Yao Yu, Ph.D.

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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

Associate Professor, University of Massachusetts-Amherst 2024-present
Assistant Professor, University of Massachusetts-Amherst 2015-2024
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, Financial Information Comparability

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

RESEARCH

Publications

1. 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

2. 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)
   - 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)

3. Tan, H.-T., T. Xu, and **Y. Yu**. 2023. Language, perceived warmth, and investors' reactions to audit

committee reports. *Contemporary Accounting Research* 40 (2): 759-1513. https://doi.org/10.1111/1911-3846.12857

4. Brazel, J., M. Starliper, and **Y. Yu.** 2024. Management's Communication Style when Disclosing Material Weaknesses in Internal Control. *Accounting Horizons* 39 (2): 59–75. https://doi.org/10.2308/HORIZONS-2023-007

Working Papers

"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)

"Opposite Effects of ESG Rating Divergence on Current and Potential Investors' Perceptions of ESG Performance" (with Luke Barnhart, Conner Blake, and David Piercey)

"Profanity and Investor-Company Relationship" (with Chris Agoglia and Scott Jackson)

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

Other Projects

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

"How Do Accounting Estimate Bias and Method Similarity Influence Investors' Reliability Judgment and Investment Decisions?"

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 findings in Guiral, Moon, Tan, and Yu (2020) and their implications for investors.

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

- Introduces the research findings 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)*

- 2024 Spring: 5.0, 4.6; Fall: 4.8, 4.2
- 2023 Spring: 4.6, 4.6; Fall: 4.6, 4.7
- 2022 Spring: 4.8, 4.7; Fall: 4.8, 4.0
- 2021 Spring: 5.0, 4.9; Fall: 5.0, 4.8
- 2019 Spring: 4.9, 4.6; Fall: 4.8, 4.5

- 2018 Fall: 4.6, 4.8

* 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, 4.3, 4.5
- 2017 Spring: 4.6
- 2016 Spring: 4.1, 4.4, 4.6

Nanyang Technological University

AB1101 Financial and Managerial Accounting Introduction (undergraduate)

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

PRESENTATIONS AND DISCUSSIONS

Presentations

"The Joint Impact of Enhanced Segment Comparability and Additional Segment Disclosures on Managers' Resource Allocation Decisions"

- New England Accounting Research Symposium (NEARS), 2026

"How Should Auditors Communicate with Clients Remotely? The Role of Electronic Communication Medium and Influence Tactic"

- International Symposium on Audit Research (ISAR), 2025 | UMass Social Psychology Department Workshop, 2025 | ABO Conference, 2025

"Opposite Effects of ESG Rating Divergence on Current and Potential Investors' Perceptions of ESG Performance"

- Xiamen University, 2025 | Harbin Institute of Technology, 2025

"Profanity and Investor-Company Relationship"

- 2023 ABO conference, 2023 | Renmin University, 2023 | Shanghai University of Finance and Economics (SUFE), 2023

"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

"The Audit Committee' versus 'We': Relationship-Language Matching in Audit Committee Disclosures"

- ABO conference, 2019

"The Joint Impact of Enhanced Segment Comparability and Additional Segment Disclosures on Managers' Resource Allocation Decisions: It Depends on Managers' Strategic Focus"

- University of North Texas (UNT) Accounting Research Conference, 2023 | Northeastern University, 2019

"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

"Locus of Causality, Management's Responsibility Acceptance, and Investors' Reactions to Internal Control Reports"

- ABO conference, 2014 | Nanyang Technological University, 2012

Discussions

2023 Bretton Woods Accounting and Finance Conference
2022 ABO Doctoral Consortium Faculty Roundtable Leader
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:
The Accounting Review
Management Science
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
ISAR conferences

University of Massachusetts Amherst:

Isenberg School of Management
Faculty Advisor, Asian Business Student Club 2024-present

Member, Community Leadership Council for Faculty and Staff of Isenberg	2024-2025

Doctoral Dissertations/Directed Research
Directed Research Supervisor: Rubaiya Huda
Member, Doctoral Dissertation: Hanxu Xia (graduated in 2025)
Co-Chair, Doctoral Dissertation: Matt Starliper (graduated in 2018)
Member, Doctoral Dissertation: Jessica Buchanan (graduated in 2017)

Undergraduate Honors Thesis
Connor O'Hara (graduated in 2024)

Accounting Department Service

Department representative, KPMG Faculty Symposium	2025
Chair, Ph.D. Program Recruiting Committee	2025
Department representative, Deloitte Trueblood Seminar for Professors Accounting Case Training	2024
UMass representative/coordinator of Northeast Research Conference	2023-present
Co-Chair, Department Research Workshop Series	2018-2019; 2022-2026
Co-Chair, Non-Tenure Track Faculty Search Committee	2018-2019
Member, Department Personnel Committee	2018-2019, 2025-2026
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 Faulty Search Committee	2016
Member, Accounting Doctoral Program Committee	2015
Accounting Major Advisor	2016-present

AWARDS AND HONORS

Nominated for Isenberg College Outstanding Teaching Award	2025, 2022
Nominated for UMass Amherst Distinguished Teaching Award	2024, 2021
Nominated for Isenberg Teaching Fellow	2022
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