

Yong Yu
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EDUCATION

Ph.D. in Accounting, Pennsylvania State University, 2006 (expected)

M.A. in Economics, Tulane University, 2002

B.A. in International Accounting, Tsinghua University (China), with honors, 1999

RESEARCH

Research Interests

I am interested in empirical capital market research. My current work focuses on the role of financial analysts as information intermediaries, the behavior of institutional investors, and market anomalies related to accruals and analysts' forecast dispersion.

Dissertation

"Do Investors Overreact or Underreact to Accruals? A Reexamination of the Accrual Anomaly," December 2005. (Dissertation Committee: Orié Barron (co-chair), Dan Givoly (co-chair), Bin Ke, Jim McKeown, and Karl Muller)

Completed Working Papers (abstracts are enclosed)

"The Effects of Issuing Biased Earnings Forecasts on Analysts' Access to Management and Survival" (with Bin Ke), October 2005. (under review at the *Journal of Accounting Research*, 4th round)

"The Role of Analysts in Differentially Interpreting Earnings Surprises" (with Orié Barron and Donal Byard), December 2005. (under revision for *The Accounting Review*, 3rd round)

"Do Analysts Merely Serve as a Conduit for Management's Private Information? Evidence from their Stock Recommendations around Regulation FD" (with Bin Ke), March 2005. (under revision for the *Journal of Accounting and Economics*, 2nd round)

"Further Evidence on the Relation between Analysts' Forecast Dispersion and Stock Returns" (with Orié Barron and Mary Stanford), December 2005. (under revision for *Contemporary Accounting Research*, 2nd round)

Completed Working Papers (continued)

“The Effect of Regulation FD on Transient Institutional Investors’ Trading Behavior” (with Bin Ke and Kathy Petroni), December 2005. (under review at the *Journal of Accounting Research*, 1st round)

“Self-censoring by Pessimistic Analysts: A Within-Firm Analysis” (with Orië Barron and Donal Byard), November 2005.

Research in Progress

“The Relation between Public Disclosures and Analysts’ Private Information” (with Orië Barron and Donal Byard).

“Can Self-attribution Explain Analysts’ Underreaction to Earnings Information?”

TEACHING

Teaching Interests

My preference is to teach financial accounting, financial statement analysis, or managerial accounting.

Teaching Experience

Instructor, Smeal College of Business, Pennsylvania State University

Introductory Financial and Managerial Accounting, Summer 2003-2004
(average instructor quality rating: 6.5 out of 7.0 scale)

Introductory Financial and Managerial Accounting, Summer 2004-2005
(average instructor quality rating: 6.5 out of 7.0 scale)

Nominations & Awards

Department nominee for Fred Brand Outstanding Graduate Student Teaching Award, Smeal College of Business, Pennsylvania State University, 2004-2005

CONFERENCES

Presented at:

American Accounting Association Annual Meeting, San Francisco, 2005

American Accounting Association FARS Mid-Year Meeting, San Diego, 2005

Conference on the Theories and Practices of Securities and Financial Markets, Kaohsiung, Taiwan, 2004

CONFERENCES (continued)

Attended:

Accounting Research Conference, Pennsylvania State University, 2005

American Accounting Association Annual Meeting, Orlando, 2004

SCHOLARSHIPS & HONORS

At Pennsylvania State University:

Kenneth and Nancy Jones Graduate Fellowship, 2002, 2005

Edward and Hasting Graduate Scholarship, 2004

Edwards and Wilson Graduate Scholarship, 2004

Kenneth Nelson Fellowship, 2003

Graham Fellowship, 2002

Others:

Excellent Graduate Award, Tsinghua University, 1999

Outstanding Student Award, Tsinghua University, 1997

CREDENTIALS

Passed the Uniform CGA (Certified General Accountants) Exam of Canada, 1999

WORK EXPERIENCE

Auditor, Pan-China Auditing Firm, Beijing, China, 1999-2000

Audit Intern, Industrial and Commercial Bank of China, Bengbu, China, 1997

SERVICE

Ad hoc reviewer, Financial Accounting and Reporting Section, American Accounting Association Annual Meeting, 2004

REFERENCES

Professor Orié Barron	oeb1@psu.edu	(814) 863-3230
Professor Dan Givoly	dug3@psu.edu	(814) 865-0041
Professor Bin Ke	bxk127@psu.edu	(814) 865-0572
Professor Jim McKeown	jcm@psu.edu	(814) 865-1471
Professor Karl Muller	kam23@psu.edu	(814) 865-0202