# YAN ZHANG

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### ACADEMIC EMPLOYMENT

September 2010 –Associate Professor with tenure, Binghamton UniversityAugust 2004 – August 2010Assistant Professor, Binghamton University

#### **EDUCATION**

2004	Ph.D., Accounting, Louisiana State University
2000	M.S., Finance, Louisiana State University
1993	B.A., Economics, Sichuan University, China

#### **REFEREED PUBLICATIONS**

"Does the Monitoring Effect of Big 4 Audit Firms Really Prevail? Evidence from Managerial Expropriation of Cash Assets," with Yi-Chieh Wen and Pinghsun Huang, August 2020 at the **Review of Quantitative Finance and Accounting** Vol 55 (2):739-768.

The Role of Organizational Forms in Nonprofit firms' Real Earnings Management: Evidence from Nonprofit Hospitals in Taiwan'' with Yi-Chieh Wen, Pinghsun Huang, and Hsiu-Chu Shen, September 2019 at the <u>Advances in Accounting</u> Vol 46

"Do Firms Hedge with Foreign Currency Derivatives for Employees?" with Pinghsun Huang and Hsin-Yi Huang, August 2019 at the **Journal of Financial Economics** Vol 133: 418-440.

"Do Debt Covenant Violations Serve as a Risk Factor of Ineffective Internal Control?" With Jun Guo and Pinghun Huang, January 2019. <u>Review of Quantitative Finance and Accounting</u> Vol 52 (1): 231-251.

"Expertise Rents from Insider Trading for Financial Experts on Audit Committees" with Scott Duellman, Jun Guo, and Nan Zhou, Summer 2018,

- •! Presented at the International Symposium on Audit Research, June 2011, Québec City, Canada
- •! Presented at the American Accounting Association Annual Meeting, August 2011, Denver, CO

"The Mitigating Effect of Audit Committee Financial Expertise on the Voluntary Adoption of Clawback Policies" with Nan Zhou, 2018. <u>Journal of Law, Finance, and Accounting</u> Vol 3 (1): 85-114.

- •! Presented at Journal of Law, Finance, and Accounting Conference at the Northwestern Law School in Nov 2016. (Funded by host)
- •! Presented at the American Accounting Association Annual Meeting, August 2013, Anaheim, CA

"Accounting Expertise on Audit Committees and Expected Rates of Return on Pension Assets" with Jun Guo, Nan Zhou, and Joseph Comprix, October 2017, <u>Research in Accounting</u> <u>Regulation</u> Vol 29 (2): 159-166.

- •! Presented at the American Accounting Association Annual meeting, Washington, D.C, August 2012
- •! 2012 American Accounting Association Auditing Section Midyear meeting

"Does Corporate Derivative Use Reduce Stock Price Exposure? Evidence From UK Firms" with Pinghsun Huang and M. H. Kabir, August 2017. <u>**Ouarterly Review of Economics and Finance**</u> Vol 65: 128-136.

"The Effect of Employee Treatment Policies on Inter (P)-4 (r) -7 (e) 4 (67(i) -2N (c) 4 (ount) -2 ( /TT11 Tf ( ) Tj

"Foreign Ownership as a Mechanism to Constrain Real Earnings Management: Evidence from Japan" with Jun Guo, Pinghsun Huang, and Nan Zhou, Fall 2015, "Internal Control Weaknesses and Client Risk Management," with Randal J. Elder, Jian Zhou and Nan Zhou, Journal of Accounting, Auditing and Finance 2009 Vol. 24 (4), 543-579.

- •! SSRN's Top Ten download list for Accounting, Corporate Governance, Law & Institutions
- •! Cited by the Staff of the Office of the Chief Accountant of the U.S. Securities and Exchange Commission in Study and Recommendations on Section 404(b) of the Sarbanes-Oxley Act of 2002 For Issuers With

# RESEARCH PRESENTATIONS

## Conference Presentations

American Accounting Association Annual Meeting, A

Hong Kong University of Science and Technology 2006 Summer Symposium on Accounting Research, June 2006, Hong Kong American Accounting Association Auditing Midyear Meeting, January 2006, Los Angeles, CA American Accounting Association Annual Meeting, August 2006, Washington, DC American Accounting Association Annual Meeting, August 2005, San Francisco, CA Financial Management Association Annual Meeting, October 2004, New Orleans, LA American Accounting Association Annual Meeting, August 2004, Orlando, FL

Invited Talks and Seminars 2017: University of Memphis 2010: University of Electronic Science and Technology of China 2010: Southwest Jiaotong University, China 2009: Lehigh University 2007: Hofstra University 2006: SUNY at Buffalo 2004: Georgia State University, SUNY at Buffalo, University of South Florida, Pace University, Saint Louis University, University of Texas at Arlington

### **RESEARCH GRANTS,**

Graduate Assistantship Recipient, Louisiana State University, 1998-2003

Beta Gamma Sigma Honor Society

## TEACHING EXPERIENCE

Associate

"Wall Street Watchdog Scholar Advocates for Additional Corporate Oversight," by Todd R. McAdam, Binghamton Research, Spring/Summer 2012

"Professor Releases Study on Financial Responsibility," by Geoffrey Wilson, Pipe Dream, March 2012

"Increasing Short Positions Can be Ominous for Stocks," by Peter Edmonson, Wall Street Journal on-line edition, October 11, 2001

### SERVICE

Faculty Senate Executive Committee, Binghamton University, 2018-now Faculty Senate, Binghamton University 2017 2017 Accounting IS Big Data Conference, September 2017, Brooklyn, NY Secretary of Junior Personnel Committee, School of Management, 2016-2017 Chair of Junior Personnel Committee, School of Management, 2015-2016 Chair/Program Director Workshop, Binghamton University, 2016 Faculty advisor, Binghamton Accounting Association 2016, 2017 Accounting Accreditation Task Force Committee, School of Management, 2011-2016 The Institute for Asia and Asian Diasporas (IAAD), Binghamton University 2013-2015 Chair of Awards Committee, School of Management, 2013 Awards Committee, School of Management, 2012 Teaching load Task Force Committee 2012-2013 Binghamton University Accounting Accreditation Task Force Committee 2011-2012 Faculty co-advisor of Women in Business, Binghamton University 2012 Binghamton University School of Management Master Program Committee 2011, 2014-2015 Binghamton University School of Management Assess Task Force Committee 2010 Binghamton University School of Management Master Program Committee 2004-2009 Finance Faculty Search Committee 2011, 2006, 2007 Accounting Faculty Search Committee 2005, 2006, 2007, 2010, 2011, 2012, 2014, 2015, 2016, 2017, 2018 Coordinator for PWC xTax Competition 2006

Faculty advisor for PWC xTax Competition 2007, 2008, 2009, 2010, 2011