symposium, 2005, Invited attendee.
- Financial Management Association (FMA) Annual Conference, 2004, "Taxes and Valuation - Evidence from Dividend Change Announcements", "The Persistence of Runs - The Directional Movement of Index Returns".
- American Accounting Association (AAA) Annual Meeting, 2004, "Taxes and Valuation: Evidence from Dividend Change Announcements".
- Washington Area Finance Association Conference, 2004, "Dividend Change, Institutional Ownership and Shareholder Wealth".
- Global Finance Association Conference, 2004, "The Persistence of Runs The Directional Movement of Index Returns".
- UNC Tax Symposium, 2004, "Dividend Taxes and Implied Cost of Equity Capital".
- Financial Management Association (FMA) Toronto Annual Conference, 2001, "The Duration Dependence in Dividend Policy".

Presentations

- East Asia Institute, 2020. "Old Ideology, Novel Virus How Freedom Affects the Fight against COVID-19".
- National University of Singapore, 2020. "Old Ideology, Novel Virus How Freedom Affects the Fight against COVID-19".
- Hunan University, 2019. "Fencing in the Sky A Hazard Analysis of World War II Fighter Aces".
- Southwest University of Finance and Economics, 2019. "Fencing in the Sky A Hazard Analysis of World War II Fighter Aces".
- Hunan University, 2019, "Of Stars and Galaxies Co-authorship Network and Research". City University of Hong Kong, 2019, "Tax Incentives and Disability Hiring".
- City University of Hong Kong, 2018, "Offshore Leaks and Capital Structure".
- National University of Singapore, East Asia Institute, 2018, "When the Party Means Business".
- Nanjing Audit University, 2018, "Offshore Leaks and Capital Structure". Nanjing University, 2018, "Offshore Leaks and Capital Structure".

- Chinese University of Hong Kong (Shenzhen), 2017, "Of Stars and Galaxies Coauthorship Network and Research".
- Chinese University of Hong Kong, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Donghua University, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Nanjing University, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Renmin University of China, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Shanghai University of Finance and Economics, 2017, "Of Stars and Galaxies Coauthorship Network and Research".
- University of Tennessee, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- University of Georgia, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- University of Hawaii, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- National University of Singapore, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Chongqing University, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Nanjing Audit University, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Shanghai Jiaotong University, 2017, "Of Stars and Galaxies Co-authorship Network and Research".
- Nanjing University, 2017, "Discriminations in International Research Evaluations".
- Zhongnan University of Finance, Economics and Law, 2017, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".
- Sun Yat-sen University, 2016, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".
- Fudan University, 2016, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".
- Tsinghua University, 2016, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".
- Zhengzhou University of Aeronautics, 2016, "A Duration Analysis of WWII German Fighter Aces".
- National University of Singapore, 2016, "The Babel Towel in Research Publishing and Evaluation".
- Nanyang Technological University, 2016, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".
- National University of Singapore, 2016, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".
- Renmin University of China, 2015, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".

- City University of Hong Kong, 2015, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".
- Peking University, 2015, "That Sentimental Journey to the Wall Street Movie Box Office and Stock Prices".

Shanghai University of Finance and Economics, 2015, "Native Soils, Native Research".

Ministry of Environmental Protection of Chia, 2015, "Particles, Pollutions and Prices."

South China University of Technology, 2015, "Particle, Pollutions and Prices". Jinan University, 2015, "That Nightmarish Dream of the Red Chamber – Social Network

- and Family Governance, A Statistical Analysis of the Dream of the Red Chamber". Xi'an Jiaotong University, 2015, "Particles, Pollutions and Prices".
- Xi'an Jiaotong University, 2015, "That Nightmarish Dream of the Red Chamber Social Network and Family Governance, A Statistical Analysis of the Dream of the Red Chamber".

Peking University, 2015, "Particles, Pollutions and Prices".

- Sun Yat-sun University, 2014, "That Nightmarish Dream of the Red Chamber Social Network and Family Governance, A Statistical Analysis of the Dream of the Red Chamber".
- Central University of Finance and Economics, 2014, "That Nightmarish Dream of the Red Chamber – Social Network and Family Governance, A Statistical Analysis of the Dream of the Red Chamber".

Nanjing University, 2014, "Particles, Pollutions and Prices".

Zhongnan University of Economics and Law, 2014, "Particles, Pollutions and Prices".

Zhongnan University of Economics and Law, 2014, "That Nightmarish Dream of the Red Chamber – Social Network and Family Governance, A Statistical Analysis of the Dream of the Red Chamber".

National University of Singapore, 2014, "That Nightmarish Dream of the Red Chamber – Social Network and Family Governance, A Statistical Analysis of the Dream of the Red Chamber".

Nanjing University, 2014, "Particles, Pollutions and Prices".

Dongbei University of Finance and Economics, 2014, "Elopement: The Destination of China Research".

Renmin University, 2014, "Particles, Pollutions and Prices".

Zhong Nan University of Economics and Law, 2014, "Elopement: The Destination of China Research".

- Central University of Finance and Economics, 2014, "Elopement: The Destination of China Research".
- Peking University, 2014, "Elopement: The Destination of China Research".
- Renmin University, 2014, "Elopement: The Destination of China Research".
- Wuhan University, 2014, "Elopement: The Destination of China Research".
- Southwest University of Finance and Economics, 2014, "Elopement: The Destination of China Research".

University of Bristol, 2014, "Of Poetry and Ethics".

University of Cardiff, 2014, "Of Poetry and Ethics".

Sun Yat-Sen University, 2013, "Elopement: The Destination of China Research".

Xiamen University, 2013, "Elopement: The Destination of China Research".

Lixin Accounting Institute, 2013, "Ethics, Actions and the Environment".

- Renmin University, 2013, "Capitalism's Original Sins and China's Fleeing Entrepreneurs – Foreign Residency Rights and Corporate Frauds".
- Nanyang Technological University, 2013, "Of Poetry and Ethics".

Peking University, 2013, "Of Poetry and Ethics" and "Capitalism's Original Sins and

- China's Fleeing Entrepreneurs Foreign Residency Rights and Corporate Frauds".
- National Chengchi University, 2013, "Of Poetry and Ethics".
- National University of Singapore, 2013, "Of Poetry and Ethics".
- Xiamen University, 2013, "Of Poetry and Ethics".
- Sun Yat-Sen University, 2012, "Of Poetry and Ethics".
- City University of Hong Kong, 2012, "Of Poetry and Ethics".
- Tongji University, 2012, "Of Poetry and Ethics".
- Peking University, 2012, "Five-Year Plans and China Finance".
- Renning University, 2012, "Five-Year Plans and China Finance".
- Nankai University, 2012, "Five-Year Plans and China Finance".
- National Taiwan University, 2012, "Five-Year Plans and China Finance".
- National Chengchi University, 2012, "Five-Year Plans and China Finance".
- University of Hong Kong, 2012, "Five-Year Plans and China Finance".
- Wuhan University, 2012, "Did China's Adoption of IFRS Attract More Foreign Investment?".
- Korea University, 2012, "Did China's Adoption of IFRS Attract More Foreign Investment?".
- Seoul National University, 2012, "Government Engineering and China Finance".
- Nanyang Technological University, 2012, "Government Engineering and China Finance".
- Sun Yat-Sun University, 2012, "Government Engineering and China Finance".
- National University of Singapore, 2012, "Government Engineering and China Finance".
- Fudan University, 2011, "Government Engineering and China Finance".
- University of International Business and Economics, 2011, "Information Acquisition and Investor Trading" and "Government Engineering and China Finance".
- Chongqing University, 2011, "Information Acquisition and Investor Trading: Daily Analysis" and "China's Mandatory IFRS Convergence and Foreign Institutional Investment".
- City University of Hong Kong, 2011, "Public Information Acquisition, Disagreement, and Trading Volume: Evidence from Google Ticker Search".
- Fudan University, 2011, "Dealing with Referee Reports".
- University of Tennessee, 2011, "Capital Market Research in Taxation".
- University of Kentucky, 2011, "Personal Liabilities and the Cost of Equity".
- Baruch College, 2010, "Incentives and Quality".
- Arizona State University, 2010, "Corporate Tax Avoidance and Bank Loan Contracting". City University of Hong Kong, 2010, "Labor Unions and Tax Aggressiveness".
- Southwest University of Finance and Economics, 2010, "Incentives and Quality" and

"Labor Unions and Tax Aggressiveness".

Tsinghua University, 2010, "Incentives and Quality" and "Labor Unions and Tax Aggressiveness".

- Nankai University, 2010, "Incentives and Quality" and "Labor Unions and Tax Aggressiveness".
- Peking University, 2010, "Incentives and Quality", "Labor Unions and Tax Aggressiveness", and "Tax Aggressiveness and Bank Loan Contracting".
- Arizona State University, 2010, "Do Managers Perform for Perks?".
- Peking University, 2009, "Labor Union and Accounting Conservatism".
- Nanjing University, 2009, "Labor Union and Accounting Conservatism".
- Nanjing University, 2009, "Analyst Quality and the Post-Earnings-Announcement Drift".
- National University of Singapore, 2009, "Analyst Quality and the Post-Earnings-Announcement Drift".
- National University of Singapore, 2009, "Investor Trading and the Post Earnings Announcement Drift".
- University of Missouri, 2009, "Do Managers Perform for Perks?".
- Hong Kong Polytechnic University, 2009, "Investor Trading and the Post Earnings Announcement Drift".
- City University of Hong Kong, 2009, "Investor Trading and the Post Earnings Announcement Drift".
- Nanyang Technological University, 2009, "Investor Trading and the Post Earnings Announcement Drift".
- University of Hong Kong, 2009, "Investor Trading and the Post Earnings Announcement Drift".
- Nanjing University, 2009, "Investor Trading and the Post Earnings Announcement Drift".
- University of Oregon, 2009, "Investor Trading and the Post Earnings Announcement Drift".
- University of Arizona, 2009, "The Post-Earnings-Announcement Drift in Analyst Revisions".
- Chinese University of Hong Kong, 2008, "Capital Gains Taxes and the Pricing and Underpricing of IPOs".
- Tsinghua University, 2008, "The Post-Earnings-Announcement Drift in News".
- Nanjing University, 2008, "The Post-Earnings-Announcement Drift in News".
- Syracuse University, 2008, "The Post-Earnings-Announcement Drift in News".
- New York University, 2008, "Investor Trading and the Post Earnings Announcement Drift".
- University of Arizona, 2008, "Investor Trading and the Post Earnings Announcement Drift".
- Sun Yat-Sen University, 2008, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- Tunghai University, 2008, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- National Chengchi University, 2008, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- National Taiwan University, 2008, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- Hong Kong University of Science and Technology, 2008, "Investor Trading and the Post Earnings Announcement Drift".

- Chinese University of Hong Kong, 2008, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- City University of Hong Kong, 2008, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- Shanghai University of Finance and Economics, 2007, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- Nanjing University, 2007, "The Sarbanes-Oxley Act and Insider Trading around Financial Restatement Announcements".
- Ohio State University, 2007, "Financial Restatement Announcements and Insider Trading".

Columbia University, 2007, "Capital Gains Taxes and IPO Underpricing".

University of Arizona, 2007, "Financial Restatement Announcements and Insider Trading".

- University of Georgia, 2006, "Financial Restatement Announcements and Insider Trading".
- University of Florida, 2006, "Financial Restatement Announcements and Insider Trading".
- Purdue University, 2006, "Capital Gain Taxes and IPO Under-pricing".
- Michigan State University, 2006, "Heterogeneous Valuation of Accruals and Trading Volume".
- University of Texas, Dallas, 2005, "Did the 2003 Tax Act Reduce Cost of Equity Capital?".
- University of Rochester, 2005, "Heterogeneous Valuation of Accruals and Trading Volume".
- University of Southern California, 2005, "Heterogeneous Valuation of Accruals and Trading Volume".
- University of Texas, Austin, 2004, "Trading Clienteles, Tax Attributes, and Ex-Dividend Returns".
- Tulane University, Rice University, University of Waterloo, University of Western Ontario, University of Rochester, Yale University, University of Southern California, Indiana University, University of Chicago, University of Notre Dame, University of Iowa, 2003, "Investor Tax Heterogeneity and Ex-Dividend Day Trading Volume – The Effect of Dividend Yield and Institutional Ownership" – Job market trips.
- University of Illinois, 2002, "Is a Dividend Tax Penalty Incorporated into the Return on a Firm's Common Stock?".

HONORS AND AWARDS

NUS Business School, Research Excellence Award, 2016.

- 10th International Conference on Economics, Finance and Accounting, Best Paper Award, "Information Processing Cost and Stock Return Synchronicity- Evidence from XBRL
 - Adoption" (with Yupeng Lin and Chenkai Ni).

- American Taxation Association 2005-2006 Outstanding Manuscript Award, "Is a Dividend Tax Penalty Incorporated into the Return on a Firm's Common Stock?" (with Dan Dhaliwal and Robert Trezevant), Journal of Accounting and Economics 35 (2003).
- American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award, 2004
- American Accounting Association, Southwest Regional Meeting, Distinguished Paper Award, 2004

EDITORIAL EXPERIENCES

Accounting Review, Editor, 2016 – 2017. Accounting Perspective, Associate Editor, 2014 – present. Accounting and Finance, Editorial Board Member, 2013 – present China Journal of Accounting Studies, Academic Committee Member, 2013 – present Asia-Pacific Journal of Accounting & Economics, Associate Editor, 2013 – present China Journal of Accounting Research, Associate Editor, 2011 – present Accounting Review, Editorial Board Member, 2005 - 2008 Journal of the American Taxation Association, Editorial Board Member, 2006 - 2008

SERVICES

Journal Refereeing Activities

Journal of Accounting Research Financial Management Quarterly Journal of Business and Economics Accounting Review Financial Review Contemporary Accounting Research Journal of Financial Research Journal of the American Taxation Association Economica British Accounting Review Review of Financial Studies Review of Accounting Studies European Accounting Review National Tax Journal Accounting and Finance **Professional Associations**

National Tax Association (NTA) American Accounting Association (AAA) American Taxation Association (ATA) Chinese Accounting Professors' Association of North America (CAPANA)

External Activities

- President, Chinese Accounting Professors' Association of North America (CAPANA), 2011 2012.
- President Elect, Chinese Accounting Professors' Association of North America (CAPANA), 2010 2011.
- Vice President Event Coordination, Chinese Accounting Professors' Association of North America (CAPANA), 2009 – 2010.

University Activities

- National University of Singapore, 2014-2017, Director, China Business Center.
- National University of Singapore, 2013, member, Committee on Establishing the China Business Center.
- National University of Singapore, 2013, member, Committee on Establishing a Double-Degree DBA Program with CKGSB.
- National University of Singapore, Chair, Mid-Term Advisory Report (MTAR) Committee, 2014 - present.
- National University of Singapore, Chair, Department of Accounting Evaluation Committee, 2013 - present.
- National University of Singapore, School of Business, China Brownbag Seminar Coordinator, 2012 - present.
- National University of Singapore, Member, Faculty Promotion and Tenure Committee (FPTC), 2012 2017.
- National University of Singapore, Department of Accounting Ph.D Program Coordinator, 2012 present.
- National University of Singapore, Member, Department of Accounting Executive Committee, 2012 - present.
- National University of Singapore, Member, School of Business Faculty Ph.D Committee, 2012 present.
- National University of Singapore, Member, School of Business MBA Review Committee, 2011 present.
- National University of Singapore, Member, Department of Accounting Evaluation Committee, 2011 - present.

- National University of Singapore, Member, Department of Accounting Search Committee for Chair Position, 2011 - present.
- University of Arizona Eller College of Management Undergraduate Studies Committee, 2010, 2011.
- University of Arizona Eller College Employee Award for Excellence Selection Committee, 2010.
- University of Arizona Department of Accounting Promotions and Tenure Committee, 2010.
- University of Arizona Department of Accounting Professional Programs Committee, 2008, 2009, 2010.
- University of Arizona Department of Accounting Recruiting Committee, 2008.

Notre Dame Department of Accountancy Recruiting Committee, 2007.

Notre Dame Department of Accountancy Workshop Committee, 2006.

Deloitte Case Competition, Organizer at Notre Dame, 2006.

Deloitte National Case Competition, Notre Dame Faculty Advisor, 2006.

Deloitte Case Competition, Organizer and First Place at Notre Dame, 2005.

PWC xTax Case Competition, First Place at Notre Dame, 2003.

DOCTORAL STUDENT ADVISING

Ya Kang: Dissertation committee member, 2020, Chinese University of Hong Kong Sha Pei: Dissertation committee chair, 2019, Shanghai Lixin University of Accounting and Finance

Xinjiao Guan: Dissertation committee chair, 2018, Monash University

Xiaoli Hu: Dissertation committee chair, 2018, City University of Hong Kong

Zhen Zheng: Dissertation committee chair, 2016, Xiamen University

Chenkai Ni: Dissertation committee member, 2014, Renmin University of China, Fudan University

Yupeng Lin: Dissertation committee co-chair, 2014, City University of Hong Kong, National University of Singapore

Jim Chyz: Dissertation committee member, 2010, University of Tennessee

Linda Chen: Dissertation committee member, 2009, University of Massachusetts

TEACHING

Financial Statement Analysis, National University of SingaporeCorporate Finance, EMBA, National University of Singapore.Accounting Theory, National University of Singapore.Ph.D Research Seminar, National University of Singapore.Introduction to Federal Taxation, University of Arizona

Advanced Federal Taxation, University of Arizona

Measurement and Disclosure (Intermediate Financial Accounting), University of Notre Dame