

YAN SUN

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ACADEMIC POSITION

Saint Louis University, Richard A. Chaifetz School of Business

Chair, Department of Accounting, February 2021 – present
Gustave K. Klausner Endowed Professor in Accounting, February 2018 – present
Professor of Accounting, July 2019 – present

Interim Chair, Department of Accounting, October 2019 – December 2020
Associate Professor of Accounting, July 2013 – June 2019
Assistant Professor of Accounting, August 2007 – June 2013

EDUCATION

Washington University in St. Louis, Olin Business School

Ph.D. in Accounting, August 2007

Baylor University, Hankamer School of Business

M.S. in Economics, December 2001

Nankai University (China)

B.S. in Accounting, July 2000

PROFESSIONAL CERTIFICATION

Certified Fraud Examiner (CFE)

RESEARCH INTERESTS

Financial accounting and reporting, with a focus on corporate disclosures, accounting quality, and financial statement analysis.

TEACHING INTERESTS

Financial Accounting, Financial Statement Analysis.

TEACHING EXPERIENCE

Saint Louis University, 2007-present

Undergraduate: Financial Accounting (ACCT 2200)
 Financial Reporting I (ACCT 3110)
 Accounting Internship (ACCT 4910)

Graduate: Financial Statement Analysis (ACCT 6190)
Master of Accounting Internship (ACCT 5910)

Washington University in St. Louis, 2003-2006, Teaching Assistant

Business Analysis Using Financial Statements (MBA course)
Intermediate Financial Accounting (BSBA course)
Introductory Financial Accounting (EMBA course)

PUBLICATIONS

Referred Journal Articles

Qin, J., & Sun, Y. 2023. Unveil the Veil of Limited Liability: Evidence from Firm Investment. *The Financial Review*, forthcoming.

Hurwitz, H., & Sun, Y. 2022. Regulation Fair Disclosure and Long-horizon Management Earnings Forecasts. *Journal of Business Finance & Accounting*, forthcoming.

Ahmed, A., Chen, L., Duellman, S., & Sun, Y. 2023. Targets' Accounting Conservatism and the Gains from Acquisition. *Contemporary Accounting Research*, 40(1), 7-40 (**Lead Article**).

Jia, Y., Seetharaman, A., Sun, Y., & Wang, X. 2022. Relative Performance Goals and Management Earnings Guidance. *Journal of Business Ethics*, forthcoming.

Chemmanur, T., Qin, J., Sun, Y., Yu, Q., & Zheng, X. 2020. How Does Greater Bank Competition Affect Borrower Screening? Evidence from a Natural Experiment Based on China's WTO Entry. *Journal of Corporate Finance*, 65, Article 101776.

Frankel, R., & Sun, Y. 2018. Predicting Accruals based on Cash-flow Properties. *The Accounting Review*, 93(5), 165-186.

Sun, Y. 2016. Internal Control Weakness Disclosure and Firm Investment. *Journal of Accounting, Auditing and Finance*, 31(2), 277-307.

Duellman, S., Hurwitz, H., and Sun, Y. 2015. Managerial Overconfidence and Audit Fees, *Journal of Contemporary Accounting and Economics*, 11(2), 148-165.

Sun, Y., Wang, W., Wang, X., & Zhang, W. 2013. Shareholder Activism and Earnings Management Incentives: An Empirical Examination of Shareholder Proposals in the United States. *Journal of International Financial Management and Accounting (JIFMA)*, 24(3), 234-260.

This paper won the *JIFMA* Best Paper Award at the IAAER (International Association of Accounting Education and Research) conference, Frankfurt, Germany, February 2013.

Sun, Y., & Xu, W. 2012. The Role of Accounting Conservatism in Management Forecast Bias, *Journal of Contemporary Accounting and Economics*, 8(2), 64-77.

Seetharaman, A., Sun, Y., & Wang, W. 2011. Tax-Related Financial Statement Restatements and Auditor-Provided Tax Services. *Journal of Accounting, Auditing and Finance*, 26(4), 677-698.

Sun, Y. 2010. Do MD&A Disclosures Help Users Interpret Disproportionate Inventory Increases? *The Accounting Review*, 85(4), 1411-1440.

Frankel, R., Mayew, W., & Sun, Y. 2010. Do Pennies Matter? Investor Relations Consequences of Small Negative Earnings Surprises. *Review of Accounting Studies*, 15(1), 220-242.

Sun, Y. 2009. How does Regulation Fair Disclosure Affect pre-Fair Disclosure Selective Disclosers? *Journal of Accounting, Auditing and Finance*, 24(1), 59-90.

WORKING PAPERS

“Explaining Accruals Based on Investing Activities” (with Richard Frankel and Yanrong Jia)

“WSJ Reporting of Price-to-Earnings Ratios and Attention to Earnings” (with Richard Frankel and Yanrong Jia)

Presented at American Accounting Association 2019 Annual Meeting.

“Asymmetric Timeliness of Earnings and Shareholder Distributions” (with Richard Frankel and Rong Wang)

HONORS AND AWARDS

Leader in the Workplace Award, YWCA Metro St. Louis, December 2022

Gustave K. Klausner Endowed Professorship in Accounting, 2018 – present

Saint Louis University Faculty Research Leave, Spring 2019

Delta Sigma Pi, 2018 (as a faculty initiate)

Richard A. Chaifetz School of Business Dr. NoKyoon Kwak Faculty Research Annual Award (Associate Professor), 2018

Richard A. Chaifetz School of Business Dr. NoKyoon Kwak Faculty Research Three-Year Award (Associate Professor), 2018

Richard A. Chaifetz School of Business Competitive Summer Research Grant, 2011-2017

Journal of International Financial Management and Accounting (JIFMA) best paper award at the IAAER (International Association of Accounting Education and Research) conference, Frankfurt, Germany, February 2013

Richard A. Chaifetz School of Business Dr. NoKyoon Kwak Research Three-Year Award (Assistant Professor), 2012

Hubert C. Moog Scholar, Olin School of Business, Washington University in St. Louis, 2006-2007

American Accounting Association Doctoral Consortium Fellow, Lake Tahoe, CA, 2004

Beta Gamma Sigma, 2001

Outstanding MS-ECO (Master of Science in Economics) Student, Baylor University, 2001

CONFERENCE PROCEEDINGS AND PRESENTATIONS

“WSJ Reporting of Price-to-Earnings Ratios and Attention to Earnings”

- American Accounting Association 2019 Annual Meeting.

“Target’s Accounting Conservatism and Acquisition Outcomes”

- American Accounting Association 2019 Annual Meeting.

“Relative Performance Goals and Management Earnings Guidance”.

- Canadian Academic Accounting Association Annual Conference, Calgary, Alberta, June 2018.
- Financial Management Association Annual Meeting, San Diego, CA, October 2018.

“How Does Greater Bank Competition Affect Borrower Screening? Evidence from a Natural Experiment Based on China’s WTO Entry”

- Financial Management Association Annual Meeting, San Diego, CA, October 2018.

“Long-horizon Management Forecast Properties and Regulations”.

- American Accounting Association Annual Meeting, New York, NY, August 2016.
- Canadian Academic Accounting Association Annual Conference, St. John’s, Newfoundland and Labrador, June 2016.

“Changes in Management Forecast Strategies around Regulation FD”.

- American Accounting Association Midwest Region Meeting, St. Louis, MO, October 2015.

“Managerial Overconfidence and Audit Fees”.

- American Accounting Association Annual Meeting, Chicago, IL, August 2015.
- Annual Journal of Contemporary Accounting and Economics (JCAE) Symposium, Kuala Lumpur, Malaysia, January 2015.

“Shareholder Activism and Earnings Management Incentives: An Empirical Examination of Shareholder Proposals in the United States”.

- Annual Conference of the Accounting Section of the German Academic Association for Business Research (AS-VHB) together with the International Association for Accounting Education and Research (IAAER), Frankfurt/Main – Eschborn, Germany, February 2013.

“Internal Control Weakness Disclosure and Firm Investment”.

- American Accounting Association Midwest Region Meeting, St. Louis, MO, October 2012.

- American Accounting Association Annual Meeting, Washington, D.C., August 2012.

“Shareholder Activism and Earnings Management Incentives”.

- American Accounting Association Annual Meeting, Washington, D.C., August 2012.
- Canadian Academic Accounting Association Annual Conference, Charlottetown, PEI, June 2012.

“The Role of Accounting Conservatism in Management Forecast Bias”.

- American Accounting Association Annual Meeting, Denver, CO, August 2011.
- Canadian Academic Accounting Association Annual Conference, Toronto, ON, May 2011.

“Shareholder Activism, Earnings Management, and Insider Trading”.

- Canadian Academic Accounting Association Annual Conference, Toronto, ON, May 2011.

“Tax-Related Financial Statement Restatements and Auditor-Provided Tax Services”.

- American Accounting Association Annual Meeting, New York, NY, August 2009.

“Asymmetric Timeliness of Earnings and Shareholder Distributions”.

- American Accounting Association Annual Meeting, Anaheim, CA, August 2008.
- Nicholas Dopuch Accounting Conference, Washington University in St. Louis, November 2007.

“Do MD&A Disclosures Help Interpret Disproportionate Inventory Increases?”

- American Accounting Association Annual Meeting, Chicago, IL, August 2007.
- American Accounting Association FARS Midyear Meeting, San Antonio, TX, January 2007.

SELECTED SERVICE

Saint Louis University

➤ **Department Service**

1. Co-Editor, Accounting Department Newsletter, start date (Fall 2007) – present
2. Committee Chair, Accounting Undergraduate Curriculum Revision Committee, 2023 – present
3. Faculty Advisor, for-credit Accounting Internships and MACC Internships, Fall 2019 – present
4. Committee Chair, MACC Curriculum Revision Committee, 2020 – 2022
5. Coordinator, Accounting Department Network4Lunch™ Series, start date (Fall 2011) – present
6. Committee Chair, Search Committee for Accounting Department Chair, 2017
7. Committee Member, Search Committee for Tenure-Track Position, Fall 2016 – Fall 2017
8. Committee Chair, IREP (Integrate Research into the Educational Process) Task Force, November 2014 – March 2016
9. Committee Member, Accounting Department Journal Ranking Task Force, 2013

10. Committee Member, Accounting Department Journal Ranking Task Force, 2011
11. Committee Member, Accounting Department Undergraduate Students Writing Skill Task Force, 2011
12. Committee Chair, MACC Enrollment Task Force, 2009 – 2010
13. Committee Member, IFRS Task Force, 2009

➤ **Richard A. Chaifetz School of Business Service**

1. Committee Member, Chaifetz School Diversity Committee, 2010 – present
2. Committee Member, Search Committee for Chaifetz School Career Education Director, Fall 2022
3. Committee Member, Search Committee for Chaifetz School Business Manager, Fall 2022
4. Committee Member, Search Committee for Chaifetz School Associate Dean of Graduate Programs and Faculty Affairs, Spring 2022
5. Committee Member, Search Committee for Chaifetz School Program Coordinator for the Communications and Technology Service Center, Summer 2021
6. Committee Member, Chaifetz School Budget Task Force, Spring 2021
7. Committee Member, Chaifetz School Dean Search Committee, Fall 2019 – Summer 2020
8. Committee Member, Search Committee for Director of the Sinquefield Center for Applied Economics Research, Fall 2018 – Summer 2019
9. Committee Member, Search Committee for Tenure-Track Position in Finance, Fall 2018
10. Committee Member, Academic Integrity Committee, 2010 – 2016
11. Committee Member, Undergraduate Program Review Committee, August 2014 – May 2015
12. Committee Member, Research Awards Committee, 2013 – 2014
13. Prospective Student Phonathon, 2018, 2013, 2012, 2010, 2008

➤ **PhD Student Supervision**

External Member of PhD Dissertation Committee, Washington University in St. Louis, 2021

➤ **Professional Service**

Ad Hoc Reviewer for American Accounting Association Annual Meeting, American Accounting Association Auditing Section Midyear Meeting, American Accounting Association FARS Section Midyear Meeting, American Accounting Association Midwest Regional Meeting, Hawaii Accounting Research Conference.

Ad Hoc Reviewer for *Advances in Accounting*, *The Accounting Review*, *The British Accounting Review*, *Contemporary Accounting Research*, *European Accounting Review*, *Journal of Accounting, Auditing and Finance*, *Journal of Banking and Finance*, *Asia-Pacific Journal of Accounting & Economics*, *Journal of Economics and Business*, *Management Science*.

PROFESSIONAL AFFILIATION

Member, American Accounting Association (AAA)
Member, AAA Financial Accounting and Reporting Section
Member, Canadian Academic Accounting Association
Member, Association of Certified Fraud Examiners