

## Yue Zheng

School of Business and Management  
The Hong Kong University of Science and Technology  
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### Education

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Ph.D.	Accounting	University of Maryland, College Park, MD, USA	May 2017
M.A.	Accounting	Washington University in St. Louis, St. Louis, MO, USA	May 2012
B.A.	Accounting	Central University of Finance and Economics, Beijing, CHINA	June 2011

### Academic Position

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Assistant Professor of Accounting  
The Hong Kong University of Science and Technology  
July 2017- Present

### Research Interests

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Financial Reporting, Disclosure, Accounting Human Capital

### Publications (authors listed by last names, same as appeared in journals)

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- “Judge Ideology and Opportunistic Insider Trading” Allen H. Huang, Kai Wai Hui, and Yue Zheng  
*Journal of Financial and Quantitative Analysis*, Forthcoming.  
<https://doi.org/10.1017/S0022109024000164>
- “Can Managers be Wrong and Still be Right? An Examination of the Predictive Information in Management Forecast Errors” Michael Kimbrough, Hanna Lee, and Yue Zheng  
*The Accounting Review*, 2021, 96(1): 349-376. <https://doi.org/10.2308/TAR-2016-0376>
- “Information Frictions and Productivity Dispersion: The Role of Accounting Information” Rebecca Hann, Heedong Kim, Wenfeng Wang, and Yue Zheng  
*The Accounting Review*, 2020, 95(3): 223–250. <https://doi.org/10.2308/accr-52658>
- “An Empirical Analysis of Analysts’ Capital Expenditure Forecasts: Evidence from Corporate Investment Efficiency” Jin Kyung Choi, Rebecca Hann, Musa Subasi, and Yue Zheng  
*Contemporary Accounting Research*, 2020, 37(4): 2615-2648. <https://doi.org/10.1111/1911-3846.12597>
- “Intra-industry Information Transfers: Evidence from Changes in Implied Volatilities around Earnings Announcements” Rebecca Hann, Heedong Kim, and Yue Zheng  
*Review of Accounting Studies*, 2019, 24: 927–971. <https://doi.org/10.1007/s11142-019-9487-1>

## Working Papers (authors listed by last names)

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- “Building Credible Commitments via Director Interlocks: Evidence from the Supply Chain” Rebecca Hann, Musa Subasi, and Yue Zheng. 2024.
  - Revising for the 3<sup>rd</sup> round submission to *Strategic Management Journal*.
- “Strategic Shareholders and IPO Disclosure: Evidence from Corporate Venture Capital” (solo-authored). 2024.
  - Revising for the 2<sup>nd</sup> round submission to *Journal of Business, Finance, and Accounting*.
- “The Price of an Accountant Shortage: Evidence from Job Vacancy Duration and Internal Control Weaknesses” Rebecca Hann, Jingwen Yang, and Yue Zheng. 2024.
  - Revising for the 2<sup>nd</sup> round submission to *Journal of Accounting Research*.
- “Taking the Pulse of Firm Innovation from Online Job Postings” Ying Du, Wenfeng Wang, Bohui Zhang, and Yue Zheng. 2024.
  - Revising for the 2<sup>nd</sup> round submission to *Management Science*
- “Human Capital Fitness and Firm Performance: Evidence from Occupational Composition” Yuhao Niu, Wenfeng Wang, and Yue Zheng. 2024.
- “The Information Role of Employee Confidential Witnesses in Financial Misreporting Litigation” Szu-fan Chen, Shiheng Wang, and Yue Zheng. 2024.
- “Investor Relations for the Rest of Us: Engaging with Retail Investors” Jin Kyung Choi, Allen Huang, Lu Qiu, and Yue Zheng. 2024.

## Invited Research Seminars

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- 2025:** City University of Hong Kong (scheduled)
- 2024:** Chinese University of Hong Kong, Fudan University, Hong Kong University of Science and Technology, Hong Kong University of Science and Technology Green Finance Reading Group, Southwestern University of Finance and Economics
- 2023:** National Taiwan University, Renmin University of China, Shanghai University of Finance and Economics
- 2021:** Central University of Finance and Economics, Southwestern University of Finance and Economics
- 2020:** Hong Kong University of Science and Technology
- 2019:** Hong Kong University of Science and Technology
- 2017:** Baruch College, Chinese University of Hong Kong, City University of Hong Kong, Georgetown University, Hong Kong Polytechnic University, Hong Kong University of Science and Technology, University of Maryland, University of Missouri-Columbia, Nanyang Technological University, National University of Singapore, Singapore Management University, University of Texas at Austin

## Conferences

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- The 2025 FARS Midyear Meeting (presenter, scheduled)
- The 2024 Hawaii Accounting Research Conference (presenter and discussant)
- The 2024 FARS Midyear Meeting (co-author presenter)
- The 2024 ABFER Annual Conference (session chair)
- The 2024 CUHK Accounting Research Conference
- The 2024 CAPANA Annual Research Conference
- The 2024 China International Conference in Finance (presenter)
- The 2024 European Accounting Association Annual Congress (co-author presenter)

The 2024 Accounting and Finance Association of Australia and New Zealand Annual Conference (co-author presenter)  
 The 2024 AAA Annual Meeting (co-author presenter)  
 The 2024 Hong Kong-Macau Junior Accounting Faculty Conference  
 The 2024 Bretton Woods Accounting and Finance Ski Conference (co-author presenter)  
 The 2024 Sichuan University Accounting Conference (presenter)  
 The 2024 Peking University Five-Star Workshop in Finance (co-author presenter)  
 The 2024 HKUST Accounting Symposium  
 The 2023 FARS Midyear Meeting (presenter)  
 The 2023 CUHK Accounting Research Conference  
 The 2023 ABFER, HKUST, and SUSTech Research Conference on Capital Market Research in the Era of AI  
 The 2023 Singapore Management University Accounting Symposium (presenter)  
 The 2023 HKUST Accounting Symposium (presenter)  
 The 2022 The Review of Accounting Studies Conference Invited Virtual Participant  
 The 2022 HKUST Accounting Symposium  
 The 2022 Hong Kong Junior Accounting Faculty Conference  
 The 2022 AAA Annual Meeting (presenter)  
 The 2022 The MIT Asia Accounting Conference  
 The 2022 CAPANA Annual Research Conference  
 The 2022 CUHK Accounting Research Conference  
 The 2022 Labor and Accounting Conference (co-author presenter)  
 The 2022 Hawaii Accounting Research Conference (presenter and discussant)  
 The 2022 The HKUST Research Conference on Investment in the Era of AI  
 The 2021 Paris December Finance Meeting (presenter and discussant)  
 The 2021 The Review of Accounting Studies Conference  
 The 2021 The MIT Asia Accounting Conference (presenter)  
 The 2021 CAPANA Annual Research Conference  
 The 2021 CUHK Accounting Research Conference  
 The 2021 The European Accounting Association Annual Congress (discussant)  
 The 2021 The European Financial Management Association Conference (presenter, discussant, and moderator)  
 The 2021 Hong Kong Junior Accounting Faculty Conference  
 The 2021 The Eastern Finance Association Meeting (presenter)  
 The 2021 The Midwest Finance Association Meeting (presenter)  
 The 2021 FARS Midyear Meeting (discussant)  
 The 2021 AAA Annual Meeting (presenter and discussant)  
 The 2021 HKUST Accounting Symposium  
 The 2020 The Review of Accounting Studies Conference  
 The 2020 AAA Annual Meeting (presenter)  
 The 2019 The MIT Asia Accounting Conference (co-author presenter)  
 The 2018 Hong Kong Junior Accounting Faculty Conference (presenter)  
 The 2018 The Review of Accounting Studies Conference (co-author presenter)  
 The 2018 CUHK Accounting Research Conference  
 The 2018 AAA Annual Meeting (co-author presenter)  
 The 2018 HKUST Accounting Symposium  
 The 2017 AAA Annual Meeting (presenter)  
 The 2017 Journal of Accounting and Public Policy Conference  
 The 2017 HKUST Accounting Symposium (moderator)  
 The 2016 AAA Annual Meeting (presenter and discussant)

The 2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium (presenter)  
 The 2016 DC Area Accounting Symposium  
 The 2015 AAA Annual Meeting  
 The 2015 FARS Midyear Meeting  
 The 2015 DC Area Accounting Symposium  
 The 2014 AAA Annual Meeting  
 The 2012 AAA Annual Meeting

## Research Grants

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- Principal Investigator (with Allen Huang): HKUST IEMS Grant, HKD100,000 (2024-2026)  
*When Disaster Strikes: How Climate Events Influence Employment Preferences.*
- Principal Investigator (Co-I: Keyi Zhao): Hong Kong Research Grant Council (RGC) - General Research Fund, HKD297,884 (2024-2025). *Director ESG Expertise.*
- Principal Investigator (Co-I: Wenfeng Wang): Hong Kong RGC - General Research Fund, HKD299,993 (2022-2024).  
*Human Capital Fitness and Firm Performance: Evidence from Occupational Composition.*
- Principal Investigator (transferred, Co-I: Wenfeng Wang): Hong Kong RGC - General Research Fund, HKD490,245 (2023-2025). *A Look into Corporate Innovation from Human Capital Demand.*
- Principal Investigator: HKUST Initiation Grant, HKD100,000.

## Professional Services

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### Ad Hoc Reviewer

- *The Accounting Review*
- *Management Science*
- *Journal of International Business Studies*
- *Journal of Accounting, Auditing and Finance*
- *Journal of Business, Finance and Accounting*
- *Journal of Corporate Finance*
- *The British Accounting Review*
- *Journal of Risk*
- AAA Annual Meetings
- FARS Midyear Meetings
- Hawaii Accounting Research Conference

### Student Advising

- Ph.D. Dissertations
  - Lu Qiu (co-supervisor, expected 2025)
  - Han Xiao (committee member, 2024): Shanghai University of International Business and Economics
  - Zilan Yang (committee member, 2024): IE University Business School
  - Kai Cao (committee member, 2022): SAFE Investment Company Ltd
- M.Phil. Dissertations
  - Lu Qiu (committee member, 2022)
  - Yirong Zou (committee member, 2022)
  - Ruichao Zhu (committee member, 2019)

- DBA Research Proposal Examination
  - Anthony Poon (committee member, 2024)

#### Department and University Services

- 2024-2025 HKUST Accounting Department Post-graduate (PhD/MPhil) Committee
- 2023-2024 HKUST Accounting Workshop Coordinator
- 2021 HKUST Accounting Research Symposium Organizer
- 2021 Hong Kong Junior Faculty Conference HKUST Liaison
- Undergraduate Student Recruitment Talk, 2018&2024
- Undergraduate Student Recruiting Interviewer, 2019-2023
- UROP (Undergraduate Research Opportunity Program) Supervision, 2020

### Teaching

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#### Hong Kong University of Science and Technology

- Instructor, Financial Accounting II (ACCT3020): Spring 2021, Spring 2020, Spring 2018.
- Instructor, Intermediate Financial Accounting for Non-Accounting Majors (ACCT3030): Fall 2024, Fall 2023, Fall 2022, Fall 2021, Fall 2019.
- Dean's Recognition of Excellent Teaching: Fall 2023, Fall 2022, Fall 2021, Spring 2021, Spring 2020.

#### University of Maryland

- Instructor, Intermediate Financial Accounting I (BMGT 310): Summer 2016, Summer 2015.
- Teaching Assistant, Managerial Accounting (BMGT 321): Spring 2015.

### Awards and Honors

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- AAA Annual Meeting Management Accounting Session Best Reviewer (2024)
- European Financial Management Association Annual Meetings Best Paper (2021)
- PwC 3535 Summit Best Academic Paper (2021)
- Dean's Fellowship, HKUST (2021)
- Robert H. Smith Outstanding Dissertation Award, University of Maryland (2018)
- Allan N. Nash Award for Outstanding Doctoral Student, University of Maryland (2017)
- Deloitte/J. Michael Cook Doctoral Consortium Fellow (2016)
- Jacob K. Goldhaber Travel Award, University of Maryland (2016)
- Robert H. Smith School of Business Doctor Fellowship (2012-2017)
- The Master of Accounting Charles F. Knight Scholar Award (2012)
- Beta Gamma Sigma – The International Honor Society (2012)

### Media Mention

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- “The Price of an Accountant Shortage: Evidence from Job Vacancy Duration and Internal Control Weaknesses”
  - [Financial Executives International](#)
  - [Goingconcern.com](#)
  - [Maryland Association of Certified Public Accountants](#)
- “Can Managers be Wrong and Still be Right? An Examination of the Predictive Information in Management Forecast Errors”

- [Hong Kong Economic Times \(in Chinese\)](#)

## **Other Information**

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- Industry Experiences
  - Siemens Limited China, Intern, Accounting & Finance, Beijing, China, 2011
  - PricewaterhouseCoopers, Intern, Audit and Assurance, Beijing, China, 2010
- Languages: Mandarin (Native), English (Fluent), Cantonese (Intermediate)