

RONG HUANG

Department of Accounting
Cheung Kong Graduate School of Business
1 East Chang An Road
Beijing 10738

Phone: 86-10-8518 8858 ext. 6203
Email: rhuang@ckgsb.edu.cn

EMPLOYMENT

Associate Professor, Cheung Kong Graduate School of Business, China, 2018-present
Associate Professor (with tenure), Baruch College-CUNY, USA, 2013-2018
Visiting Assistant Professor, China-Europe International Business School, China, 2012, 2013
Assistant Professor, Baruch College-CUNY, USA, 2006-2013
Instructor, University of Texas at Dallas, USA, 2005-2006

EDUCATION

Ph.D., Management Science (Accounting), University of Texas at Dallas, 2006
M.S., Accounting, University of Texas at Dallas, 2006
M.A., Economics, Mississippi State University, 2001
B.A., Economics, Dong Hua University, China, 1999
Computer Science, Dong Hua University, China, 1999

PUBLICATIONS

1. Market Valuation of Intangible Asset: Evidence on SG&A Expenditure (with Rajiv Banker, Ram Natarajan, and Sha Zhao), *The Accounting Review*, conditionally accepted.
2. Spillover Effect of Fraud Allegations and Investor Sentiment (with Masako Darrough and Sha Zhao), *Contemporary Accounting Research*, conditionally accepted.

Featured by *The Economist* <http://www.economist.com/node/21562929>

3. Acquirer Internal Control Weaknesses in the Market for Corporate Control (with Masako Darrough and Emanuel Zur), *Contemporary Accounting Research*, 2018, 35 (1):211–244.

Featured by Columbia Law School's Blog on Corporations and the Capital Markets
<http://clsbluesky.law.columbia.edu/2016/08/31/ma-buyers-pay-a-premium-for-their-weak-financial-controls/>

4. Is the Asymmetric Cost Behavior Affected by Competition Factors? (with Joonhei Cheung, Hyunpyo Kim, and Seungjun Kim), *Asia-Pacific Journal of Accounting and Economics*, 2018, 25 (1-2): 218-234.
5. Who Herds? Who Doesn't? Estimates for Analysts' Herding Propensity in Forecasting Earnings (with Murugappa Krishnan, John Shon and Ping Zhou), *Contemporary Accounting Research*, 2017, 34 (1): 374-399.

6. Why Do Managers Avoid EPS Dilution? Evidence from Debt-Equity Choice (with Carol Marquardt and Bo Zhang), *Review of Accounting Studies*, 2014, 19(2), 877-912.
7. The Relation between CEO Compensation and Past Performance (with Rajiv Banker, Masako Darrough, and Jose Plehn-Dujowich), *The Accounting Review*, 2013, 88 (1), 1-30 (lead article).

Featured by Harvard Law School Forum on Corporate Governance and Financial Regulation <http://blogs.law.harvard.edu/corpgov/2012/11/07/the-relation-between-ceo-compensation-and-past-performance/>
8. Warranty Reserve: Contingent Liability, Information Signal, or Earnings Management Tool? (with Daniel Cohen, Masako Darrough, and Tzachi Zach), *The Accounting Review*, 2011, 86 (2), 569-604.
9. Equity Incentives and Long-Term Value Created by SG&A Expenditure (with Rajiv Banker and Ram Natarajan), *Contemporary Accounting Research*, 2011, 28 (3), 794-830.
10. Incentive Contracting and Value-Relevance of Earnings and Cash Flows (with Rajiv Banker and Ram Natarajan), *Journal of Accounting Research*, 2009, 47 (3):767-797 (lead article).
11. Cost Behavior and Fundamental Analysis of SG&A Costs (with Mark Anderson, Rajiv Banker, and Surya Janakiraman), *Journal of Accounting, Auditing and Finance*, 2007, 22 (1):1-28 (lead article).

WORKING PAPERS

1. Do Accounting Standards Matter for Firm Productivity? (with Rajiv Banker and Yinghua Li)
2. How Does Credit Risk Affect Cost Management Strategies? Evidence on the Initiation of Credit Default Swap and Sticky Cost Behavior (with Jing Dai and Yan Yan)
3. The Gender Pay Gap in the Board Room: Are Women Executives Underpaid? (with Mark Anderson, Rajiv Banker, and Jiangxia Liu)

Received KPMG Best Paper Award in Gender Issues and Worklife Balance Section of American Accounting Association
4. The Power of Language: Evidence on Managers' Intertemporal Choice Preferences in Conference Calls (with Baojun Gao, Nan Hu and Binghao Zhao)
5. Do Credit Ratings Incorporate Business Linkages Along the Supply Chain? (with Jie Han, Nan Hu and Sunqian Ren)
6. Why Do Stakeholders Allow Firms to Become Negative Book Value? (with John Shon and Sha Zhao)
7. Credit Default Swaps and Earnings Management (with Ruirui Fang and Nan Hu).
8. Monitoring Versus Crowding-out Effect: The Role of Social Capital in Managerial

Compensation (with Jing Dai and Mingcherng Deng)

9. Matching and the Use of Performance Measures in Executive Contracts (with Mingcherng Deng, Carol Marquardt and Bo Zhang)
10. Government Subsidy, Corporate Pay Gap and Financial Performance: Evidence from China (with Danlu Bu and Homayoon Shalchian)

WORK-IN-PROGRESS

1. SEC Comment Letters and CEO Compensation (with Si Chen, Bo Zhang and Ran Zhang)
2. Credit Default Swaps and SG&A Expenditure (with Xintian Lin and Yuan Xie)
3. Does Retail Investor Attention Matter for R&D Investment? (with Nan Hu)
4. Managerial Ability and Cost Rigidity (with Yan Yan)
5. Management Forecast and Cost Stickiness (with Jing Dai and Yan Yan)

PROFESSIONAL ACTIVITIES, HONORS AND GRANTS

Notable Contribution to Accounting Literature Award Committee Member, American Accounting Association, 2014-2015

Early Career Researcher Award Committee Member, American Accounting Association Managerial Accounting Section, 2017-2018, 2013-2014

Reviewer for Management Science, The Accounting Review, Journal of Accounting and Economics, Production and Operations Management, Review of Accounting Studies, Contemporary Accounting Research, MIS Quarterly, Journal of Financial and Quantitative Analysis, Journal of Accounting, Auditing and Finance, Journal of Management Accounting Research, European Accounting Review, Accounting Horizons, AAA Annual Meeting, AAA MAS Meeting, AAA FARS Meeting, etc.

Certified Management Accountant (CMA) Chinese Exam Consultant, 2011-2015

New York Institute of Finance Consultant, 2013-2015

National Natural Science Foundation of China Award, 2014-2016

The Professional Staff Congress-City University of New York (PSC-CUNY) Research Award, 2007-2010, 2014, 2016

Eugene Lang Junior Faculty Fellowship Award, City University of New York-Baruch College, 2012

Faculty Scholarship and Creative Achievement, Baruch College, 2011, 2009

Stan Ross Scholar, Stan Ross Department of Accountancy, Zicklin School of Business, Baruch College, 2011, 2010

Irving Weinstein Scholar, Stan Ross Department of Accountancy, Zicklin School of Business, 2007-2008

INVITED PRESENTATIONS AND DISCUSSIONS

2018:

MIT-Asia Conference in Accounting (July)

2017:

American Accounting Association (AAA) Annual Meeting (August)

Chinese Accounting Professors' Association of North America Conference (July)

University of Calgary Research Conference (June)

Cheung Kong Graduate School of Business (April)

AAA Mid-Year Managerial Accounting Section Meeting (January)

Shanghai University of Finance and Economics (January)

2016:

AAA Annual Meeting (August)

Temple University Research Conference (August)

Remin University of China (March)

AAA Mid-Year Managerial Accounting Section Meeting (January)

2015:

National Taiwan University (November)

AAA Annual Meeting (August)

University of Calgary Research Conference (June)

Temple University (April)

2014:

Rutgers Business School (September)

Temple University Research Conference (August)

AAA Annual Meeting (August)

Sungkyunkwan University (July)

National Accounting Institute of China (July)

Xia Men University (July)

AAA Mid-Year Managerial Accounting Section Meeting (January)

2013:

Temple University Research Conference (August)

European Accounting Association Annual Congress (April)

AAA Mid-year International Accounting Section Meeting (February)

AAA Mid-year Financial Accounting and Reporting Section Meeting (January)

2012:

Temple University Research Conference (August)

China-Europe International Business School (January)

2011:

China-Europe International Business School (July)
Southwestern University of Finance and Economics (July)
AAA Annual Conference (August)
AAA Mid-year Managerial Accounting Section (MAS) Meeting (January)

2010:

University of Texas at Dallas (October)
Journal of Accounting Research Conference (May)
Financial Economics and Accounting Conference (January)

2009:

Contemporary Accounting Research Conference (November)
AAA Annual Meeting (August)
AAA Mid-year Managerial Accounting Section (MAS) Meeting (January)

2008:

Four Schools (Baruch College, Columbia University, New York University, Rutgers University)
Conference
AAA Annual Meeting (August)
AAA Mid-year Managerial Accounting Section (MAS) Meeting (January)

2007:

Academy of Management (AOM) Annual Meeting, 2007 (August)
AAA Annual Meeting (August)
AAA Mid-year Managerial Accounting Section (MAS) Meeting (January)

2006:

AAA Annual Meeting (August)
AAA Mid-year Managerial Accounting Section (MAS) Meeting (January)
Temple University (April)
Texas Christian University (March)
Oklahoma State University (March)
Baruch College (February)

TEACHING

Course taught at Cheung Kong Graduate School of Business, China:

Financial Accounting and Financial Statement Analysis (FMBA core course)
Financial Accounting and Financial Statement Analysis (MBA core course)
Investment Valuation (MBA elective course)

Course taught at City University of New York-Baruch College, USA:

PhD Seminar
Managerial Accounting (Executive M.S. in Financial Statement Analysis required course)
Financial Statement Analysis (Executive M.S. in Finance required course)
Advanced Accounting (Executive M.S. in Financial Statement Analysis required course)
Managerial Accounting (MBA and M.S. Accountancy required course)

Managerial Accounting (BBA Accountancy required course)
Cost Accounting (BBA Business required course, offline, hybrid and online sections)
Accounting Information Systems (BBA Accountancy required course)

Course taught at China-Europe International Business School, China:
Managerial Accounting (MBA core course)

Course taught at University of Texas at Dallas, USA:
Evaluating Information Systems and Technology
Cost Accounting

Course taught at Southwestern University of Finance and Economics, Chengdu, China:
PhD Seminar in Agency Theory, Performance Evaluation and Compensation Contracts

Course taught at Sungkyunkwan University, Seoul, South Korea,
PhD Seminar

Training for China State Administration of Foreign Experts Affairs Delegation, Headquarter of
Institute of Management Accountant, Montvale, NJ:
Managerial Accounting Topics

SERVICE

Stan Ross Department of Accountancy Executive Committee Member, 2017-2018

Zicklin School of Business Undergraduate Assurance of Learning Committee Member, 2014-present

Zicklin School of Business Undergraduate Curriculum Committee Member, 2008-2015

PhD Program Committee Member, Stan Ross Department of Accountancy, Baruch College, 2013-present

PhD Student Dissertation Co-Chair, Jing Dai (2017), Nicole Heron (2016)

PhD Student Dissertation Committee Member, Sha Zhao (2013), Bo Zhang (2012), Cary Lange (2010)

PhD Student Position Paper Chair, Xintian Lin (2018), Binghao Zhao (2016), Sunqian Ren (2015)

PhD Student Position Paper Committee Member, Yuan Xin (2017), Jing Dai (2014), Elisabeth Peltier Wagner (2009)

PWC XTAX Competition Faculty Supervisor, fall 2010 (team won 1st place of Baruch College)

PWC XACT Competition Faculty Supervisor, fall 2008 (team won 3rd place of Baruch College)