

Wei Wang
Robert Livingston Johnson Research Fellow

Department of Accounting
Fox School of Business
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Academic Appointments

Temple University, Philadelphia, PA

Associate Professor of Accounting	2023 – Present
Assistant Professor of Accounting	2017 – 2023

Education

University of Missouri-Columbia

Ph.D., Accounting	2013 – 2017
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Southern Illinois University-Edwardsville

M.S., Accounting	2011 – 2012
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Lake Forest College

B.A., Mathematics and Economics	2006 – 2010
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Research Interests

Financial institutions, credit loss accounting, debt contracting and negotiation, corporate governance, mergers and acquisitions, sustainability accounting

Publications

1. Accounting Restatements and Bank Liquidity Creation. Sole-authored (Dissertation). *The Accounting Review* 2022, Vol. 97, No 6, [445-473](#).
2. Walking the Walk? Bank ESG Disclosures and Home Mortgage Lending, with Sudipta Basu, Justin Vitanza, and Xiaoyu (Ross) Zhu. *Review of Accounting Studies* 2022, Vol. 27, No. 3, [779-821](#). Recipient of the inaugural *AAA-AACSB-RRBM Award for Research Impacting Societal Challenges*. Presented as opening paper at 2021 *RAST* Conference. Featured in [Morning Consult](#) on October 13, 2022.
3. Asymmetric Loan Loss Provision Models, with Sudipta Basu and Justin Vitanza. *Journal of Accounting and Economics* 2020, Vol. 70, No 2-3, [101359](#). Presented as opening paper at 2019 *JAE* Conference.
4. Analyst Coverage and Syndicated Lending, with Nicholas Hallman and John Howe. *Review of Accounting Studies* 2022, <https://doi.org/10.1007/s11142-022-09670-8>.
5. Common Auditors and Private Bank Loans, with Jere Francis. *Contemporary Accounting Research* 2021, Vol. 38, No. 1, [793-832](#).

6. International Mergers and Acquisitions Laws, the Market for Corporate Control, and Accounting Conservatism, with Inder Khurana, *Journal of Accounting Research* 2019, Vol. 57 No. 1, [241-290](#).
7. The Effects of Hedge Fund Interventions on Strategic Firm Behavior, with Inder Khurana and Yinghua Li. *Management Science* 2018, Vol. 64, No. 9, [3971-4470](#).
8. The Market for Corporate Control and Dividend Policies: Cross-country Evidence from M&A Laws, with Matt Glendening and Inder Khurana, *Journal of International Business Studies* 2016, Vol. 47, No. 9, [1106-1134](#).

Working Papers (* denotes current and former doctoral student)

9. Long-run Performance of Debt Renegotiations: Large-sample Evidence, with Zhongnan Xiang* and Sudipta Basu
10. Hidden in Plain Sight: Operating Lease Accounting and Private Loan Contracts, with Elizabeth Gordon and Lei Zhao
11. Interactions Between Private Contracts and ESG Disclosure Regulations, with Sudipta Basu and Xiaoyu Zhu
12. ESG Mergers and Acquisitions, with Alice Lee*
13. It's All Relative: Audit Interference Rule and Bank Loan Contracts, with Hyun Jong Park and Barbara Su
14. Examining the Usefulness of Information Revealed During the SEC Filing Review Process: Evidence from Debt Contracting, with Lauren Cunningham and Roy Schmardebeck.

Research-in-progress (* denotes current doctoral student)

15. Demystifying Hospitals' Noncompliance with Price Transparency Rule, with Sudipta Basu and Ruikai Ji*
16. Using Regulatory Loan Risk Ratings to Model Loan Loss Provisions, with Sudipta Basu and Xiaoyu Zhu
17. ESG Risks and Financial Statement Verification, with Sudipta Basu, Yujie Ma*, and Samuel Rosen
18. Government Spending and Financial Statement Verification, with Sudipta Basu, Joon-Hoon Kim*, and Samuel Rosen

Conference presentations (* denotes presentation by co-authors)

ESG Mergers and Acquisitions

- Hawaii Accounting Research Conference, 2024 (scheduled)
- International Accounting Association Midyear Meeting, 2024 (scheduled)

Hidden in Plain Sight: Operating Lease Accounting and Private Loan Contracts

- Hawaii Accounting Research Conference, 2023
- George Mason University, 2023
- CFEA Conference, 2023

Asymmetric Loan Loss Provision Models

- AAA FARS Midyear Meeting, 2020
- Yale Summer Accounting Conference, 2020*
- Journal of Accounting and Economics Conference, 2019*
- AAA Annual Meeting, 2019
- AAA Mid-Atlantic Meeting, 2019
- ASSA/Society of Government Economists Annual Meeting, 2019*
- Hawaii Accounting Research Conference, 2019

Long-run Performance of Debt Renegotiations: Large-sample Evidence

- CUHK Accounting Research Conference, 2022
- Hawaii Accounting Research Conference, 2021,2022
- AAA FARS Meeting, 2021*
- Annual Eastern Finance Association Meeting, 2021
- CAAA Annual Conference, 2021
- Spark Meeting, 2021*
- AAA Annual Meeting, 2021
- Purdue University, 2021

Walking the Walk? Bank ESG and Home Mortgage Lending

- AAA FARS Meeting, 2022
- Review of Accounting Studies Conference, 2021*
- FMA Annual Conference, 2021
- Haskell & White Academic Conference, 2021
- Annual Eastern Finance Association Meeting, 2021*
- EM Normandie - UMASS Research Conference, 2021
- AAA Annual Meeting, 2021
- Hawaii Accounting Research Conference, 2019*

Accounting Restatements and Bank Liquidity Creation

- Conference on Financial Economics and Accounting, 2017
- Yale Accounting Recruiting Conference, 2017

Common Auditors and Private Bank Loans

- AAA Annual Meeting, 2016
- EAA Annual Congress, 2016*

International M&A Laws, Market for Corporate Control, and Accounting Conservatism

- AAA Annual Meeting, 2016
- AAA FARS Meeting, 2016
- EAA Annual Congress, 2016*

Professional Service

Journal Reviewer:

The Accounting Review, Journal of Accounting and Public Policy, Journal of Accounting, Auditing and Finance, Management Science, Auditing: A Journal of Practice and Theory, European Accounting Review

Conference Reviewer:

- FARS Midyear Meeting 2019, 2020, 2022, 2023
- IAS Midyear Meeting 2023
- AAA Meeting 2016, 2017, 2019
- Hawaii Accounting Research Conference 2019-2023

Conference Discussion:

- AAA Meeting 2019, 2020, 2022
- Hawaii Accounting Research Conference 2019, 2021, 2022, 2023
- CAAA Annual Conference 2021
- EFA Annual Meeting 2021
- FMA Annual Meeting 2021

Teaching

Doctoral Seminar in Financial Accounting Theory, Temple University, Fall 2023-Present
Accounting Information Systems, course coordinator, Temple University, Fall 2022—Present
Managerial Accounting, Temple University, Fall 2018 – Spring 2022
Introduction to Financial Accounting, Temple University, Fall 2017
Introduction to Financial Accounting, University of Missouri, Fall 2015 – Summer 2016

Department and school Service

Faculty Research Committee member, 2020 – Present
Accounting Seminar Coordinator, 2019 – 2022
Doctoral Students Recruiting Committee member, 2018 – Present
Tenure-track Faculty Recruiting Committee member, 2018-2019
Evaluator of Annual PhD Student Research Competition, 2021
Evaluator of Young Scholars Interdisciplinary Forum, 2019, 2022

Doctoral Student Advisor

Dissertation committees

Zhongnan Xiang, “Debt Financing to Innovative Firms: Evidence from First Action Reports on Patent Application,” defended 3/25/2022 (committee member).

Yufan Dong, “Client Operational Regulatory Environment and Auditor Response” defended 6/13/2023 (committee member).

Second-year paper committees

Ruikia Ji, “Congruent Images and Text in Annual Reports,” defended 12/1/2023 (committee member).

Manish Parmar, “Have FASB’s standards added corporate bondholder value?” defended 12/1/2023 (committee member).

First-year paper committees

Alice Lee, “Persuading Shareholders to Vote with Managers using Environmental and Social Disclosures in Proxy Statements,” defended 2/4/2022 (committee member).

Ruikai Ji, “Demystifying Hospitals’ Noncompliance with Price Transparency Rule,” defended 2/3/2023 (committee member).

Yujie Ma, “ESG Risks and Financial Statement Verification,” scheduled for defense 2/9/2024 (committee member)

Hoon-Joon Kim, “Government Spending and Financial Statement Verification,” scheduled for defense 2/9/2024 (committee member)

Executive DBA dissertation committees

Ping Jiang, “Impact of Industry Growth and Antitrust Regulation on the Importance of Gross Margin Rates,” defended 5/1/2023 (committee member)

Executive DBA/D. Sc. Global Finance dissertation committees

Jian Hu, “A Study on the Impact of Horizontal Mergers and Acquisitions on the Performance of Listed Real Estate Developers Based on Panel Data From China,” defended 4/11/2023 (external reader)

Liu Yi, “Determinants of Non-performing Loans: Evidence from China,” scheduled for defense (external reader)

Awards, Grants & Honors

Dean’s Research Honor Roll, 2023

Inaugural AAA-AACSB-RRBM Award for Research Impacting Societal Challenges (\$5,000), 2023

Center for Ethics, Diversity, and Workplace Culture Research Funding (\$4,000), 2023

Accounting Department Discovery Research Award, 2021

Dean’s Research Honor Roll, 2019

FARS Excellence Review Award, 2019

Temple Interdisciplinary Young Scholar Grant (\$4,600), 2019

Temple Interdisciplinary Young Scholar Grant (\$2,400), 2018

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow, 2015

AAA FARS Doctoral Consortium, 2015

Outstanding Graduate Research Award, University of Missouri, 2014, 2016

Graduate Fellowship Award, University of Missouri, 2013–2016

Earl Wilson Doctoral Scholarship, University of Missouri, 2016

Kenneth Dimitry Memorial Scholarship, University of Missouri, 2015

Chen Scholarship, University of Missouri, 2014

Full-tuition Scholarship from Southern Illinois University Edwardsville, 2011–2012

Full-tuition Scholarship from Lake Forest College, 2006–2010

Media Mentions

Walking the Walk? Bank ESG Disclosures and Home Mortgage Lending

- *Fox School of Business Knowledge Hub*, September 21, 2022, “[Bank ESG disclosure: A help or a hindrance?](#)”
- *Morning Consult*, October 13, 2022, “[Most Americans believe banks are sincere about social equity efforts. ESG claims are another story](#)”
- *Fox School of Business Research*, October 17, 2022, “[Banks are talking the talk of corporate responsibility. But are they walking the walk?](#)”

Examining the Usefulness of Information Revealed During the SEC Filing Review Process: Evidence from Debt Contracting

- *The CLS Blue Sky Blog*, Columbia Law School’s Blog on Corporations and the Capital Markets, March 21, 2016, “[Do SEC comment letters provide useful information?](#)”

The Effects of Hedge Fund Interventions on Strategic Firm Behavior

- *Harvard Law School Forum on Corporate Governance*, September 12, 2017, “[The effects of hedge fund interventions on strategic firm behavior](#)”

Long-run Performance of Debt Renegotiations: Large-sample Evidence

- *The FinReg Blog at Duke University School of Law*, December 16, 2021, “[Do debt renegotiations improve borrower performance? Insights from a large-sample study](#)”

Accounting Restatements and Bank Liquidity Creation

- *Fox School of Business Knowledge Hub*, May 18, 2022, “[Accounting restatements reduce the amount of liquidity that banks create - But why?](#)”

Asymmetric Loan Loss Provision Models

- *Fox School of Business Knowledge Hub*, December 15, 2020, “[Take a critical look at loan loss models](#)”

Analyst Coverage and Syndicated Lending

- *Fox School of Business Knowledge Hub*, January 14, 2022, “[Overcoming the information gap in syndicated loans](#)”



December 4, 2023