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Professor of Accounting
Clifford H. Whitcomb Faculty Fellow
Academic Director of Cornell-Tsinghua Dual Degree FMBA Program
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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

- “Earnings Pressure and Corporate Project Refocus”, with Xingyu Shen (Rochester) and Jiawen Yan (NUS): Revise and Resubmit
- “From Green to Green: Local Parks and Corporate Green Transition” with Michael Lee (Cornell) and Yao Lu (Cornell)
- “New Listing, Intangibles Skewness, and Disappearing EPS Guidance”, with Jinhee Lee (Cornell) and Feng Ma (SWJTU)
- “Pay Transparency and Corporate Human Capital Allocation”, with Yifei Lu (UIUC), Xingyu Shen, (Rochester) and Xixi Xiao (HKU)

Refereed Research Articles

- “Big Data Availability and Asymmetric Voluntary Disclosures”, with Clark Liu, Yancheng Qiu, and Shujing Wang. *Management Science* XX (2025): XXX-XXX.
- “The Information Advantage of Industry Common Blockholders and Its Spillover Effect on Stock”, with Qingyuan Li, Xiaoran Ni, and Sirui Yin. *Journal of Corporate Finance* 92 (2025): XXX-XXX.
- “Contract Contingencies and Uncertainty: Evidence from Product Market Contracts”, with Kaiwai Hui, Jun Oh, and Guoman She. *Journal of Accounting and Economics* 75 (2025): XXX-XXX.
- “Technology Coopetition and Voluntary Disclosures of Innovation” with Jun Oh and Bo Zhu. *The Accounting Review* 99 (2024), 351-388.
- “Wrong Kind of Transparency? Mutual Funds’ Higher Reporting Frequency, Window Dressing, and Performance”, with Xianggang Xin and Zilong Zhang. *Journal of Accounting Research* 62 (2024), 737-781.
- “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.