

Dr. LIN Yupeng

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ACADEMIC EXPERIENCE

NUS Business School, National University of Singapore,

Professor	2025-present
Assistant Dean for Research	2024-Present
Dean's Chair Associate Professor	2020-2025
Fellow of ABFER,	2020-Present
Assistant Professor	2016-2020

College of Business, City University of Hong Kong,

Assistant Professor	2014–2016
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EDUCATION

National University of Singapore

Ph.D. in Business Administration 2009-2014

Sun Yat-Sen University

B.A. in Economics 2004-2008

RESEARCH

JOURNAL PUBLICATIONS

Google citation: 1740

1. Market Disciplinary Effect of Impairment Accounting: Theory and Evidence (with Wenjie Xue and Yi Jiang). **Conditional accepted** at *The Accounting Review*.
2. CLO-Bank Relationship and Loan Restructuring Outcomes (with Dushyant Vyse and Wanrong Xu) **Conditional accepted** at *The Accounting Review*
3. Deadly Disease, Fear, and Ostracism in the Credit Market (with Sumit Agarwal, Pengsheng Lin, Ruichang Lu, and Xiaojun, Zhang) **Conditional accepted** at *Management Science*
4. **The Tale of Two Market Disciplines: How Do Depositors Respond to Financial Misconducts** (2026) (with Ya Kang and Yang Qiu). Forthcoming at *Journal of Accounting Research*
5. **Dividend Tax, Credit Supply, and Real Economy** (2026) (with Oliver Zhen Li and Keyuan Zhang). Forthcoming *The Accounting Review*
6. **Unveiling the Hidden Hazards: Exploring the Unintended Consequences of Legal Changes on Employee Injuries** (with Mike Mai, Keyuan Zhang, and Alex Zhang). Forthcoming *Journal of Applied Psychology*.
7. **The Falling Roe and Relocation of Skilled Women** (2026) (with Shi Rui, Michael Shen, and Jean Zeng). Forthcoming *Contemporary Accounting Review*.
8. **Capital Market Consequences of Generative AI: Early Evidence from the Ban of ChatGPT in Italy** (2025) (with Jeremy Bertomeu, Yibin Liu, and Zhenghui Ni). In press at *Journal of Accounting and Economics*
9. **Social Movements Boosted Online Orders for U.S. Black-Owned Restaurants After the Murder of George Floyd** (2024) (with Sumit Agarwal and Jean Zeng) *Nature: Human Behavior*
10. **Wall Street and Product Quality: The Duality of Financial Analysts** (2024) (with Yinghua Li, Xiaoqiao Wang, and Shijie Yang). In press at *The Accounting Review*
11. **Trump Election and Minority CEO Pessimism** (2024) (with Xiaoli Hu, Ya Kang, and Oliver Zhen Li). In press at *Review of Accounting Studies*
12. **The Impact of Bank Financing on Borrowers' Voluntary Disclosures and Real Investments** (with Mingyi Hung, Lynn Wang, and Zilong Zhang). *Management*

13. **Labor Mobility and Loan Origination** (2023) (with Sumit Agarwal, Yunqi Zhang, and Zilong Zhang) *Journal of Financial and Quantitative Analysis* 1-34
➤ Best paper award at the 2021 AsRES-AREUEA-GCREC Joint Conference
14. **Banking Market Consolidation and Tax Planning Intermediation: Evidence from Client Firm Tax Haven Operations** (2023) (with J-B Kim, Ying Mao, and Zheng Wang) *The Accounting Review* 98 (4): 217–245.
15. **Tax Incidence in Loan Price** (2021) (Zhen Li, Yupeng Lin, and Ya Kang). *Journal of Accounting & Economics* 72 (1) 101418
16. **Short-selling Pressure and Workplace Safety: Curbing short-termism through stakeholder interdependencies** (2023) (with Donal Crilly, Cuili Qiang, Keyuan Zhang, and Rengong Zhang). *Organization Science* 34: 358-379
17. **Trade Secrets Law and Corporate Disclosure: Causal Evidence on the Proprietary Cost Hypothesis** (2018) (with Yinghua Li and Liandong Zhang) *Journal of Accounting Research*, 56(1) 265-308.
18. **Institutional Ownership, Peer Pressure, and Voluntary Disclosures** (2018) (with Ying Mao and Zheng Wang). *The Accounting Review*, 93(4) 283-308
19. **The Effect of Capital Gain Taxes on the Initial Pricing and Underpricing of IPOs** (2016) (with Oliver Zhen Li and John Robinson). *Journal of Accounting & Economics*, 61(2): 465-485.
20. **On the Benefit of Audit Market Consolidation-Evidence from Merged Audit Firms** (2016) (with Qihui Gong, Oliver Zhen Li, and Liansheng Wu). *The Accounting Review*, 91(2): 463-488.
21. **Does Information Processing Cost Affect Firm-Specific Information Acquisition -Evidence from XBRL Adoption?** (2016) (with Yi Dong, Oliver Zhen Li, and Chenkai Ni). *Journal of Financial and Quantitative Analysis*, 51(2): 435- 462.
➤ Best paper award at the 2013IEFA & CSBF Joint Conference:

Other publications

22. **How Firms Adapt to Rising Temperatures: Evidence from U.S. Establishments (2026)** (with Jin Z, Li FW, and Zhang Z) *Journal of Business Ethics*
23. **Peer Default and EDGAR Searches** (2025) (with Li OZ, Zhang J, and Zhang Z) *Journal of Corporate Finance*
24. **Enforceability of Noncompetition Agreements and Forced Turnovers of Chief Executive Officers** (2022) (with Florian Peter and Hojun Seo). *Journal of Law and Economics* 65 (1)
25. **Employee Monitoring and Firm Risk-Taking Behaviors: Evidence from Employee Deposit Program from Japan** (2019) (with Sudipto Dasgupta, Takeshi Yamada, and Zilong Zhang. *Review of Corporate Finance Studies*, 8(2)302-347
➤ Invited article
➤ Best Paper Award at Asian Finance Association 2013

POLICY PAPER AND BOOK CHAPTER

26. **Regulatory Uncertainty and TARP** (2025) (with Xin Liu and Anand Srinivasan) *Journal of Financial Stability* (policy-relevant journal),
27. **The Economics of Auditing in China** (2025) (with R Shi, Y Yuan, and L Zuo). *Research Handbook of Chinese Corporate Governance*, PUBLISHER: Edward Elgar Publishing Ltd, *Forthcoming*.

SELECTED PAPERS UNDER REVISIONS AT TOP TIER JOURNALS

Revision/Resubmission

1. What Are the Costs of Delayed Technology Adoption? Evidence from Italy's Ban of ChatGPT (with Jeremy Bertomeu, Yibin Liu, and Zhenghui Ni). **Major Revision** at *Review of Financial Studies*
2. Whistleblowing and Accountant Arbitrage: Evidence from Foreign Firms in the U.S. (with Yalin Song and Rencheng Wang). **Major Revision** at *Journal of Accounting Research*
3. Bank Accounting Standards and GDP Distortion: Evidence from IFRS 9 (with Qinglu Jin, and Shirui Wu). **Minor Revision** at *Journal of Accounting and Economics*
4. Voluntary Disclosure, Misinformation, and AI Information Processing: Theory and Evidence (with Jeremy Bertomeu, Yibin Liu, and Zhenghui Ni) **Major Revision** at *Journal of Accounting Research*
5. Information Processing Costs and Retail Deposit Flows: Evidence from the Release of Integrated Bank Social Performance Data (with Chunbin Cai, Mingyi Hung and Yibin Liu) **Major Revision** at *The Accounting Review*
6. From Data to Insights: Public Data Visualization and Small Entity Patent Disparity (with InGyuan and Ben) **Major Revision** at *Review of Accounting Studies*
7. *Transparency Lost: Analyzing Banks' Behavior After the Cessation of Dispute Disclosure* (with Omri, Liang Shangshang, and Jean Zeng) **Major Revision** at *Management Science*

ROLES IN ACADEMIC JOURNAL

Area Editor

China Accounting and Finance Review 2020 – Present

Quarterly Journal of Finance (Chinese) 2022 – Present

Editorial Board

The Accounting Review (Tier 1 Accounting Journal) 2023 – Present

Contemporary Accounting Review (Tier 1 Accounting Journal) 2025 – Present

Journal of International Business Studies (Tier 1 Management Journal) 2023 – Present

Reviewer

The Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, Management Science, Contemporary Accounting Research, Journal of Financial and Quantitative Analysis, Journal of International Business Studies, American Economic Journal: Applied Economics; Journal of Corporate Finance, Journal of Banking and Finance, Journal of Financial Stability.

KEYNOTE SPEECH

Shanghai Lixin University of Accounting and Finance 2023

Titled: *Accounting Research in the Unsecure Era*

Shanghai Jiaotong University of Conference 2025

Titled: *The World as Will and Representation: Doing Accounting Research*

SYS University of Asian Accounting Conference 2025

Titled: *Common Knowledge, AI, and Pipeline Risk of Auditor.*

INTERNATIONAL AWARDS

1. Best paper award at ISAFE 2024
2. Best paper award at Singapore Rising Scholar Conference 2024.
3. Outstanding paper award for 2024 Cross-Strait Economic Management Theory and

Practice Symposium

4. Semifinal list for the 2023 FMA Best Paper Award.
5. Best paper award at the 2021 AsRES-AREUEA-GCREC Joint Conference
6. Best paper award at the 2021 First Conference on Audit and Modernization of National Governance System
7. Best paper award at the 2013 IEFA & CSBF Joint Conference
8. Best paper award at the Asian Finance Association 2013

GRANTS

9. Dean's Chair Grant 2020- present
10. China National Natural Science Foundation Key Grant with Team Leader Liansheng Wu. Titled "Corporate Governance of Chinese Audit Firm" (2020-2024, RMB 2.5 million, approximately SGD 0.5 million).
11. MOE Tier one grant titled "Threat of runs and financial reporting of shadow banks" 2020-2023 SGD 51,600
12. MAS-SGFIN grant titled: Coordination failure in decarbonization and resource reallocation in the private sector. 2023-2024 SGD 50,000
13. NUS Start up grant 2016-2019 80,000 SGD

CONFERENCE/SEMINAR PAPER (PAST THREE YEARS)

- 2025: AFA 2025, Hawaii Accounting Conference 2025
- 2024: Columbia University & RFS AI in Finance Conference 2024; ABFER 2024, Asian FA 2024, China Europe International Business School, China Europe International Business School Annual Conference 2024, ABFER-AI conference 2024, Renmin University.
- 2023: ABFER-AI conference 2023, CICF 2023; Chinese University of Hong Kong, Peking University, Southern University of Science and Technology; Fudan University, Shanghai Jiaotong University, Shanghai Lixin Annual Conference 2023
- 2022: City University of Hong Kong, Sun-Yat Sen University

SERVICES

National University of Singapore

1. Assistant Dean of Research 2024-2026
2. University-level MTAR Committee 2023/2024; 2024/2025.
3. Faculty Promotion in Educator Track Committee (FPEC) 2025- 2027
4. Chair/Member of Business School Data Committee: 2022-Present
5. Member of Department Evaluation Committees: 2021-2022; 2024-Present
6. Organizer of the First NUS Accounting Conference 2024
7. Chair/Member of Accounting Ph.D. Program 2019-2023
8. Chair/Member of the Department Research Seminar Committee 2016-2019
9. Member of the Department Recruiting Committee 2017-2018, 2024-
10. Representation in the Institute of Singapore Chartered Accountants, 2023
11. Member of Faculty Research Grant Committee 2021-2022

Asian Bureau of Finance and Economic Research

12. Research Fellow 2019 – present
13. Annual Conference Accounting Section Organizer 2020 – 2022

Northern Financial Association Annual Conference Committee

14. Committee Member/Reviewers 2018-Present

Asian Financial Association Annual Conference

15. Banking Section Committee 2024

Hawaii Accounting Annual Conference

16. Banking Section Committee 2025
CAPANA
 17. Conference Committee 2022
Rumah Tinggi Grassroots leader
 18. RC Member 2017-2023
 19. Associate Member 2023- Present

TEACHING

PHD STUDENT SUPERVISIONS

Ph.D. Thesis Supervision/ Co-Chair

1. **Wanrong Xu (Ph.D. Graduate of Accounting. Chair NUS 2024)**
First Placement: Assistant Professor at Southern University of Science and Technology
2. **Keyuan Zhang (Ph.D. Graduate of Accounting, Co-Chair NUS 2022)**¹
First Placement: Assistant Professor at Shanghai Jiaotong University
3. **Jinping Zhang (Ph.D. Graduate of Accounting, Chair, NUS 2021)**
First Placement: Assistant Professor at Fudan University
4. **Ya Kang (Ph.D. Graduate of Finance. Chair NUS 2020)**
First Placement: Assistant Professor at the Chinese University of Hong Kong
5. **Xiaoli Hu (Ph.D. Graduate of Accounting, Co-Chair NUS, 2019)**
First Placement: Assistant Professor at City University of Hong Kong
6. **Ying Mao (Ph.D. Graduate of Accounting, Co-Chair CityU of HK, 2017)**²
First Placement: Assistant Professor at Lingnan University of Hong Kong
Currently Tenured Associate Professor at Lingnan University of Hong Kong

Ph.D. Thesis Committee Member

7. **Shirley Wang (Ph.D. Graduate of Accounting, NUS 2022)**
First Placement: Assistant Professor at Nankai University
8. **Guo Kai (Ph.D. Graduate of Accounting, NUS 2021)**
First Placement: Assistant Professor at Shanghai Jiaotong University
9. **Yang Ge (Ph.D. Graduate of Finance, NUS 2020)**
First Placement: Assistant Professor at University of International Business and Economics
10. **Yi Jiang (Ph.D. Graduate of Accounting, NUS 2020)**
First Placement: Assistant Professor at Harbin Institute of Technology
11. **Xinjiao Guang (Ph.D. Graduate of Accounting, NUS 2018)**
First Placement: Senior Lecturer at Monash University
12. **Ma Jiameng (Ph.D. Graduate of Accounting, NUS 2017)**
First Placement: Assistant Professor, Shanghai University

TEACHING EVALUATION (PAST THREE YEARS)

AY2022/23	BMT5102	Corporate Valuation Models	4.5 out of 5
AY2022/23	FSP4003	Field Service Project	5.0 out of 5
AY2022/23	ACC3706	Corporate Governance and Risk Management	4.1 out of 5
AY2023/24	FSP4003	Field Service Project	5.0 out of 5
AY2024/25	ACC3706	Governance, Risk Management and Sustainability	4.3 out of 5

¹ Due to family emergencies in COVID pandemic, I was on leave during Keyuan's final stage of thesis supervision. Prof. Oliver Li stepped in to chair the defense proceedings.

² I moved to NUS from CityU of Hong Kong in 2016. Dr. Zheng Wang, the co-chair, took over to lead the defense proceedings. Both chapters of her thesis, coauthored with Zheng and me, were published in *The Accounting Review*. At the time of paper development, Zheng and I were both assistant professors at City University of Hong Kong.

AY2024/25	BMT5102	Corporate Valuation Models	4.8 out of 5
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