

CURRICULUM VITAE

Feng Gao

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Department of Accounting and Information System
Rutgers Business School
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ACADEMIC APPOINTMENT

Assistant Professor

Department of Accounting and Information Systems, Rutgers Business School, Rutgers University, 2015–present

Assistant Professor

Department of Accounting, College of Business Administration, University of Illinois at Chicago, 2010–2015

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, China

M.A. in Finance, 1998

Renmin University of China, Beijing, China

B.A. in Accounting, 1995

RESEARCH INTERESTS

Economic Consequences of Securities Regulations, Corporate Social Responsibility, Insider Trading, Executive Turnover, Shareholder Activism

TEACHING EXPERIENCE

Accounting theory II, Rutgers Business School, Rutgers University
Fall 2017

Intermediate Accounting I, Rutgers Business School, Rutgers University
Spring 2017

Intermediate Accounting II, Rutgers Business School, Rutgers University
Fall 2015, Fall 2016, Fall 2017

Introduction to Managerial Accounting, University of Illinois at Chicago
Spring 2010, Spring 2011, Spring 2012, Fall 2013, Spring 2015

Cost Accounting, University of Illinois at Chicago
Spring 2014

MBA and EMBA Math Review, Math for Management, Univeristy of Rochester
Fall 2003, Spring 2004, Fall 2004, Spring 2005, Summer 2005, Fall 2005, Spring 2006, Spring
2007

Principles of Microeconomics, University of Iowa
Fall 2002

PUBLICATIONS

“Articulation based accruals”, 2017, with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit. *Review of Accounting Studies* 22(1): 288-319. DOI: 10.1007/s11142-016-9385-8

“To comply or not to comply: Understanding the discretion in reporting public float and SEC regulations”, 2016, *Contemporary Accounting Research* 33(3): 1075-1100. DOI: 10.1111/1911-3846.12170

“Do Compustat Financial Statement Data Articulate?”, 2016, with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit. *Journal of Financial Reporting* 1: 37-59. DOI: 10.2308/jfir-51329

“Commitment to Social Good and Insider Trading”, 2014, with Ling Lisic and Ivy Zhang, *Journal of Accounting and Economics* 57(2-3): 149-175. DOI: 10.1016/j.jacceco.2014.03.001

“Unintended consequences of granting small firms exemptions from securities regulation: Evidence from the Sarbanes-Oxley Act”, 2009, with Joanna Wu and Jerold Zimmerman, *Journal of Accounting Research* 47(2): 459-506. DOI: 10.1111/j.1475-679X.2009.00319.x

“The Baland-Robinson theory of child labor efficiency: a proposed extension”, 2009, with Abu Wahid, *The American Economist* 54(2): 72-81. DOI: 10.1177/056943450905400208

WORKING PAPERS

“The legal approach to corporate governance and private benefits of control”, with Ivy Zhang

“Responsibility, Accountability, and Social Ties: A Study of Chief Financial Officer Turnover”, previously titled “Are CFOs Held Accountable for Poor Performance in Core Finance Functions: Empirical Evidence from CFO Turnover”, “CFO succession and corporate financial practices”, with Ellen Engel and Xue Wang

“Information Environment and Interfirm Alliance: International Evidence”, previously titled “Transparency: a receipt for an obstacle for innovation”, with Irene Zhong

“CSR and Shareholder Trust: Evidence from Shareholder Voting and Proposals”, with Valentin Dimitrov

“Measuring Reporting Quality”, previously titled “Measuring Reporting Quality: Recognition versus Disclosure”, with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit

“Does social responsibility begin at home? The relation between firms’ pension policies and corporate social responsibility (CSR) activities, with Divya Anantharaman and Hariom Manchiraju.

WORK IN PROGRESS

“The Art of Saying No”, with Val Dimitrov and Kevin Moffit.

“Invisible Perk? Benefits of corporate Social Responsibility in the CEO labor market”, with Xin Dai, Ling Lisic, Ivy Zhang.

PAPER PRESENTATION

“Measuring Reporting Quality: Recognition versus Disclosure” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit)

University of Illinois at Chicago, November 2016 (presented by coauthor); University of Denver, April 2017 (presented by coauthor); UC Davis Accounting Research Conference, April 2017 (presented by coauthor); European Accounting Association Annual Meeting, Valencia, May 2017 (presented by coauthor). American Accounting Association Annual Meeting, San Diego, August 2017.

“Transparency: an Obstacle or a Recipe for Innovation?” (with Irene Zhong)

American Accounting Association Annual Conference, New York City, August 2016.

“Articulation based accrual” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit)

University of Illinois at Chicago Accounting Research Conference, Chicago, Oct 2013 (presented by coauthor); American Accounting Association Annual Meeting, Atlanta, August 2014 (presented by coauthor); European Accounting Association Annual Meeting, Tallinn, May 2014 (presented by coauthor); 3rd Pan-IIM World Management Conference at Indore, Madhya Pradesh, India, December 2015 (presented by coauthor); American Accounting Association Annual Meeting, New York City, August 2016 (presented by coauthor).

“Do Compustat Financial Statement Data Articulate?” (with Ryan Casey, Michael Kirtschenheiter, Siyi Li, and Shail Pandit)

University of Illinois at Chicago Accounting Research Conference, Chicago, Oct 2013 (presented by coauthor); European Accounting Association Annual Meeting, Tallinn, May 2014 (presented by coauthor); American Accounting Association Annual Meeting, Atlanta, August 2014 (presented by coauthor); Conference on Convergence of Financial and Managerial Accounting Research, Alberta, June 2015 (presented by coauthor).

“CFO succession and corporate financial practices” (with Ellen Engel and Xue Wang)

University of Ohio Workshop, June 2012 (presented by coauthor); University of Oregon Workshop, May 2013 (presented by coauthor); Financial Accounting and Reporting Midyear Meeting, Houston, Jan 2014 (presented by coauthor).

“Corporate social responsibility and insider trading: The role of reputational costs” (with Ling Lisic and Ivy Zhang)

Financial Accounting and Reporting Midyear Meeting, San Diego, Jan 2013 (presented by coauthor); Corporate Accountability Reporting Conference, Harvard University, Jan 2013 (presented by coauthor).

“The Legal Approach to Corporate Governance and Private Benefits of Control” (with Ivy Zhang)
Conference on Investor Protection, Corporate Governance, and Fraud Prevention, George Mason University, August 2012; American Accounting Association Annual Meeting, Washington DC, August 2012; Financial Management Association International Annual Meeting, Atlanta, October 2012; Rutgers University, November 2014.

“To comply or not to comply: Understanding the discretion in reporting public float and SEC regulations” (previously titled *The incentives to manage public float*)

American Accounting Association Midwest Region Annual Meeting, October 2011; American Accounting Association Mid-Atlantic Region Annual Meeting, April 2010.

“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 Annual Conference, 2008 (presented by coauthor).

“The Numbers Game and the Timeliness of Earnings”

American Accounting Association Northeast Region Annual Meeting, April 2006.

DISCUSSANT

“Rounding of Earnings Per Share and Managerial Insider Trading”

American Accounting Association Annual Conference, New York City, 2016

“The economic impact of the employment of foreign-born graduates in the auditing industry”

Conference for Finance, Economics and Accounting, Rutgers University, 2015

“Clawback provisions of SOX, financial misstatements and CEO compensation”

American Accounting Association Annual Conference, Washington DC, 2012

“Do restating firms benefit from clawback adoptions?”

American Accounting Association Annual Conference, Washington DC, 2012

“Aggregate investment and its consequences”.

Financial Accounting and Reporting Section, Chicago, 2012

AD HOC REVIEWER

- American Accounting Association Annual Meeting
- Journal of Accounting and Economics
- Journal of Business Research
- Managerial Auditing Journal

- Review of Quantitative Finance and Accounting

PARTICIPANT

- Conference for Finance, Economics and Accounting, Philadelphia, 2017
- Baruch-Fordham-Rutgers Accountign Research Symposium, New York City, 2016
- Conference for Finance, Economics and Accounting, New Brunswick, 2015
- Accounting Conference at UIC, Chicago, 2013, 2014, 2015, 2016
- 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

UNIVERSITY SERVICES

Ph.D. Dissertation Committee:

- Amy Lysak, 2016. In the FASB's standard-setting process and the big-4 accounting firms' extent and motivations for lobbying using textual analysis.
- Jierong Zheng 2017. Factors Impact the Litigation Outcomes and Market Reaction.
- Shaofeng Zheng 2017. Impact of Fair Value Accounting on Firms' Operating and Market Performance and on Pension Assets.
- Zhengjie Sun 2017. Three Essays on Contagion Effect and Network Issue.
- Yushi Wang 2017. Three Essays on the consequence of financial statement attributes on market participants.

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

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

Graduate Student Adviser, Rutgers Business School, 2015-present

PROFESSIONAL ACTIVITIES

Member, American Accounting Association. 2006-present

Editorial board for "Advances in Quantitative Finance and Accounting". 2017-present.

HONORS

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