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EDUCATION

Ph.D., Accounting, Nanyang Technological University 2015
B.B.A., Financial Management, Xiamen University 2009

- Graduated with the university's "Outstanding Graduate Award"

ACADEMIC POSITIONS

Assistant Professor, University of Massachusetts-Amherst 2015-present
Teaching Assistant, Nanyang Technological University 2011-2012
Research Assistant, Nanyang Technological University 2011-2015

INTERESTS

Research

Judgment and Decision Making, Internal Control over Financial Reporting (ICFR), Audit Committee, Corporate Social Responsibility, Comparability

Teaching

Financial Accounting (undergraduate & graduate; in-person & online)

RESEARCH

Publications

Tan, H.-T., and Y. Yu. 2018. Management's Responsibility Acceptance, Locus of Breach, and Investors' Reactions to Internal Control Reports. *The Accounting Review* 93 (6): 331–355.

<https://doi.org/10.2308/accr-52077>

Guiral, A., D. Moon, H.-T. Tan, and Y. Yu. 2020. What Drives Investor Response to CSR Performance Reports? *Contemporary Accounting Research* 37 (1): 101-130. <https://doi.org/10.1111/1911-3846.12521>

- A "Top Cited Article" of *Contemporary Accounting Research*
- Featured in a *Contemporary Accounting Research* virtual issue on Corporate Social Responsibility (CSR) ([https://onlinelibrary.wiley.com/doi/toc/10.1111/\(ISSN\)1911-3846.corporate-social-responsibility](https://onlinelibrary.wiley.com/doi/toc/10.1111/(ISSN)1911-3846.corporate-social-responsibility))
- Cited by a study for the *National Bureau of Economic Research* that aims to inform the Sustainability Accounting Standards Board (SASB) (https://www.nber.org/system/files/working_papers/w26169/w26169.pdf)

Tan, H.-T., T. Xu, and Y. Yu. 2023. Language, perceived warmth, and investors' reactions to audit committee reports. *Contemporary Accounting Research*, in-print. <https://doi.org/10.1111/1911-3846.12857>

Working Papers

“How Do Accounting Estimate Bias and Method Similarity Influence Investors’ Reliability Judgment and Investment Decisions?” (Sole-Authored)

- Under review at *Accounting, Organization and Society*

“Management’s Communication Style when Disclosing Material Weaknesses in Internal Control” (with Joe Brazel and Matt Starliper)

- Under review at *Accounting Horizons*

“The Impact of Deficiency Diversity and Disclosure Presentation on Investors’ Perceptions of Investment Risk” (with Dave Piercey and Matt Starliper)

- In preparation for submission

“How Should Auditors Communicate with Clients Remotely? The Role of Electronic Communication Medium and Influence Tactic” (with Fangfang Sun, Yan Sun, and Elaine Wang)

- In preparation for submission

“Can Enhanced Segment Comparability Adversely Impact Managers’ Operational Decisions? The Moderating Role of Competitor Orientation and Segment-Specific Information” (with Chez Sealy and Elaine Wang)

- In preparation for submission

“CEOs’ Use of Profanity Language in Earnings Calls” (with Chris Agoglia and Scott Jackson)

- In preparation for submission

Research in Progress

“How do investors perceive CSR performance?” (with Hun-Tong Tan and Li Xiao)

“CSR disclosure and investor judgments” (with Hun-Tong Tan and Huaxiang Yin)

Media Coverage

Media coverage: “How are CSR issues processed?” by Center for Financial Reporting and Auditing (CFRA) at ESMT Berlin, research digest series

- Introduces the research finding in Guiral, Moon, Tan, and Yu (2020) and its implication for investors.

Interview with the *IR Magazine* (by co-author)

- Introduces the research finding and practice implications of “Management’s Communication Style when Disclosing Material Weaknesses in Internal Control” (with Joe Brazel and Matt Starliper)

TEACHING

(students’ evaluation of instructors’ teaching: 5 = “Almost always effective,” 1 = “Almost never effective”)

University of Massachusetts Amherst

SCH-MGMT 705 Financial Statement Analysis and Valuation (Masters of Science in Accounting program)*

- 2023 Spring: 4.6/5.0 (in-person class)

- 2023 Spring: 4.6/5.0 (online class)
- 2022 Fall: 4.0/5.0 (in-person class)
- 2022 Fall: 4.8/5.0 (online class)
- 2022 Spring: 4.8/5.0 (in-person class)
- 2022 Spring: 4.7/5.0 (online class)
- 2021 Fall: 5.0/5.0 (in-person class)
- 2021 Fall: 4.8/5.0 (online class)
- 2021 Spring: 5.0/5.0 (in-person class)
- 2021 Spring: 4.9/5.0 (online class)
- 2019 Fall: 4.8/5.0 (in-person class)
- 2019 Fall: 4.5/5.0 (online class)
- 2019 Spring: 4.9/5.0 (in-person class)
- 2019 Spring: 4.6/5.0 (online class)
- 2018 Fall: 4.6/5.0 (in-person class)
- 2018 Fall: 4.8/5.0 (online class)

* 2020 Spring (in-person & online) and 2020 Fall (in-person & online): teaching evaluations were not implemented due to COVID

ACCOUNTING 321 Intermediate Accounting (undergraduate)

- 2018 Spring: 4.3/5.0
- 2018 Spring: 4.3/5.0
- 2018 Spring: 4.5/5.0
- 2017 Spring: 4.6/5.0
- 2016 Spring: 4.1/5.0
- 2016 Spring: 4.4/5.0
- 2016 Spring: 4.6/5.0

Nanyang Technological University

AB1101 Financial and Managerial Accounting Introduction (undergraduate)

- 2011 Fall: 4.8/5.0
- 2012 Spring: 4.4/5.0
- 2012 Fall: 4.4/5.0

PRESENTATIONS AND DISCUSSIONS

Presentations

Invited to be a faculty roundtable leader of the 2022 Accounting Behavior and Organizations (ABO) Doctoral Consortium 2022

Presentations of “How Do Accounting Estimate Favorability and Method Similarity Influence Investors’ Judgments of Financial Reporting Quality?”

- University of Bern 2022
- European Network for Experimental Accounting Research (ENEAR) 2021
- University of Nebraska–Lincoln 2021

Presentation of “The Audit Committee’ versus ‘We’: Relationship-Language Matching in Audit Committee Disclosures”

- ABO midyear meeting, Providence, RI 2019

Presentation of “The Joint Impact of Enhanced Segment Comparability and Additional Segment Disclosures on Managers’ Resource Allocation Decisions: It Depends on Managers’ Strategic Focus”

- UNT Accounting Research Conference 2023
- Northeastern University 2019

Presentations of “Faithful Representation, Measurement Similarity, and Financial Information Comparability”

- University of Alberta 2015
- University of Massachusetts Amherst 2015
- Miami Rookie Recruiting and Research Camp, Miami 2014
- Nanyang Technological University 2014

Presentations of “Locus of Causality, Management’s Responsibility Acceptance, and Investors’ Reactions to Internal Control Reports”

- ABO research conference, Philadelphia, PA 2014
- Nanyang Technological University 2012

Discussions of Research Papers

2023 Bretton Woods Accounting and Finance Conference

2019 AAA Annual Meeting, San Francisco, CA

2018 ABO Research Conference, Phoenix, AZ

2018 AAA Annual Meeting, Washington, DC

2018 FARS Midyear Meeting, Austin, TX

2017 ABO Research Conference, Pittsburgh, PA

SERVICES

Editorial Board

Behavioral Research in Accounting

2020-present

Ad Hoc Reviewer

Peer-Reviewed Journals:

Contemporary Accounting Research

Accounting, Organization and Society

Accounting Horizons

European Accounting Review

Journal of Accounting, Auditing, and Finance

Accounting and Finance

Accounting and Business Research

Research Conferences:

AAA annual meetings

ABO conferences

FARS conferences
Hawaii Accounting Research Conferences

University of Massachusetts Amherst:

Doctoral Dissertations

Co-Chair, Doctoral Dissertation: Matt Starliper. 2018. Placement: Texas A&M University, Corpus Christi
Member, Doctoral Dissertation: Jessica Buchanan. 2017. Placement: Kent State University
Member, Doctoral Dissertation: Hanxu Xia. Proposal defense 2023

Accounting Department Service

Co-Chair, Department Research Workshop Series	2018-2019; 2022-present
Co-Chair, Non-Tenure Track Faculty Search Committee	2018-2019
Member, Department Personnel Committee	2018-2019
Member, Ph.D. Comprehension Exam Committee	2016, 2022
Member, Department's Ph.D. Admission Committee	2022
Member, Department's Curriculum and Assurance of Learning Committee	2018-2021
Representative for Accounting Department at "The Ph.D. Project", Washington D.C.	2018
Member, Tenure Track Faculty Search Committee	2018
Member, Clinical Position Search Committee	2017
Member, Tenure Track Faculty Search Committee	2016
Member, Accounting Doctoral Program Committee	2015
Accounting Major Advisor	2016-present

Nanyang Technological University:

Assistant, Centre for Accounting and Auditing Research	2011-2013
Brownbag Seminar Organizer, Accounting Department	2010

AWARDS AND HONORS

Nominated for Isenberg Teaching Fellow	2022
Nominated for Isenberg College Outstanding Teaching Award	2022
Nominated for UMass Amherst Distinguished Teaching Award	2021
Nominated for Isenberg Teaching with Digital Technology Award	2021
Research Excellence Award, Isenberg School of Management	2019
Teaching Innovation Fellow, UMass Amherst	2018
Commendable Performance in the Ph.D. Program, Nanyang Technological University	2016
Grant Recipient: Mellon Mutual Mentoring Grant, UMass Amherst	2015
Excellent Graduate Student Teaching Award, Nanyang Technological University	2011
Outstanding Graduate Award, Xiamen University	2009
National Scholarship, Ministry of Education, P. R. China	2006