

Yao Yu, Ph.D.

Isenberg School of Management
University of Massachusetts
121 Presidents Drive
Amherst, MA 01003

Phone: (413) 545-7615
Fax: (413) 577-3165
yyu@isenberg.umass.edu

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 2023-present
Assistant Professor, University of Massachusetts-Amherst 2015-2023
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

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](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*, forthcoming.

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)

- Under review at *Journal of Accounting Research*

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

- In preparation for submission to a Top-5 journal

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

- In preparation for submission to a Top-5 journal

“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 to a Top-5 journal

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

- In preparation for submission to a Top-5 journal

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 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 Fall: 4.6/5.0 (in-person class)
- 2023 Fall: 4.7/5.0 (online class)
- 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

Presentations of “Profanity and Investor-Company Relationship”

- 2023 ABO conference, Pittsburgh, PA 2023
- Renmin University 2023
- Shanghai University of Finance and Economics (SUFU) 2023

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”

- 2019 ABO conference, 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”

- 2014 ABO 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:

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

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

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

Undergraduate Honors Thesis

Connor O'Hara (2024)

Accounting Department Service

Department representative, Deloitte Trueblood Seminar for Professors Accounting Case Training

2024

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| UMass representative/coordinator of Northeast Research Conference | 2023-2024 |
| 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:

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

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 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 |