

Yao Yu, Ph.D.
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EDUCATION

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

ACADEMIC EXPERIENCE

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| 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, Audit Committee

Teaching

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

RESEARCH

Publications

- Tan, H.-T., T. Xu, and **Y. Yu**. 2023. Language, perceived warmth, and investors' reactions to audit committee reports. *Contemporary Accounting Research*, accepted.
- 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" 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/>)
- 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>

Working Papers

“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*

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

- Under Review at *Accounting Horizons*

“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

“How Do Accounting Estimate Bias and Method Similarity Influence Investors’ Reliability Judgment and Investment Decisions?”

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

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

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:

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| Member, Ph.D. Comprehension Exam Committee | 2022 |
| 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:

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| 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

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| 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 |