

Yi Liang

Fox School of Business
Temple University
1801 Liacouras Walk, Philadelphia, PA, 19122

Phone: 215 – 204-8125
Email: yiliang@temple.edu

ACADEMIC POSITIONS

Assistant Professor of Accounting, Temple University, 2018 – present
Research Assistant Professor of Accounting, Temple University, 2015 - 2018

EDUCATION

Tepper School of Business, Carnegie Mellon University Ph.D. in Industrial Administration	Pittsburgh, PA 2015
Tepper School of Business, Carnegie Mellon University M.Sc. in Industrial Administration	Pittsburgh, PA 2012
School of Economics and Management, Tsinghua University B.Sc. in Information Management and Information Systems	Beijing, China 2010

RESEARCH INTERESTS

Accounting Regulations and Corporate Laws, Management Accounting and Corporate Governance,
Accounting and Information Technology, Financial Institutions

PUBLICATIONS

Technical Debt and Firm Performance, with R. Banker and N. Ramasubbu
Management Science, forthcoming.

Director-Liability-Reduction Laws and Conditional Conservatism, with S. Basu
Journal of Accounting Research, 2019, 57(4): 889-917.

Cost Management Research, with R. Banker, D. Byzalov, and S. Fang
Journal of Management Accounting Research, 2018, 30(3): 187-209.

EARLY PUBLICATIONS IN INFORMATION SYSTEMS

Personalized Pricing in a Duopoly Market, with Z. Wen
System Engineering – Theory & Practice (in Chinese), 2013, 33(6): 1402-1410.

Empowering Employees through Instant Messaging, with C.X. Ou, R. Davison, and X. Zhong
Information Technology & People, 2010, 23(2): 193-211.

WORKING PAPERS

Securities-Based Crowdfunding by Startups: Does Auditor Attestation Matter?, with J. Gong and J. Krishnan
Preparing for 2nd round review at [*The Accounting Review*](#)

The Impact of the Pay-Ratio Disclosure on CEO Compensation and Say-on-Pay Voting, with S. Balsam
Preparing for 2nd round review at [*Journal of Management Accounting Research*](#)

Shedding Light on Employee Pay: The Impact on Job Search and Change, with S. Balsam

Bank Competition and Borrower Conservatism, with L. Hou, and S. Basu

Do Banks Manipulate Loan Origination Activities for Earnings Management with Loan Transfers?

A Textual Measure of Strategy, with R. Banker and X. Ma

Evaluating Market-Based Corporate Governance Reform: Evidence from a Structural Analysis of Mandatory Auditor Rotation

CONFERENCE PRESENTATIONS

“Securitization, Earnings Management, and Loan Origination Decisions: Evidence from Commercial Banks”
2014 AAA Annual Meeting

“Technical Debt and Firm Performance”
2016 AAA Annual Meeting, 2017 AAA MAS Midyear Meeting

“Director Liability Reduction Laws and Conditional Conservatism”
2016 Temple University Accounting Conference (†), 2016 Conference on Empirical Legal Studies,
2017 AAA Annual Meeting, 2018 Conference on Financial Economics and Accounting, 2019 Hawaii
Accounting Research Conference (†)

“Transformation Indicators and Future Curtailment Decisions”
2017 AAA MAS Midyear Meeting (†)

“A Textual Measure of Strategic Orientation”
2017 University of Calgary Accounting Conference (†), 2018 AAA MAS Midyear Meeting (†), 2018
MIT Asia Conference in Accounting *Best Paper Award 2nd place* (†), 2018 AAA Annual Meeting (†)

“Cost Management Research”
2017 AAA Annual Meeting (†)

“Bank Competition and Borrower Conservatism” (previously entitled “The Effect of Bank Competition on
Accounting Conservatism: Evidence from a Natural Experiment”)
2018 AAA Midwest and Northeast Region Meetings (†), 2018 AAA Diversity Section Meeting (†),
2018 Harbin Institute of Technology Shenzhou Forum for International Young Scholars (†), 2019 AAA FARS
Midyear Meeting (†), 2019 AAA Southwest, Southeast, Western, Mid-Atlantic and Ohio Region Meetings (†),
2019 AAA Annual Meeting (†), 2019 Conference on Empirical Legal Studies (scheduled)

“Shedding Light on Employee Pay: The Impact on Job Search and Change”
2019 AAA MAS Midyear Meeting

“The Impact of the Pay-Ratio Disclosure on CEO Compensation and Say-on-Pay Voting”
2019 AAA Annual Meeting (†)

(†: presented by a coauthor)

TEACHING INTERESTS

Accounting Information Systems, Financial Accounting, Managerial Accounting

TEACHING EXPERIENCE

Instructor and Guest Lecturer

Temple University

2019 Spring: Accounting Information Systems (Undergraduate) *Average Evaluation 4.6/5.0*

2018 Fall: Accounting Information Systems (Undergraduate) *Average Evaluation 4.6/5.0*

2018 Spring: Accounting Information Systems (Undergraduate) *Average Evaluation 4.6/5.0*

Ph.D. Seminar in Management Accounting (Guest Lecturer) *Session Evaluation 4.6/5.0*

2017 Fall: Accounting Information Systems (Undergraduate) *Average Evaluation 4.5/5.0*

2017 Spring: Accounting Information Systems (Undergraduate) *Average Evaluation 4.4/5.0*

Ph.D. Seminar in Management Accounting (Guest Lecturer) *Session Evaluation 5.0/5.0*

2016 Fall: Accounting Information Systems (Undergraduate and Master) *Average Evaluation 4.3/5.0*

2016 Spring: Accounting Information Systems (Undergraduate) *Average Evaluation 4.3/5.0*

2015 Fall: Accounting Information Systems (Undergraduate) *Average Evaluation 4.0/5.0*

Carnegie Mellon University

2014 Summer: Marketing (undergraduate) *Average Evaluation 4.8/5.0*

Teaching Assistant and Recitation Leader

Carnegie Mellon University

2011 – 2014: Financial and Managerial Accounting (Teaching Assistant, MBA)

2012 – 2014: Introduction to Accounting (Recitation Leader, Undergraduate)

2012 – 2013: Customer Management Using Probability Models (Teaching Assistant, MBA and Undergraduate)

2013: Statistical Decision Making (Teaching Assistant, MBA)

SERVICE

Department Service

Member of Department Recruiting Committee, 2016 – present

Member of Department Fund Raising and Alumni Relation Committee, 2016 – 2017

School Service

Temple University Fox School of Business Ph.D. Student Research Competition Evaluator, 2017

University Service

Faculty Senate Representative, 2018 - present

Conference Co-Organizer

2016 Temple University Accounting Conference

Ph.D. Student Advising

Xinjie Ma (first-year research paper)

Ad Hoc Reviewer**Conferences**

AAA Annual Meeting; AAA Management Accounting Section Midyear Meeting; AAA Mid-Atlantic Region Meeting; CAPANA conference; Conference on Financial Economics and Accounting; Hawaii Accounting Research Conference; MIT Asia Conference in Accounting

Journals

Contemporary Accounting Research; Management Science; Managerial Auditing Journal; Review of Accounting Studies

Discussant

AAA Annual Meeting

AWARDS, HONORS, AND GRANTS

Best Paper Award (2 nd place): 2018 MIT Asia Conference in Accounting	2018
Temple University Merit Award	2017-2019
Temple University Fox School of Business Young Scholars Award Funding (total \$3,500)	2017, 2019
William Larimer-Mellon Fellowship	2010-2015
CMU Graduate Student Association / Provost Conference Funding	2014

SEMINAR PRESENTATIONS AT ACADEMIC INSTITUTIONS

Carnegie Mellon University (2014)
 Chinese University of Hong Kong (2015)
 HEC Paris (2015)
 Singapore Management University (2015)
 Temple University (2015, 2016, 2018)

Presented by Coauthors

Baruch College; Carnegie Mellon University; Duke University; Fordham University; Harvard University; Indian Institute of Management; Indian School of Business; Microsoft Research; National University of Singapore; Seoul National University; Stony Brook University; University of Calgary; University of Georgia; University of Hawaii; University of Maryland; University of North Carolina; University of Texas; University of Utah

PROFESSIONAL MEMBERSHIP

American Accounting Association	2014 - Present
---------------------------------	----------------

COMPUTER SKILLS

C++, Mathematica, MATLAB, Perl, Python, SAS, SQL, Stata