

LYNN LINGHUAN WANG

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ACADEMIC APPOINTMENTS

National University of Singapore	Singapore
- Associate Professor of Accounting	2025 -
University of Hong Kong	Hong Kong SAR
- Assistant Professor of Accounting	2022 - 2025
Bocconi University	Milano, Italy
- Assistant Professor of Accounting	2021 - 2022

EDUCATION

Hong Kong University of Science and Technology	
- Ph.D. in Accounting	2021
- Visiting Scholar, University of Michigan	2020
Chinese University of Hong Kong	
- M.S. in Economics	2016
Peking University (Dual Master Program)	
- M.Phil. in Finance	2016
- Visiting Student, University of Cologne, Germany	2015
University of International Business and Economics	
- B.A. in Economics and Finance	2013

PUBLICATIONS AND ACCEPTED PAPERS

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- 1. Transmission Effects of ESG Disclosure Regulations through Bank Lending Networks, Dissertation**
 - *Journal of Accounting Research* 2023, Volume 61, Issue 3, Pages: 935-978
 - Invited for presentation at the 57th annual Journal of Accounting Research Conference 2022
 - Top cited article in Journal of Accounting Research among work published in 2023
 - Featured in Ph.D. reading list/group at Columbia Business School, NYU Stern, Xiamen University UT Austin, University of Minnesota, etc
 - 2. Do Depositors Respond to Bank's Social Performance?, with Yi-Chun Chen and Mingyi Hung**
 - *The Accounting Review* 2023, Volume 98, Issue 4, Pages: 89-114

3. **Learning from Peers: Evidence from Disclosure of Consumer Complaints**, *with* Yiwei Dou, Mingyi Hung, and Guoman She
 - *Journal of Accounting and Economics* 2024, Volume 77, Issues 2-3, 101620
 - *Best Paper Award (First Place)*, MIT Asia Conference in Accounting 2021*
 - *Supported with funding from the Hong Kong Research Grant Council (Grant: 16503320)*
 - *Featured in the Consumer Law & Policy Blog, Wolfe QES Webcast*
 - *Featured in Ph.D. reading list at UC Berkeley, etc*
4. **Firm Boundaries and Voluntary Disclosure**, *with* Thomas Bourveau, John D. Kepler, and Guoman She
 - *The Accounting Review* 2024, Volume 99, Issue 4, Pages: 111-141
 - *Invited for presentation at the Utah Winter Accounting Conference 2022**
 - *Featured in the Harvard Law School Forum on Corporate Governance*
 - *Featured in the Bocconi magazine - Via Sarfatti 25, Issue 3/2022*
5. **How Government Procurement Shapes Corporate Climate Disclosures, Commitments, and Actions**, *with* Omri Even-Tov, Guoman She, and Detian Yang
 - *Review of Accounting Studies* 2025, Volume 30, Issue 2, Pages: 1968-2014
 - *Best CSR Paper Award, AFAANZ Annual Conference 2024*
6. **The Impact of Bank Financing on Borrowers' Voluntary Disclosures and Real Investments**, *with* Mingyi Hung, Yupeng Lin, and Zilong Zhang
 - *Management Science* 2026, Volume 72, Issue 2, Pages: 1175-1197
7. **Horizon Problems in the Implementation of Bank Reporting Regulation: Evidence from China**, *with* Mingyi Hung, Yi Ru, and Guoman She
 - *Review of Accounting Studies* 2026, Volume 31, Issue 2, Pages: 906-943(★: presented by coauthors)

WORKING PAPERS AND WORK-IN-PROGRESS

8. **How do Debt Collection Restrictions Affect Hospitals and Patients?**, *with* Christine Zhuowei Huang and Amit Kumar
9. **Does Disclosure of Shadow Bank Exposures Affect Bank Risk Management?**, *with* Guoman She and Luo Zuo
10. **Government Spending, Local Credit Demand, and Bank Social Responsibility: Greenwashing or Commitment**, *with* Fengqin Chen, Detian Yang
11. **Internal Communication Distance and Timeliness of Loan Loss Provision**, *with* Shuqing Luo and Xin Qu

CONFERENCES & WORKSHOPS

- 2026:** Conference on Sustainability Reporting (Oxford)^A, ABFER Annual Conference^A, 18th Annual ARCS Research Conference (NTU)^A, Singapore Accounting Symposium (*scheduled*)
- 2025:** Inaugural ASU-HKU Interdisciplinary Conference^A, Columbia Business School Junior Accounting Faculty Conference^A, Erasmus Accounting Workshop^A, CAR Annual Conference (Bocconi)^A, Singapore Accounting Symposium^A, CUHK Accounting Research Conference^A
- 2024:** FARS Midyear Meeting (*Denver*)^P, AFAANZ ESG Special Interest Group Seminar^P, National University of Singapore^P, CAPANA Annual Conference (*Hong Kong*)^A, AFAANZ Annual Conference (Auckland)^P, HKUST Accounting Symposium^A
- 2023:** Hawai'i Accounting Research Conference^D, FARS Midyear Meeting (*Phoenix*)^D, Chinese University of Hong Kong (Shenzhen)^P, EAA Annual Congress (*Espoo, Finland*)^P, CAPANA (*Kunming*)^A, Hong Kong Junior Faculty Accounting Conference^A, ABFER-HKUST-SUSTech Research Conference on Capital Market Research in the Era of AI^A, HKU Inaugural ESG Conference^P, Review of Accounting Studies Conference^A_v, HKU Accounting Theory Workshop^A, HKUST Accounting Symposium^A, TJAR Conference by Kobe University^P
- 2022:** Journal of Accounting Research Conference (*Chicago*)^P, University of Hong Kong^P_v, EAA Annual Congress (*Bergen, Norway*)^P, JBFA Capital Markets Conference^A, MIT Asia Conference in Accounting^A_v, Hong Kong Junior Faculty Accounting Conference^A, HKUST Accounting Symposium^A_v, Review of Accounting Studies Conference^A_v, SOAR Accounting Symposium^A
- 2021:** London School of Economics and Political Science^P_v, Bocconi University^P_v, AAA-IAS Midyear Meeting^P_v, Eastern Finance Association Annual Meeting^{P&D}_v, First EAA Virtual Annual Congress^P_v, MIT Asia Conference in Accounting^A_v, Review of Accounting Studies Conference^A_v, HKUST Accounting Symposium^A_v
- 2020:** HKUST Brownbag^P, University of Michigan Accounting Doctoral Seminar^P, FARS Midyear Meeting and Doctoral Consortium (*Nashville*)^A, EAA Talent Workshop^P_v, National University of Singapore^P_v, Miami Rookie Camp^P_v, Hong Kong Baptist University^P_v, WHU-Otto Beisheim School of Management^P_v, Hong Kong Polytechnic University^P_v, Shanghai University of Finance and Economics^P_v, NEOMA Business School^P_v
- 2019:** Accounting Theory Summer School at Duke University^{Poster}, MIT Asia Conference in Accounting (*Hong Kong*)^A, AAA Annual Meeting (*San Francisco*)^{P&D}
- 2018:** HKUST Brownbag^P, MIT Asia Conference in Accounting and Doctoral Consortium (*Hong Kong*)^A, SMU SOAR Accounting Symposium and Doctoral Consortium^A, HKUST Accounting Symposium^A
- 2017:** FMA Asia-Pacific Conference and Doctoral Consortium^{P×2}, HKUST Accounting Symposium^A
- (*P: presenter, D: discussant, A: nominated/invited attendee*)

TEACHING EXPERIENCE

National University of Singapore

Accounting for Decision Makers (*ACC1701 Undergraduate*)

- *Instructor*

Since *SEM1 2025*

University of Hong Kong

Introduction to Financial Accounting (*ACCT1011 Undergraduate*)

- *Instructor*

Fall 2022 - Spring 2025

ESG Reporting – Concepts and Practices (*MACC7024/PMGM7035 Master*)

- *Co-developer and co-instructor*

Module 4 2024 - 2025

Bocconi University

Accounting and Financial Statement Analysis II (*30427 Undergraduate*)

- *Instructor*

Spring 2022

Hong Kong University of Science and Technology

Principles of Accounting (*ACCT2010 Undergraduate*)

- *Instructor*

Summer 2019

PROFESSIONAL SERVICES

Editorial Service for Academic Journals

- European Accounting Review, *Editorial Board Member*

Since *2024*

Reviewer Service for Academic Journals

- Accounting Review, Journal of Accounting Research, Management Science (Track: Accounting, Finance, Sustainability), Review of Accounting Studies, Contemporary Accounting Research, Review of Finance, European Accounting Review, Journal of Corporate Finance, Journal of Business and Financial Accounting, Journal of Accounting Auditing and Finance, Accounting Horizon, Journal of International Business Studies, Production and Operations Management, Journal of Banking and Finance, Corporate Governance: An International Review, Journal of Contemporary Accounting and Economics, Corporate Social Responsibility and Environmental Management

Reviewer Service for Conferences

- AAA Annual Meeting, AAA IAS/IAAER Midyear Meeting, AAA Sustainability ESG and Accounting Conference, CAPANA Annual Conference, EAR Annual Conference, FARS Midyear Meeting, Hawai'i Accounting Research Conference

Discussant for Conferences

- AAA Annual Meeting, Eastern Finance Association Annual Meeting, FARS Midyear Meeting, Hawai'i Accounting Research Conference

External Service

- Co-organizer of the ABFER Annual Conference Since 2026
- External Reviewer for the Research Grants Council (RGC) of Hong Kong Since 2024
- Panelist of AFAANZ ESG Special Interest Group (SIG) Annual Meeting 2024
 - *Topic: ESG in Finance and Accounting Industry*
- CAPANA Program Committee Member 2024
- Reviewer for HKCGI Corporate Governance Paper Competition and Presentation Awards 2023

SCHOOL SERVICES

National University of Singapore

- Mid-Term Advisory Report (MTAR) Committee 2026 - 2027
- Research Faculty Recruiting Committee 2025 - 2026
- Dissertation Committee
 - Committee member for Rui Shi, Ph.D. (graduated in 2026, first placement: SUFE)

University of Hong Kong

- Dissertation Committee
 - Co-chair for Xiao Zhang, Ph.D. (graduated in 2025, first placement: SUFE)
 - Internal examiner for Lei Fu, DBA (graduated in 2024)
- Interview Panel for Undergraduate Programs Admissions via JUPAS 2024
- Panelist of ACCT×HKUBS Master Program Mentor Dialogue Exchange and Sharing 2024
 - *Topic: Strategies for producing impactful ESG research*
- Representative to Ph.D. Program Recruitment Camp 2023 - 2024
- MACCT Admission Committee 2022 - 2025

Bocconi University

- Graduation Session Committee 2022

Hong Kong University of Science and Technology

- Nominated Student Ambassador of Department of Accounting 2020 - 2021
- Ph.D. Student Workshop Coordinator of Department of Accounting 2016 - 2020
- Nominated Ph.D. Representative to School's External Review Program 2019

RESEARCH GRANTS

- Start-up Grant, PI, NUS 2025
- Faculty UG Teaching Reward for Academic Year 2022–2023, HKU 2024
- Faculty Funds Award for Data Acquisition × 2, HKU 2023 - 2024
- Faculty GRF/ECS Incentive Award, HKU 2023
- Early Career Scheme (ECS) Grant by HK Research Grant Council, P-I (*Grant: 27503723*) 2023
- Seed Fund for Basic Research for New Staff, HKU 2022

HONORS & AWARDS

Best Reviewer Award, Hawai'i Accounting Research Conference (HARC 2026)	2025
Best Paper Award, AFAANZ Annual Conference	2024
Best Paper Award (<i>First Place</i>), MIT Asia Conference in Accounting	2021
Outstanding Reviewer Award, Joint AAA IAS/IAAER Midyear Meeting	2021
Dean's Ph.D. Fellowship for Research Excellence, HKUST	2020 - 2021
Hong Kong Ph.D. Fellowship (HKPFS), HKUST	2016 - 2020
FARS Doctoral Consortium Fellow	2020
Overseas Research Award, HKUST	2020
Duke University Accounting Theory Summer School Fellow	2019
Dean's List Certificate, CUHK	2016
The First Prize in Women's Triple Jumping, PKU	2014
Admission Scholarship, PKU	2013
The National Scholarship, Ministry of Education of China	2012
The First-Class Award, Beijing Entrepreneurship Competition	2012
The First-Class Academic Scholarship $\times 3$, UIBE	2010 - 2012

LIST OF PUBLICATIONS

- Wang, L. L. (2023). Transmission effects of ESG disclosure regulations through bank lending networks. *Journal of Accounting Research*, 61(3), 935-978.
doi:10.1111/1475-679X.12478
- Chen, Y. C., Hung, M., and Wang, L. L. (2023). Do depositors respond to banks' social performance?. *The Accounting Review*, 98(4), 89-114.
doi:10.2308/TAR-2019-0653
- Dou, Y., Hung, M., She, G., and Wang, L. L. (2024). Learning from peers: Evidence from disclosure of consumer complaints. *Journal of Accounting and Economics*, 77(2-3), 101620.
doi: 10.1016/j.jacceco.2023.101620
- Bourveau, T., Kepler, J. D., She, G., and Wang, L. L. (2024). Firm boundaries and voluntary disclosure. *The Accounting Review*, 99(4), 111-141.
doi: 10.2308/TAR-2022-0182
- Even-Tov, O., She, G., Wang, L. L., and Yang, D. (2025). How government procurement shapes corporate climate disclosures, commitments, and actions. *Review of Accounting Studies*, 30(2), 1968-2014.
doi: 10.1007/s11142-024-09866-0
- Hung, M., Lin, Y., Wang, L. L., and Zhang, Z. (2026). The impact of bank financing on borrowers' voluntary disclosures and real investments. *Management Science*, 72(2), 1175-1197.
doi: 10.1287/mnsc.2022.00528
- Hung, M., Ru, Y., She, G., and Wang, L. L. (2026). Horizon problems in the implementation of bank reporting regulation: Evidence from China. *Review of Accounting Studies*, 31(2), 906-943.
doi: 10.1007/s11142-025-09927-y