

Gaoqing Zhang

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ACADEMIC APPOINTMENT

Tepper School of Business, Carnegie Mellon University

Pittsburgh, PA

Visiting Professor of Accounting

July 2023 – Present

Carlson School of Management, University of Minnesota

Minneapolis, MN

Associate Professor of Accounting (with indefinite tenure)

July 2020 – Present

Honeywell Professorship in Accounting

Mary and Jim Lawrence Fellow

2019 – 2021

Assistant Professor of Accounting

July 2014 – June 2020

EDITORIAL POSITION

Editorial Board, *The Accounting Review*, June 2023 – Present

EDUCATION

Tepper School of Business, Carnegie Mellon University

Pittsburgh, PA

Ph.D. in Accounting

May 2014

M.S. in Accounting

May 2011

School of Management, Fudan University

Shanghai, China

B.Sc. in Finance

June 2009

PUBLICATIONS

- 1) *Accounting Information Quality, Interbank Competition and Bank Risk-Taking*, with Carlos Corona and Lin Nan, *The Accounting Review*, May 2015
- 2) *Accounting Manipulation, Peer Pressure, and Internal Control*, with Pingyang Gao, *The Accounting Review*, January 2019
- 3) *On the Social Value of Accounting Objectivity in Financial Stability*, with Pierre Liang, *The Accounting Review*, January 2019

- 4) ***Firm Value and Market Liquidity around the Adoption of Common Accounting Standards***, with Pingyang Gao and Xu Jiang, *Journal of Accounting and Economics*, August 2019
- 5) ***Banks' Asset Reporting Frequency and Capital Regulation: An Analysis of Discretionary Use of Fair Value Accounting***, with Carlos Corona and Lin Nan, *The Accounting Review*, March 2019
- 6) ***Auditing Standards, Professional Judgement, and Audit Quality***, with Pingyang Gao, *The Accounting Review*, November 2019
- 7) ***Competition and Opacity in the Financial System***, *Management Science*, May 2020
- 8) ***The Coordination Role of Stress Tests in Banks' Risk Taking***, with Carlos Corona and Lin Nan, *Journal of Accounting Research*, December 2019
- 9) ***Asymmetric Reporting Timeliness and Informational Feedback***, with Qi Chen, Zeqiong Huang, Xu Jiang, and Yun Zhang, *Management Science*, October 2020
- 10) ***Consistency As a Path to Comparability: Theory and Evidence***, with Vivian Fang and Michael Iselin, *Management Science*, June 2022
- 11) ***CECL: Timely Loan Loss Provisioning and Banking Regulation***, with Lucas Mahieux and Haresh Sapra, leading article, *Journal of Accounting Research*, March 2023
- 12) ***Reporting of Investment Expenditure: Should It Be Aggregated with Operating Cash Flows***, with Xu Jiang and Chandra Kanodia, *The Accounting Review*, July 2023
- 13) ***Models of Accounting Disclosure by Banking Institutions, Foundations and Trends in Accounting***, May 2023
- 14) ***Commonality of Accounting Standards and Investment Beauty Contests***, with Xu Jiang and Chao Tang, *The Accounting Review*, forthcoming
- 15) ***Whistleblowing Bounties and Informational Effects***, with Lin Nan and Chao Tang, *Journal of Accounting and Economics*, forthcoming
- 16) ***Disagreement and Discretionary Monetary Policy***, with Marvin Goodfriend and Pierre Liang, *International Journal of Central Banking*, forthcoming
- 17) ***The Real Effects of Transparency in Crowdfunding***, with Lin Nan, Chao Tang, and Xin Wang, *Contemporary Accounting Research*, forthcoming
- 18) ***Reporting Rules in Bank Runs***, with Ronghuo Zheng, *The Accounting Review*, forthcoming

WORKING PAPERS

- 19) ***Everlasting Fraud***, with Vivian Fang, Nan Li and Wenyu Wang
- 20) ***Accounting Measurement Rules when Firms and Investors have Bounded Rationality***, with Phillip Stocken, under revision for 2nd round review at *The Accounting Review*
- 21) ***Ignorance Is Bliss: The Screening Effect of (Noisy) Information***, with Felix Feng, Wenyu Wang, and Yufeng Wu, under revision for 2nd round review at *The Accounting Review*

INVITED PRESENTATIONS

[* presented by coauthors]

- ***Accounting Information Quality, Interbank Competition and Bank Risk-Taking***
 - 2013 Fudan University (China), 2012 Purdue University*, 2012 Annual Meeting of the American Accounting Association, 2012 Financial Accounting and Reporting Section Midyear Meeting*, 2012 Midwest Accounting Research Conference*, 2012 University of Illinois at Chicago*, 2012 University of Colorado at Boulder*, 2011 Carnegie Mellon University

- ***Competition and Opacity in the Financial System***
 - 2015 Purdue Accounting Theory Conference, 2014 New York University, 2014 Carnegie Mellon University, 2014 Dartmouth College, 2014 Stanford University, 2014 The Pennsylvania State University, 2014 University of Chicago, 2014 University of Minnesota, 2014 Yale University, 2013 Southwestern University of Finance and Economics (China)

- ***On the Social Value of Accounting Objectivity in Financial Stability***
 - 2017 Yale Accounting Research Conference*, 2015 University of Minnesota, 2015 Zurich Accounting Research Workshop, 2015 Annual Meeting of the American Accounting Association, 2015 Carnegie Mellon University*

- ***Disagreement and Discretionary Monetary Policy***
 - 2015 Minnesota-Chicago Theory Conference (University of Minnesota)

- ***Accounting Manipulation, Peer Pressure, and Internal Control***
 - 2017 Dartmouth College*, 2017 Hong Kong University of Science and Technology, 2017 NYU Accounting Summer Camp*, 2017 Tsinghua University (China), 2016 University of Chicago*, 2016 Midwest Accounting Research Conference (Penn State), 2016 Purdue Accounting Theory Conference*, 2016 CFEA Conference (University of Toronto), 2016 University of Texas Dallas*, 2016 National Taiwan University Accounting Symposium*

- ***Banks' Asset Reporting Frequency and Capital Regulation: An Analysis of Discretionary Use of Fair Value Accounting***

- 2015 Pompeu Fabra University*, 2015 I.E.S.E. (Barcelona)*, 2013 Carnegie Mellon University Accounting Mini Conference*, 2013 Annual Meeting of the American Accounting Association, 2013 Financial Accounting and Reporting Section Midyear Meeting, 2013 Junior Accounting Theory Conference
- ***The Coordination Role of Stress Tests in Banks Risk-taking***
 - 2019 Financial Accounting and Reporting Section Midyear Meeting, 2019 Washington University at St. Louis*, 2019 Rice University*, 2019 Chapman University*, 2018 Junior Accounting Theory Conference (George Washington University), 2018 Annual Meeting of the American Accounting Association, 2017 Hong Kong University*, 2017 City University of Hong Kong*, 2017 Hong Kong University of Science and Technology (Operation Management), 2017 Southwestern University of Finance and Economics (China), 2017 Tsinghua International Corporate Governance Conference (China), 2016 Columbia University*, 2016 University of Pennsylvania (Wharton)*, 2016 Pompeu Fabra University*
- ***Auditing Standards, Professional Judgement, and Audit Quality***
 - 2017 Annual Meeting of the American Accounting Association, 2017 Columbia University*, 2016 George Washington University*
- ***Reporting of Investment Expenditure: Should It Be Aggregated with Operating Cash Flows***
 - 2021 DAR&DART Accounting Theory Seminar, 2021 University of Chicago, 2018 Purdue Accounting Theory Conference*, 2018 Texas Austin Accounting Theory Conference*, 2017 Annual Meeting of the American Accounting Association*, 2016 Junior Accounting Theory Conference (NYU), 2016 Duke University*
- ***Consistency As a Path to Comparability: Theory and Evidence***
 - 2018 Financial Accounting and Reporting Section Midyear Meeting*, 2017 Yale Accounting Research Conference*, 2017 University of California Los Angeles*, 2017 Indiana Hoosier Accounting Research Conference*, 2017 Michigan State University*, 2017 Northwestern University*, 2017 Wharton Spring Accounting Conference*, 2017 University of Minnesota*, 2017 University of Minnesota Empirical Accounting Conference*
- ***Firm Value and Market Liquidity around the Adoption of Common Accounting Standards***
 - 2018 Global Issues in Accounting Conference (UNC)*, 2018 Columbia University, 2017 Southwestern University of Finance and Economics (China)*

- ***Asymmetric Reporting Timeliness and Informational Feedback***
 - 2019 Purdue Accounting Theory Conference*, 2019 University of Houston Accounting Symposium*, 2018 SOAR Accounting Symposium (Singapore Management University)*, 2018 Washington University at St. Louis*, 2017 Carnegie Mellon University*, 2017 Tsinghua University*, 2017 Yale Accounting Conference*

- ***Accounting Choices and the Informational Role of Stock Prices***
 - 2019 Washington University at St. Louis

- ***CECL: Timely Loan Loss Provisioning and Banking Regulation***
 - 2021 Accounting Research Workshop (University of Zurich and Basel)*, 2021 Hawaii Conference Research Conference*, 2020 National University of Singapore, 2020 Dartmouth Accounting Conference, 2020 Financial Accounting and Reporting Section Midyear Meeting*, 2020 University of Chicago*, 2019 Stanford Accounting Summer Camp, 2019 NYU Accounting Summer Camp*

- ***The Real Effects of Transparency in Crowdfunding***
 - 2020 University of Zurich*, 2020 University of Graz*, 2020 Texas Christian University*, 2020 Duke University*, 2019 University of Melbourne*, 2019 University of Toronto*, 2019 Yale Accounting Research Conference*, 2019 New York University*, 2019 Tsinghua International Corporate Governance Conference (China)*

- ***Asset Transfer Measurement Rules***
 - 2022 University of Zurich*, 2021 Cambridge University*, 2021 Carnegie Mellon University, 2021 FARS Midyear Conference*, 2021 University of Chicago*, 2021 Hawaii Conference Research Conference*, 2020 Stanford Accounting Summer Camp*

- ***Gender Disparity in the Mutual Fund Industry: US and China***
 - 2019 Global Issues in Accounting Conference (Chicago Booth)*

- ***Commonality of Accounting Standards and Investment Beauty Contests***
 - 2021 SOAR Accounting Symposium (Singapore Management University)*, 2021 FARS Midyear Conference*, 2021 Hawaii Conference Research Conference*

- ***Everlasting Fraud***
 - 2023 Carnegie Mellon University, 2023 University of Texas, Austin, 2022 Duke University, 2022 Rice University, 2022 Midwest Finance Association Meeting Conference*, 2022 SEC Annual Conference on Financial Market Regulation*, 2022 CICF conference*, 2022 Accounting and Economics Society Webinar*, 2022 Financial Accounting and Reporting Section Midyear Meeting, 2021 HKUST Accounting Symposium, 2021 Chinese University of Hong Kong*, 2021 University of Science and Technology of China*, 2021 University of Maryland*, 2021 University of Miami*, 2021 Columbia Burton Accounting Conference*

- ***Reporting Rules in Bank Runs***
 - 2022 Hong Kong University*, 2022 University of Alberta*, 2022 Hawaii Conference Research Conference*, 2021 University of Texas, Austin,* 2021 Renming University*, 2021 Accounting Research Workshop (University of Zurich and Basel)*

- ***Whistleblowing Bounties and Informational Effects***
 - 2021 Columbia University*, 2021 University of Texas, Austin*, 2021 SUNY-Binghamton*

- ***Accounting Measurement Rules when Firms and Investors have Bounded Rationality***
 - 2023 Minnesota-Chicago Accounting Theory Conference*, 2022 Yale Accounting Research Conference*, 2022 Tilburg University*, 2022 Purdue Accounting Theory Conference*, 2022 Workshops on Accounting and Economics*, 2022 Erasmus University Rotterdam*, 2022 American Accounting Association Annual Meeting*, 2022 University of Graz*

MEDIA REFERENCES

- ***Everlasting Fraud***
 - Oxford Business Law Blog, European Corporate Governance Institute working paper

- ***CECL: Timely Loan Loss Provisioning and Banking Regulation***
 - Wall Street Journal, Risk Magazine, Bloomberg Tax, Chicago Booth Review, Financial Accounting Standards Board (FASB) newsfeed

- ***Accounting Manipulation, Peer Pressure, and Internal Control***
 - Discovery at Carlson, Minnesota Society of CPAs

AWARDS AND HONORS

Excellence in Refereeing Award, <i>Journal of Accounting Research</i>	2023, 2021
Mary and Jim Lawrence Fellow, University of Minnesota	2019-2021
FARS Best Paper Award Honorable Mention	2020
Ranked #3 Top Analytical Author for Past 6 Years, BYU Accounting Research Ranking	2019
Outstanding Research Award, Carlson School of Management, University of Minnesota	2019
Award for Exemplary Research, Accounting Department, University of Minnesota	2019
Award for Exemplary Research, Accounting Department, University of Minnesota	2018
Finalist, Faculty of the Year, Carlson School of Management, University of Minnesota	2018
Dean's Small Research Grant, Carlson School of Management, University of Minnesota	2016
William Larimer-Mellon Fellowship, Carnegie Mellon University	2009-2014
CMU Graduate Student Conference Funding Award	2011, 2012
Tepper Dean's Office Graduate Student Research Support Award	2011, 2012
National Scholarship of China	2008

TEACHING EXPERIENCE

University of Minnesota

Managerial Accounting	2021-2023
<i>Average Teaching Rating: 5.6 / 6</i>	
Financial Accounting	2014-2019
<i>Average Teaching Rating: 5.5 / 6</i>	
Topics in Analytical Research	2023, 2021
Market Volatility, Sentiments and Accounting Disclosure	2019
Information Disclosure and Accounting Measurements of Financial Institutions	2018

Carnegie Mellon University

Introduction to Accounting	2013
<i>Teaching Rating: 4.6 / 5</i>	

PROFESSIONAL ACTIVITIES

- Founding member, Accounting and Economics Society (AES)
- Conference Organizer, Junior Accounting Theory Conference, Accounting and Economics Society, 2019

Ad hoc reviewer: *Accounting, Economics and Law: A Convivium*, *Annual Meeting of the American Accounting Association*, *CAPANA Annual Conference*, *Contemporary Accounting Research*, *Financial Accounting and Reporting Section Midyear Meeting*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Journal of Economics & Management Strategy*, *Journal of Management Accounting Research*, *Management Science*, *Production and Operations Management*, *Review of Accounting Studies*, *Social Sciences and Humanities Research Council of Canada*, *The Accounting Review*, *The Emerging Technologies Conference at Cornell University*

SERVICES

Chair, Ph.D. mentoring committee, Accounting Department, University of Minnesota, 2020-present

Co-chair, Faculty Recruiting Committee, Accounting Department, University of Minnesota, 2022-2023

Tenure Reading Committee, Carlson School of Management, University of Minnesota, 2022-2023, 2021-2022

Faculty Consultative Committee, Carlson School of Management, University of Minnesota, 2021-present

Conference Organizer, Minnesota-Chicago Accounting Theory Conference, Accounting Department, University of Minnesota, 2015-present

Faculty Recruiting Committee, Accounting Department, University of Minnesota, 2021-2022, 2016-2017

Curriculum Committee for 3001 Managerial Accounting, 2021-2022

Curriculum Committee for 2050 Financial Accounting, 2019-2020

Research Workshop Organizer, Accounting Department, University of Minnesota, 2017-2018

Miami Rookie Camp Junior Recruiting, Accounting Department, University of Minnesota, December 2015

Ph.D. Thesis Advising (University of Minnesota):

Aysa Dordzhieva (committee member, initial placement: University of Texas, Austin)

Chao Tang (committee member, initial placement: Hong Kong University of Science and Technology)

Yihan Song (Advisor, ongoing)

Juerui Feng (committee member, ongoing)

Wenwei Lin (committee member, ongoing)