

## **Barbara Su**

Fox School of Business  
Temple University  
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### **ACADEMIC APPOINTMENT**

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#### **Temple University, Fox School of Business, Philadelphia, PA, USA**

Assistant Professor of Accounting, 2017 – Present

### **EDUCATION**

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#### **University of Toronto, Rotman School of Management, Toronto, ON, Canada**

Ph.D. in Accounting, 2017

#### **Queen's University, Smith School of Business, Kingston, ON, Canada**

M.Sc. in Accounting, 2012

Undergraduate Commerce Exchange Program, 2008

#### **Tsinghua University, School of Economics and Management, Beijing, China**

B.B.A. in Accounting, 2011

### **RESEARCH INTERESTS**

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Financial Institutions, Debt Markets, Financial Reporting Quality, Litigations

### **PUBLISHED AND ACCEPTED PAPERS**

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**“The Effect of Auditor Litigation Risk on Client Access to Bank Debt: Evidence from a Quasi-Experiment”** with Mahfuz Chy and Gus De Franco. *Journal of Accounting and Economics*, 71(1), 101354, 2021

**“Banking Practices and Borrowing Firms’ Financial Reporting Quality: Evidence from Bank Cross-Selling”** Sole-authored. Accepted at *Review of Accounting Studies*.

### **WORKING PAPERS**

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**“The Effect of Banking Deregulation on Borrowing Firms’ Risk Taking Incentives”** with Daniel Bens and Scott Liao

- Accepted for presentation at *Contemporary Accounting Research* Conference

**“Bank Subsidiary Accounting Quality and Internal Capital Market Efficiency”** with Scott Liao and Allison Nicoletti

**“Lawyer CEOs and Strategic Disclosure of Litigation Loss Contingencies”** with Feng Chen, Yu Hou, and Gordon Richardson

**“Does SEC Enforcement Promote or Deter Opportunistic Reporting?”** with Yu Hou and Michael Welker

**“Lawyer CEOs and Corporate Innovation”** with Ronald Anderson and Cheng Jiang

## **TEACHING INTERESTS**

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Financial Accounting, Managerial Accounting

## **TEACHING EXPERIENCE**

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### **Temple University**

ACCT 3512 Intermediate Accounting II, Fall 2021  
ACCT 2102 Managerial Accounting, Spring 2019, Spring 2020, Spring 2021  
ACCT 9003 Doctoral Seminar – Guest Lecturer, Spring 2021  
ACCT 2101 Financial Accounting, Spring 2018

### **University of Toronto**

RSM 221 Intermediate Financial Accounting II, Fall 2015

## **PROFESSIONAL EXPERIENCE**

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### **General Electric, Beijing, China**

Internal Auditor, Financial Management Program, Jul 2010 – Aug 2010

### **Bain & Company, Beijing, China**

Part-time Assistant Consultant, Apr 2010 – Jun 2010

### **Roland Berger, Beijing, China**

Part-time Assistant Consultant, Mar 2010

### **Diageo, London, United Kingdom**

Global Sales Finance Analyst, Headquarters, Apr 2009 – Feb 2010

### **Ernst & Young, Beijing, China**

Audit Intern, Financial Services, Jan 2009 – Feb 2009

## **RESEARCH PRESENTATIONS AND DISCUSSIONS**

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### **Presentations**

**2021:** Temple University, AAA Annual Meeting (scheduled), CAR Conference (scheduled)

**2020:** Rotman Graduate Brown Bag, Temple Interdisciplinary Brown Bag

**2019:** Temple Young Scholars Interdisciplinary Forum

**2018:** AAA Annual Meeting, Temple Accounting Conference, Temple Young Scholars Interdisciplinary Forum Scholarship, Temple Interdisciplinary Brown Bag

**2017:** Conference on Convergence of Financial and Managerial Accounting, University of British Columbia, London School of Economics, University of Missouri, Temple University, Nanyang Technology University

**2016:** AAA Annual Meeting, LBS Trans-Atlantic Doctoral Conference, AAA FARS Midyear Meeting (2 papers), Miami Rookie Camp, University of Toronto

**2015:** Conference on Financial Economics and Accounting (CFEA), Conference on Convergence of Financial and Managerial Accounting Research, CAAA Annual Meeting

**2014:** LBS Trans-Atlantic Doctoral Conference, University of Toronto

**2013:** University of Toronto

### **Discussions**

**2021:** AAA Annual Meeting (scheduled)

**2020:** AAA Annual Meeting

**2018:** AAA Annual Meeting (2 papers)

**2016:** CFEA, AAA Annual Meeting (2 papers), LBS Trans-Atlantic Doctoral Conference

**2014:** AAA Annual Meeting, LBS Trans-Atlantic Doctoral Conference

**2013:** AAA IAS Midyear Meeting

### **CONFERENCE ATTENDANCE**

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St. Louis Fed and Indiana University Workshop on Financial Institutions Research (2021, scheduled)

Contemporary Accounting Research Conference (2014, 2016, 2019)

Rotman Accounting Research Conference (2012–2019)

JBFA Conference (2018)

New York Fed/NYU Stern School of Business Conference on Financial Intermediation (2018)

AAA New Faculty Consortium (2018)

PCAOB/JAR Conference (2017)

CFEA (2017)

McMaster Accounting Research Symposium (2015)

Ontario University Accounting Symposium (2014)

CAAA Annual Meeting (2013)

### **PROFESSIONAL SERVICE**

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#### **Editorial Board Member**

*Accounting Horizons* (2020 – Present)

#### **Ad hoc Journal Reviewer**

*Contemporary Accounting Research, Auditing: A Journal of Practice & Theory, Journal of Business Finance & Accounting*

#### **Conference Reviewer**

AAA Annual Meeting (2015, 2016, 2017, 2018, 2021)

CFEA (2016, 2017, 2019)

Hawaii Accounting Research Conference (2019)

AAA FARS Midyear Meeting (2018)

CAPANA Conference (2014, 2015, 2018)

CAAA Annual Meeting (2016, 2017)

AAA ATA Midyear Meeting (2016)

AAA IAS Midyear Meeting (2014)

### **MEDIA MENTIONS**

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**Making the Case for Lawyer CEOs.** *Smith Business Insight*

<https://smith.queensu.ca/insight/content/making-the-case-for-lawyer-ceos.php>

**What Happens When Auditors Are Sued?** *Temple Fox School of Business Knowledge Hub*

<https://www.fox.temple.edu/knowledge-hub/what-happens-when-auditors-are-sued/>

## **UNIVERSITY SERVICE**

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Research and Faculty Productivity Committee (2020 – Present)  
Accounting Workshop Coordinator (2019 – Present)  
Ph.D. Program Recruiting (2018 – Present)  
Ph.D. Dissertation External Committee Member for Edward Kim (2021)  
Ph.D. Dissertation Committee Member for Mengtian Li (2019 – 2020)  
Faculty Recruiting Committee (2017 – 2020)  
AACSB Faculty Productivity and Performance Metrics Committee (2017 – 2018)

## **SCHOLARSHIPS, GRANTS, AND AWARDS**

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Temple Faculty Merit Award (2019–2020)  
Temple Young Scholars Interdisciplinary Forum Scholarship (2018, 2019)  
Social Sciences and Humanities Research Council Grant of Canada, Collaborator (2018)  
University of Toronto Fellowship (2012–2017)  
Rotman School of Management Teaching Award (2016)  
AAA FARS Doctoral Consortium Fellow (2016)  
CAAA Research Grant (2015)  
Michael Lee-Chin Family Institute for Corporate Citizenship Grant (2014)  
Beta Gamma Sigma (2013)  
Smith School of Business Award (2012)  
Queen’s University Graduate Award (2011)  
CFA Institute Scholarship (2010)  
Top Rated Annual Performance Review at Diageo (2009)  
Ernst & Young Scholarship for Excellence in Accounting Studies (2008)  
Tsinghua University Scholarship for Excellent Extracurricular Activity Performance (2008)  
Tsinghua University Scholarship for Excellent Academic Performance (2007, 2008)

## **MEMBERSHIPS**

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American Accounting Association, Canadian Academic Accounting Association, CFA Institute