

Yao Lu

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EMPLOYMENT

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

EDUCATION

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| 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, financial reporting, financial institutions, and capital markets

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”

“Do actions speak louder than words? The relation between payouts and guidance since 2000” (with Douglas J. Skinner)

“Moving Forward: Management Guidance and Earnings Announcement Returns” (with Douglas J. Skinner)

“The impact of climate hazards on banks’ long-run performance” (with Valeri Nikolaev)

TEACHING EXPERIENCE

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| Cornell University | Ithaca, NY |
| Financial Statement Analysis (Undergraduate, AEM 3520; MBA, NBA 5060/5090) | 2022 |
| <ul style="list-style-type: none"> Instructor | |
| University of Chicago | Chicago, IL |
| Managerial Accounting (Executive MBA) | Summer 2019 |
| <ul style="list-style-type: none"> Teaching Assistant to Professor Douglas J. Skinner Evaluation: 4.7/5, Dean’s Office Commendation for Exceptional Teaching Service | |

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| Advanced Financial Analysis and Valuation for Global Firms (MBA) | Spring 2019, Spring 2020 |
| • Teaching Assistant to Professor Christian Leuz | |
| Financial Statement Analysis (MBA) | Winter 2019, Fall 2019 |
| • Teaching Assistant to Professor Michael Minnis | |
| Financial Accounting (MBA) | Fall 2018, Fall 2019 |
| • Teaching Assistant to Professor Valeri Nikolaev | |

CONFERENCES & PRESENTATIONS

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|--|-------------|
| Conference on Emerging Technologies in Accounting and Financial Economics | 2023 |
| CAPANA Conference | 2023 |
| St. Louis Fed and Indiana University Workshop on Financial Institutions Research | 2022, 2023 |
| Journal of Accounting Research Conference | 2016 – 2023 |
| Columbia Burton Accounting Conference | 2022 |
| Yale SOM Summer Accounting Conference (presenter) | 2022 |
| MIT Asia Conference In Accounting (discussant) | 2022 |
| CAPANA Conference | 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

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| 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*, *The Accounting Review*, *Management Science*, AAA Annual Meeting, AAA FARS Section Midyear Meeting, MIT Asia Conference

HONORS & AWARDS

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| Journal of Accounting Research Excellence in Refereeing Award | 2022 |
| 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 Kleymenova) | 2016 – 2017 |

PROFESSIONAL EXPERIENCE

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|---|-------------|
| 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 |