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Professor of Accounting
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Academic Employment

Full Professor, Samuel Curtis Johnson Graduate School of Business, Cornell University, July 2017 -

Associate Professor, Samuel Curtis Johnson Graduate School of Business, Cornell University, 2013 - 2016

Visiting Associate Professor, Samuel Curtis Johnson Graduate School of Business, Cornell University, 2012-2013

Associate Professor, Terry College of Business, University of Georgia, 2009-2011

Assistant Professor, Terry College of Business, University of Georgia, 2003-2008

Graduate Teaching Fellow, Lundquist College of Business, University of Oregon, 1999 – 2002

Education

Doctorate of Philosophy, Accounting, University of Oregon, 2003

Bachelor of Business Administration in Professional Accountancy, The Chinese University of Hong Kong, 1999

Research Interests

Fundamentals; Investor behavior; Managerial incentives and behavior

Working Papers

- “Technology Competition and Voluntary Disclosures of Innovation” with Jun Oh (HKUST): Revise and Resubmit.
- “The Information Advantage of Industry Common Blockholders and Its Spillover Effect on Stock”, with Qingyuan Li(Wuhan U), Xiaoran Ni (Xiamen U), and Sirui Yin (Miami U): Revise and Resubmit.
- “Contract Contingencies and Uncertainty: Evidence from Product Market Contracts”, with Kaiwai Hui (HKU), Jun Oh (HKUST), and Guoman She (HKU): Revise and Resubmit.
- “Earnings Pressure and Corporate Refocus”, with Xingyu Shen (Rochester) and Jiawen Yan (Cornell): Revise and Resubmit

Refereed Research Articles

- “Wrong Kind of Transparency? Mutual Funds’ Higher Reporting Frequency, Window Dressing, and Performance”, with Xianggang Xin and Zilong Zhang. *Journal of Accounting Research*, forthcoming.
- “Life is Too Short: Manager Bereavement and Investment Decisions”, with Clark Liu, Tao Shu, and Johan Sulaeman. *Review of Finance* 27 (2023): 1373-1421.
- “Skin in the Game: Operating Growth, Firm Performance, and Future Stock Returns”, with Sean Cao and Zhe Wang. *Journal of Financial and Quantitative Analysis* 57 (2022): 2559-2590.
- “The Effect of Major Customer Concentration on Firm Profitability: Competitive or Collaborative?”, with Kaiwai Hui and Chuchu Liang. *Review of Accounting Studies* 24 (2019): 189-229.
- “Earnings Comparability as a Signal of Earnings Quality and Future Stock Returns: Evidence from Peer Firm’s Earnings Restatements” with John Campbell. *Journal of Accounting, Auditing, and Finance* 32 (2017): 480-509.
- “Earnings Attribution and Information Transfers,” with David Koo and Julie Wu. *Contemporary Accounting Research* 34 (2017): 1547-1579.
- “On the Persistence and Pricing of Industry-Wide and Firm-Specific Earnings, Cash Flows, and Accruals,” with Kaiwai Hui and Karen Nelson. *Journal of Accounting and Economics* 61 (2016): 185-202.
- “Industry Concentration and Corporate Disclosure Policy,” with Ashiq Ali and Sandy Klasa. *Journal of Accounting and Economics* (2014): 240-264.
- “Underreaction to Industry-Wide Earnings and the Post-Forecast Revision Drift,” with Kaiwai Hui. *Journal of Accounting Research* (2013): 701-737.
- “Local Religious Beliefs and Mutual Fund Risk-Taking Behaviors,” with Tao Shu and Johan Sulaeman. *Management Science* 58 (2012):1779-1796.
- “Corporate Suppliers and Customers and Accounting Conservatism,” with Sandy Klasa and Kaiwai Hui. *Journal of Accounting and Economics* 53 (2012): 115-135.
- “Hometown Advantage: The Effects of Monitoring Institution Location on Financial Reporting Discretion,” with Benjamin Ayers and Santhosh Ramalingegowda. *Journal of Accounting and Economics* 52 (2011): 41-61.

- “Investor Trading and the Post Earnings Announcement Drift,” with Benjamin Ayers and Oliver Zhen Li. *The Accounting Review* 86 (2011): 385-416.
- “The Role of Technical Expertise in Firm Governance Structure: Evidence from Chief Financial Officer Contractual Incentives,” with Angela Gore and Steve Matsunaga. *Strategic Management Journal* 32 (2011): 771-786.
- “Managers’ EPS Forecasts: Nickeling and Diming the Market?” with Linda Bamber and Kaiwai Hui. *The Accounting Review* 85 (2010): 63-95.
- “The Limitations of Industry Concentration Measures Constructed with Compustat Data: Implications for Finance Research,” with Ashiq Ali and Sandy Klasa. *Review of Financial Studies* 22 (2009): 3839-3871.
- “Uncertainty and Expectation Revisions after Earnings Announcements,” *Contemporary Accounting Research* 26 (2009): 273-301.
- “An Analysis of Insiders’ Use of Prepaid Variable Forward Contracts,” with Alan Jagolinzer and Steve Matsunaga. *Journal of Accounting Research* 45 (2007): 1055–1080.
- “Discretionary Accruals and Earnings Management: An Analysis of Pseudo Earnings Targets,” with Benjamin Ayers and XueFeng Jiang. *The Accounting Review* 81 (2006): 617–652.