

# FENG GAO

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## EDUCATION

### **University of Rochester, Rochester, New York**

Ph.D. in Business Administration (Major in Accounting, Minor in Finance), 2010

### **University of Iowa, Iowa City, Iowa**

Ph.D. in Economics, 2003

M.S. in Mathematics, 2002

### **Tsinghua University, PBC School of Finance, Beijing**

M.A. in Finance, 1998

### **Renmin University of China, Beijing**

B.A. in Accounting, 1995

## ACADEMIC POSITIONS

### **Rutgers Business School, Rutgers University**

Associate Professor

July 2021-present

### **Rutgers Business School, Rutgers University**

Robert J. Boutillier Endowed Faculty Scholar

2017-2020

Assistant Professor

September 2015-June 2021

### **College of Business Administration, University of Illinois at Chicago**

Assistant Professor

August 2010-August 2015

## JOURNAL PUBLICATIONS (PEER-REVIEWED)

1. “Does Social Responsibility Always Begin at Home? The Relation Between Firms’ Pension Policies and Corporate Social Responsibility (CSR) Activities” (with Divya Anantharaman and Hariom Manchiraju). Forthcoming at *Review of Accounting Studies*.
2. “Corporate Social Responsibility and Managerial Labor Market” (with Xin Dai, Ling Lisic, and Ivy Zhang). Accepted at *Review of Accounting Studies*.
3. “The Impact of SOX on the Dual-Class Voting Premium” (with Ivy Zhang), *Journal of Law and Economics* 62(1): 181-214, February 2019. DOI: 10.1086/701806.

4. “The Importance of Role-Specific Performance and Sociopolitical Factors for Chief Financial Officer Employment Outcomes” (with Ellen Engel and Xue Wang), *Accounting Horizons* 33(1): 61-81, March 2019. DOI: 10.2308/acch-52251.
5. “Articulation-based Accruals” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit), *Review of Accounting Studies* 22(1): 288-319, March 2017. DOI: 10.1007/s11142-016-9385-8.
6. “To Comply or Not to Comply: Understanding the Discretion in Reporting Public Float and SEC Regulations” (single-authored paper). *Contemporary Accounting Research* 33(3): 1075-1100, September 2016. DOI: 10.1111/1911-3846.12170.
7. “Do Compustat Financial Statement Data Articulate?” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit). *Journal of Financial Reporting* 1: 37-59, Spring 2016. DOI: 10.2308/jfir-51329.
8. “Commitment to Social Good and Insider Trading” (with Ling Lisic and Ivy Zhang), *Journal of Accounting and Economics* 57(2-3): 149-175, April-May 2014. DOI: 10.1016/j.jacceco.2014.03.001.
9. “Unintended Consequences of Granting Small Firms Exemptions from Securities Regulation: Evidence from the Sarbanes-Oxley Act” (with Joanna Wu and Jerold Zimmerman), *Journal of Accounting Research* 47(2): 459-506, May 2009. DOI: 10.1111/j.1475-679X.2009.00319.x.
10. “The Baland-Robinson Theory of Child Labor Efficiency: A Proposed Extension” (with Abu Wahid), *The American Economist* 54(2): 72-81, October 2009. DOI: 10.1177/056943450905400208.

## WORKING PAPERS

1. “Articulation-Based Accruals and Audit Fees” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit). Submitted for 3<sup>rd</sup> round review at *Accounting Review*.
2. “The nail that sticks out: Shareholder proposals and social performance” (with Michael Barnett and Valentin Dimitrov). Under revision for 2<sup>nd</sup> round review at *Review of Accounting Studies*.
3. “Information Environment and Interfirm Alliance” (with Irene Zhong). Submitted for 1<sup>st</sup> round review at *Journal of International Business Studies*.
4. “The Benefits of Trade Secret Law: Evidence from Firms’ Cost Structure Decisions” (with Xue Wang and Benda Yin).
5. “Measuring Disaggregation Quality” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit).
6. “The Art of Saying No: A Textual Analysis of Management’s Response to Shareholder Proposals” (with Val Dimitrov and Kevin Moffitt).

7. “Corporate Social Responsibility and the Term Structure of CDS Spreads” (with Yubin Li, Xinjie Wang, Zhaodong Zhong).

## **BOOK CHAPTER CONTRIBUTIONS**

“Survival Analysis: Theory and Applications in Finance,” (with Xiaomin He). Chapter in *Handbook of Financial Econometrics, Mathematics, Statistics, and Machine Learning*. 2020. World Scientific Publishing Company.

## **PROFESSIONAL MEMBERSHIPS**

Member, American Accounting Association. 2006-present.

## **AWARDS/HONORS**

Dean’s Meritorious Research Award, 2019.

Robert J. Boutillier Endowed Faculty Scholar, 2017-2020.

Outstanding Doctoral Student Paper, AAA Mid-Atlantic Region Meeting, 2010.

Fellow for AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2006.

Beta Gamma Sigma (academic honor society for business education), 2000.

## **FACULTY DEVELOPMENT ACTIVITIES ATTENDED**

- CAPANA Conference, Haerbin, 2019.
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2019.
- Baruch-Fordham-Rutgers Accounting Research Symposium, Newark, 2018.
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2017.
- Conference for Finance, Economics and Accounting, Philadelphia, 2017.
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2016.
- Conference for Finance, Economics, and Accounting, New Brunswick, 2015.
- Accounting Conference at UIC, Chicago, 2013, 2014, 2015, 2016, 2017, 2018, 2019.
- Financial Accounting and Reporting Section Consortium, San Diego, 2013.
- American Accounting Association Annual Conference, Washington DC, 2012.
- Financial Accounting and Reporting Section Consortium, Chicago, 2012.
- *Contemporary Accounting Research* Conference, Ottawa, 2012.
- New Faculty Consortium, American Accounting Association, 2011.
- *Journal of Accounting Research* Conference, University of Chicago, 2008.
- Financial Accounting and Reporting Section Consortium, 2007.
- *Journal of Accounting Research* Conference, University of Rochester, 2006.
- Deloitte J. Michael Doctoral Consortium, 2006.
- *Journal of Accounting and Economics* Conference, Northwestern University, 2005.

## **SERVICE TO THE PROFESSION**

### **Associated Editor**

Review of Pacific Basin Financial Markets and Policies, since 2020.

### **Paper reviewer**

Ad hoc reviewer for Journal of Accounting Auditing and Finance (JAAF), Review of Quantitative Finance and Accounting, Hawaii Accounting Research Conference (HARC), Journal of Business Ethics, American Accounting Association (AAA) Annual Meeting, Conference for Finance, Economics and Accounting (CFEA), Managerial Auditing Journal, Journal of Accounting and Economics (JAE), Journal of Business Research (JBR), Journal of Corporate Finance (JCF).

### **SERVICE TO THE UNIVERSITY**

Faculty Advisor to Capstone Projects, Honors College, 2018-present.

Faculty Advisor to Aresty Research Center, Rutgers Undergraduate Academic Affairs, 2016-2018.

Faculty Mentor to School of Arts and Sciences Honors Program, 2017-present.

### **SERVICE TO THE COLLEGE**

Graduate Student Adviser, Rutgers Business School, 2015-present.