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, financial reporting, financial institutions, sustainability, capital markets

PUBLICATION

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

WORKING PAPERS

TEACHING EXPERIENCE

| Cornell University | Ithaca, NY |
|--|------------|
| Financial Statement Analysis (Undergraduate, AEM 3520; MBA, NBA 5060/5090) | 2022 – |
| Instructor | |

CONFERENCES & PRESENTATIONS

| 35th Annual Accounting Research Conference in Memory of Nicholas Dopuch (presenter) | 2023 |
|---|------|
| Conference on Emerging Technologies in Accounting and Financial Economics | 2023 |

[&]quot;The Spillover Effect of Liquidity Transparency on Liquidity Holdings"

[&]quot;Do actions speak louder than words? The relation between payouts and guidance since 2000" (with Douglas J. Skinner)

[&]quot;Moving Forward: Management Guidance and Earnings Announcement Returns" (with Douglas J. Skinner)

[&]quot;The impact of climate hazards on banks' long-run performance" (with Valeri Nikolaev)

| 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 |
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INVITED TALKS

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

HONORS & AWARDS

| 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 | 2016 - 2017 |
| Gallemore and Anya Kleymenova) | |

PROFESSIONAL EXPERIENCE

Goldman Sachs (Asia) L.L.C., Hong Kong

- Analyst, Asia Pacific Insurance, Global Investment Research
- Intern, Tactical Research Group, Global Investment Research

2013 - 2014

Summer 2012