

# FENG GAO

Vice Chair and Associate Professor  
Department of Accounting and Information System  
Rutgers Business School – Newark and New Brunswick  
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## ACADEMIC POSITIONS

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

Associate Professor  
Assistant Professor

July 2021-present  
September 2015-June 2021

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

Assistant Professor

August 2010-August 2015

## 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

## JOURNAL PUBLICATIONS (PEER-REVIEWED)

1. “Measuring Disaggregation Quality” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit). *Journal of Accounting, Auditing, & Finance* 40, 37-48. 2025.  
<https://doi.org/10.1177/0148558X221148626>.
2. “The nail that sticks out: Shareholder proposals and social performance” (with Michael Barnett and Valentin Dimitrov). *Review of Accounting Studies* 29, 1575-1618. June 2024.  
<https://doi.org/10.1007/s11142-022-09739-4>.
3. “Corporate Social Responsibility and Managerial Labor Market” (with Xin Dai, Ling Lisic, and Ivy Zhang). *Review of Accounting Studies* 28, 307–339, March 2023.  
<https://doi.org/10.1007/s11142-021-09643-3>.

4. “Information Environment and Interfirm Alliance” (with Irene Zhong). *Review of Quantitative Finance and Accounting* 60, 643–677, October 2023. <https://doi.org/10.1007/s11156-022-01105-4>.
5. “The Benefits of Trade Secret Law: Evidence from Firms’ Cost Structure Decisions” (with Xue Wang and Benda Yin). *Journal of Law, Economics, & Organization* 39(3), November 2023, 847-875. <https://doi.org/10.1093/jleo/ewac013>.
6. “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). *Review of Accounting Studies* 27: 76-121, February 2022. Won the Bright Idea Award from Seton Hall University in 2023. <https://doi.org/10.1007/s11142-021-09615-7>.
7. “Corporate Social Responsibility and the Term Structure of CDS Spreads” (with Yubin Li, Xinjie Wang, Zhaodong Zhong). *Journal of International Financial Markets, Institutions and Money* 74 (101406): 1-21, September 2021. DOI <https://doi.org/10.1016/j.intfin.2021.101406>.
8. “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.
9. “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.
10. “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.
11. “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.
12. “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.
13. “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.
14. “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.
15. “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. “Media-linked Directors and Corporate ESG Reputation Management” (with Tongqing Ding, Ling Lisic, and Yujie Wang). Under review for 2<sup>nd</sup> round R&R at *Journal of Accounting Research*.
2. “Mandatory Sustainability Disclosure and Shareholder Proposals” (With Ling Lisic and Yi Xiang). Under review for 2<sup>nd</sup> round R&R at *Contemporary Accounting Research*.
3. “Accounting Firms’ Corporate Social Responsibility Activities: Determinants and Consequences” (with Jagan Krishnan, Sri Ramamoorti, and Muktak K. Tripathi). Under revision for 2<sup>nd</sup> R&R at *Auditing: A Journal of Practice and Theory*.
4. “The Benefits of ESG Report Comparability” (with Jing-Chi Chen, Gillian Lei, and Ling Lisic).
5. “Corporate Social Responsibility and Whistleblowing” (with Yifei Chen and Hua Christine Xin).
6. “Disruption as a Virtue: The relation between Corporate Social Responsibility and Anti-Union Practices” (with Junqi Liu, Xue Wang, and Benda Yin).
7. “Green at Risk: The Effects of Weakened EPA Oversight” (with Jie Bao and Keyi Zhao).
8. “The Art of Saying No: A Textual Analysis of Management’s Response to Shareholder Proposals” (with Val Dimitrov and Kevin Moffitt).

## **BOOK CHAPTER CONTRIBUTIONS**

“Applications of Logistic Regression and Hazard Method in Accounting and Finance Research,” Chapter in *Encyclopedia of Finance*. 2021. Springer Nature Switzerland.  
[https://link.springer.com/referenceworkentry/10.1007/978-3-030-73443-5\\_83-1](https://link.springer.com/referenceworkentry/10.1007/978-3-030-73443-5_83-1).

“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. [https://www.worldscientific.com/doi/10.1142/9789811202391\\_0120](https://www.worldscientific.com/doi/10.1142/9789811202391_0120).

## **PROFESSIONAL MEMBERSHIPS**

Member, American Accounting Association. 2006-present.

## **AWARDS/HONORS**

Dean’s Research Professor, Rutgers Business School, 2025-2027.  
Bright Idea Award, Seton Hall University, 2023.  
Dean’s Research Professor, Rutgers Business School, 2022-2024.  
Dean’s Meritorious Research Award, Rutgers Business School, 2019.  
Robert J. Boutillier Endowed Faculty Scholar, Rutgers Business School, 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**

- Journal of Accounting, Auditing & Finance (JAAF) Symposium, Shanghai, 2024.
- Journal of Accounting, Auditing & Finance (JAAF) Symposium, New York, 2025.
- American Accounting Association Annual Conference, Washington DC, 2024.
- Sustainability, ESG, and Accounting: Implications for the Academy and the Profession. Washington DC, 2024.
- Emerging Financial Reporting Issues Research Symposium, FASB, Norwalk, 2024.
- Journal of Accounting, Auditing and Finance (JAAF) Symposium on ESG, Cincinnati, 2024
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2024.
- Baruch-Fordham-Rutgers Accounting Research Symposium, Piscataway, 2023.
- Fox and Haskayne Accounting Conference, Philadelphia, 2024.
- Journal of Accounting, Auditing and Finance (JAAF) Symposium, New York City, 2023.
- Accounting Conference at UIC, Chicago, 2023.
- Sustainability, ESG, and Accounting: Implications for the Academy and the Profession. Washington DC, 2023.
- Review of Accounting Studies Conference, Virtual, 2022.
- 30<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting and Management (PBFEM), Virtual, 2022.
- 29<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting and Management (PBFEM), Piscataway, 2021.
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2021.
- CAPANA Conference, Haerbin, 2019.
- Accounting Conference at UIC, Chicago, 2019.
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2019.
- Baruch-Fordham-Rutgers Accounting Research Symposium, Newark, 2018.
- Accounting Conference at UIC, Chicago, 2018.
- 26<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting and Management (PBFEM), Piscataway, NJ, 2018.
- Accounting Conference at UIC, Chicago, 2017.
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2017.
- Conference for Finance, Economics and Accounting, Philadelphia, 2017.
- Accounting Conference at UIC, Chicago, 2016.
- Accounting Conference at UIC, Chicago, 2015.
- Accounting Conference at UIC, Chicago, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2023.
- Baruch-Fordham-Rutgers Accounting Research Symposium, New York City, 2016.
- Conference for Finance, Economics and Accounting, New Brunswick, 2015.
- Accounting Conference at UIC, Chicago, 2014.
- Accounting Conference at UIC, Chicago, 2013.
- 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.

### **Ad Hoc Paper reviewer**

Management Science (MS), The Accounting Review (TAR), European Accounting Review (EAR), Auditing: A Journal of Practice & Theory (AJPT), Journal of Accounting Auditing and Finance (JAAF), Journal of Business Finance & Accounting (JBFA), Review of Quantitative Finance and Accounting (RQFA), Hawaii Accounting Research Conference (HARC), Accounting Horizons (AH), Journal of Business Ethics (JBE), American Accounting Association (AAA) Annual Meeting, Conference for Finance, Economics and Accounting (CFEA), Managerial Auditing Journal (MAJ), Journal of Accounting and Economics (JAE), Journal of Contemporary Accounting and Economics (JCAE), Journal of Business Research (JBR), Journal of Law and Economics (JLE), Journal of Corporate Finance (JCF), Nature Communications.

## **SERVICE TO THE UNIVERSITY**

Faculty Advisor to Capstone Projects, Honors College, 2018-2020.

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

Faculty Mentor to School of Arts and Sciences Honors Program, 2017-2025.

## **SERVICE TO THE COLLEGE**

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