

Yao Lu

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EMPLOYMENT

Cornell University, Samuel Curtis Johnson Graduate School of Management Ithaca, NY
Assistant Professor of Accounting July 2021 –

EDUCATION

University of Chicago Booth School of Business Chicago, IL
PhD in Accounting June 2021

University of Michigan Ann Arbor, MI
MS in Financial Engineering May 2013
MA in Applied Economics May 2013

Peking University Beijing, China
BS in Physics June 2011

RESEARCH INTERESTS

Disclosure and information processing, risks, financial institutions, sustainability

PUBLICATION

“Expected Loan Loss Provisioning: An Empirical Model” (with Valeri Nikolaev), *The Accounting Review*, 97, no. 7 (2022): 319-346..

WORKING PAPERS

“The Spillover Effect of Liquidity Transparency on Liquidity Holdings” (job market paper)

- Revising for fourth-round resubmission at JAR

“Do Actions Speak Louder than Words? The Relation Between Payouts and Guidance Since 2000” (with Douglas J. Skinner)

- Under second-round review at JAE

“The Impact of Climate Hazards on Banks’ Long-run Performance” (with Valeri Nikolaev)

“Credit Loss Expectations: Insights from Supervisory Data” (with Sanjeev Bhojraj, Miao Liu, and Partha Sengupta)

“Green Space and Pro-environment Behavior” (with Eric Yeung and Michael Lee)

“Does Disclosure Mandate Affect Firms’ Contribution to Poverty Alleviation?” (with Taijie Tang, Tusheng Xiao, Luo Zuo)

“The Value of Biodiversity Risk Disclosure” (with Sijia Fan, Miao Liu, David Ng)

WORK-IN-PROGRESS

“How Do Banks Hedge Interest Rate Risks with Derivatives?” (with Sanjeev Bhojraj and Waqar Ali)

- Finishing manual data collection.

“The Use of Generative Artificial Intelligence in Recruitment” (with Weining Zhang and Xinyu Zhang)

- Invited to resubmit the proposal as an official Registration-based Editorial Process to JAR.

TEACHING EXPERIENCE**Cornell University**

Financial Statement Analysis (Undergraduate, AEM 3520; MBA, NBA 5060/5090)

Ithaca, NY

2022 –

- Instructor

CONFERENCES & PRESENTATIONS

SOAR Accounting Symposium (presenter, scheduled)	2024
HKUST Accounting Research Symposium (presenter, scheduled)	2024
Conference on Financial Economics and Accounting (presenter, discussant)	2024
Journal of Accounting Research Third Registered Reports Conference	2024
Kellogg Accounting Conference	2024
AAA Annual Meeting (discussant)	2024
Cornell Accounting Research MiniCamp (presenter)	2024
St. Louis Fed and Notre Dame Workshop on Financial Institutions Research (presenter)	2024
Minnesota Accounting Empirical Conference	2024
Columbia Junior Accounting Conference	2024
AAA FARS Section Midyear Meeting (presenter)	2024
Annual Accounting Research Conference in Memory of Nicholas Dopuch (presenter in 2023)	2023, 2024
Conference on Emerging Technologies in Accounting and Financial Economics	2023
CAPANA Conference	2023, 2024
St. Louis Fed and Indiana University Workshop on Financial Institutions Research	2022, 2023
Journal of Accounting Research Conference	2016 – 2024
Columbia Burton Accounting Conference	2022
Yale SOM Summer Accounting Conference (presenter)	2022
MIT Asia Conference in Accounting (discussant)	2022
CAPANA Conference (presenter)	2022
Review of Accounting Studies Conference	2021, 2022
Federal Reserve Stress Testing Research Conference (presenter)	2021
Review of Accounting Studies Conference	2021
MIT Asia Conference in Accounting (discussant)	2021
Journal of Accounting and Economics Conference	2020
PhD Student Symposium on Financial Market Policy Developments and Research	2020
Federal Reserve Bank of Cleveland/OFR Financial Stability Conference (presenter)	2019
Global Issues in Accounting Conference	2017, 2019
Financial Accounting and Reporting Section (FARS) Midyear Meeting	2019
Wharton Theory Boot Camp	2019
AES-UCSD Summer School in Theory and Structural Estimation	2019

INVITED TALKS

Boston College	2024
CUHK (Shenzhen)	2023
UC Berkeley	2023
Peking University	2023

Cornell University	2021
MIT	2021
Northwestern University	2021
Rice University	2021
Texas A&M University, College Station	2021
University of Colorado, Boulder	2021
University of Rochester	2021
Boston College	2020
Shanghai University of Finance and Economics	2020

ACADEMIC SERVICE

Ad-Hoc Reviewer: *Journal of Accounting Research*, *Journal of Accounting and Economics*, *The Accounting Review*, *Management Science*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing & Finance*, AAA Annual Meeting, AAA FARS Section Midyear Meeting, MIT Asia Conference, Conference on Financial Economics and Accounting, Hawaii Accounting Research Conference

HONORS & AWARDS

Outstanding reviewer for AAA Annual Meeting	2024
Journal of Accounting Research Excellence in Refereeing Award	2022, 2023
Ernie Wish Fellowship	2016 – 2021
Booth School of Business Doctoral Student Fellowship	2016 – 2021
FARS Doctoral Consortium	2019
Dean's Office Commendation for Exceptional Teaching Service	2019
Oscar Mayer Fellowship	2017
Research grant, George J. Stigler Center for the Study of the Economy and the State (with John Gallemore and Anya Kleyменова)	2016 – 2017

PROFESSIONAL EXPERIENCE

Goldman Sachs (Asia) L.L.C., Hong Kong	
• Analyst, Asia Pacific Insurance, Global Investment Research	2013 – 2014
• Intern, Tactical Research Group, Global Investment Research	Summer 2012