

Yao Yu, Ph.D.
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EDUCATION

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

ACADEMIC EXPERIENCE

Assistant Professor, University of Massachusetts-Amherst	2015-present
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INTERESTS

Research

Judgment and Decision Making, Financial Information Comparability, Internal Control Reporting, Corporate Social Responsibility

Teaching

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

RESEARCH

Publications

“Management's Responsibility Acceptance, Locus of Breach, and Investors' Reactions to Internal Control Reports” (with Hun-Tong Tan). 2018. *The Accounting Review* 93 (6): 331-355.

“What Drives Investor Response to CSR Performance Reports?” (with Andres Guiral, Doocheol Moon, and Hun-Tong Tan). 2020. *Contemporary Accounting Research* 37 (1): 101-130.

- A “Top Cited Article” from *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))
- Media coverage: “How are CSR issues processed?” by Center for Financial Reporting and Auditing (CFRA) at ESMT Berlin, research digest series (<https://blog.esmt.berlin/rightonthemoney/how-are-csr-issues-processed/>)

Working Papers

“Language, Perceived Intragroup Relationship, and Investors’ Reactions to Audit Committee Reports” (with Hun-Tong Tan and Tu Xu)

- Under Review at *Contemporary Accounting Research*

“The Impact of Deficiency Diversity and Disclosure Presentation on Investors’ Perceptions of Investment

Risk” (with Dave Piercey and Matt Starliper)

- Under Review at *Auditing: A Journal of Practice and Theory*

“How Do Accounting Estimate Bias and Method Similarity Influence Investors’ Reliability Judgment and Investment Decisions?” (with Hun-Tong Tan)

- Prepare 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)

- Prepare for submission

Research in Progress

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

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

“Media Disclosure and Investor Reactions” (with Chez Sealy and Elaine Wang)

“Defensive Communication and Personal Pronouns in Internal Control Disclosure” (with Matt Starliper)

TEACHING

Graduate-Level

- SCH-MGMT 705 Financial Statement Analysis & Valuation, UMass, Fall 2018-present (in-person & online)

Undergraduate-Level

- ACCOUNTING 321 Intermediate Accounting, UMass, 2016-2018
- AB1101 Financial & Managerial Accounting Intro, Nanyang Technological University, 2011-2012

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:

Member, Department’s Ph.D. Admission Committee

2022

Member, Department’s Curriculum and Assurance of Learning Committee

2018-2021

Co-Chair, Non-Tenure Track Faculty Search Committee

2018-2019

Member, Department Personnel Committee	2018-2019
Co-Chair, Department Research Workshop Committee	2018-2019; 2022-2024
Representative for Accounting Department at “The PhD Project”, Washington D.C.	2018
Member, Tenure Track Faculty Search Committee	2018
Co-Chair, Doctoral Dissertation: Matt Starliper	2017-2018
Member, Clinical Position Search Committee	2017
Member, Doctoral Dissertation Committee: Jessica Osgood	2016-2017
Member, Doctoral Program Comprehensive Examination Committee	2016
Accounting Major Advisor	2016-present
Member, Tenure Track Faculty Search Committee	2016
Member, Accounting Doctoral Program Committee	2015

Nanyang Technological University:

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

PRESENTATIONS AND DISCUSSIONS

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 Effect of Disaggregated Segment Disclosure and Reporting of Segment Profitability Information on Managers’ Operational Decisions”

- 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”

- Zhejiang University, China (presented by co-author) 2016
- ABO research conference, Philadelphia, PA 2014
- Nanyang Technological University 2012

Discussions of research papers:

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

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 PhD 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