

Ying (Julie) Huang
Assistant Professor of Accountancy

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Academic Employment

University of Louisville, College of Business, Louisville, Kentucky, 2010- present
Assistant Professor of Accounting

University of Kansas, School of Business, Lawrence, Kansas, 2005-2010
Teaching and Research Assistant

Education

Ph.D. in Accounting, 2010
School of Business, University of Kansas

Masters in Accounting, 2005
School of Accountancy, Zhongnan University of Economics and Law, China

Bachelor in International Accounting, *graduated with distinction*, 2002
School of Accountancy, Zhongnan University of Economics and Law, China

Research Interests

- Empirical financial accounting: Accounting conservatism, class action litigation, bank securitization, management forecast, segment reporting.
- Empirical auditing: financial restatement, auditor resignations.

Published Papers

- “Conservative reporting and securities class action lawsuits?” (with Michael Ettredge and Weining Zhang) *forthcoming* at ***Accounting Horizons***
- “Restatement disclosures and management earnings forecast” (with Michael Ettredge and Weining Zhang), ***Accounting Horizons***, 2013, 27, 347-369
- “Earnings restatements and differential timeliness of accounting conservatism” (with Michael Ettredge, and Weining Zhang), ***Journal of Accounting and Economics***, 2012, 53, 489-503
- The lead article of the issue
- “Evidence on the association between financial restatements and auditor resignations” (with Susan Scholz), ***Accounting Horizons***, 2012, 26, 439-464
- “Strategic revelation of differences in segment earnings growth” (with Qian Wang, Michael Ettredge, and Lili Sun), ***Journal of Accounting and Public Policy***, 2011, 30, 383-392

Working Papers and Papers in Progress

- “Timely loss recognition and banks’ securitization loan quality” (with Jing Zhang) revising for submission to *Journal of Accounting and Economics*
- “An investigation of financial expertise improvement among CFOs hired following restatements” (with Yang Xu) revising for submission to *Accounting Horizons*
- “Auditor responses to audit failure and litigation” with Michael Ettredge and Feng Guo
- “Do auditors improve audit quality after receiving PCAOB comment letters?” with Michael Ettredge and Feng Guo

Conference Presentations

- “Conservative reporting and securities class action lawsuits” (with Michael Ettredge and Weining Zhang) – presented at **2015 Canadian Academic Accounting Association Annual Conference**, May 2015
- “Does accounting conservatism deter litigation?” (with Michael Ettredge and Weining Zhang) – presented at the **2013 American Accounting Association Annual Conference**, August 2013
- “An investigation of financial expertise improvement among CFOs hired following Financial restatements” (with Scott Bronson, Joseph Schroeder and Yang Xu) – presented at **The University of Kansas Research Workshop Series**, August 2012
- “Evidence on the association between restatements and auditor resignations” (with Susan Scholz) – presented at the **2011 American Accounting Association Auditing Section Midyear Conference**, January 2011
- “Restatement disclosures and management forecast behavior” (with Michael Ettredge and Weining Zhang) – presented at the **2010 American Accounting Association Annual Conference**, August 2010
- “Auditor resignations with accounting failure clients” – presented at the **2009 American Accounting Association Annual Conference**, August 2009
- “Earnings restatement and subsequent accounting conservatism” (with Weining Zhang) – presented at the **2009 American Accounting Association FARS Midyear Conference**, January 2009
- “Restatement disclosures and subsequent accounting conservatism” (with Michael Ettredge and Weining Zhang) – presented at the **2009 Brigham Young University Research Symposium**, October 2009
- “What explains the surprising aspects of the Basu (1997) estimate of conditional conservatism?” (with Kenneth Merkley) – presented at the **2009 American Accounting Association FARS Doctoral Consortium**, January 2009
- “The determinants of companies’ disclosure of cross-segment variability in sales growth” (with Qian Wang, Michael Ettredge and Lili Sun) – presented at the **2008 American Accounting Association Annual Conference**, August 2008

- “Changes in market reactions to financial restatement announcements” – presented at the **2008 American Accounting Association Annual Conference**, August 2008
- “The determinants of companies’ disclosure of cross-segment variability in sales growth” (with Qian Wang, Michael Ettredge and Lili Sun) – presented at the **2007 Brigham Young University Research Symposium**, October 2007
- “Sarbanes-Oxley and market reaction to restatement announcements” – presented at the **2007 Eleventh Annual Central States Accounting Research Conference**, November 2007

Teaching Experience

- **MBA – Core Financial Accounting:**
 - Full-time MBA, Professional MBA, Weekend MBA, Global MBA, University of Louisville, 2015- present
- **Intermediate Financial Accounting I**
 - University of Louisville, 2011- present
 - University of Kansas, 2009-2010
- **Introductory Managerial Accounting**
 - University of Kansas, 2007-2008

University Services

- College of Business Dean Search Committee, 2015- present
- College of Business Summer Research Grant Committee, 2015- present
- Delphi Center Planning Committee for Celebration of Teaching and Learning, 2015- present
- MBA Steering Committee, UL, 2014- present
- Faculty Advisement Committee, UL, 2014- present
- Recruiting Committee for School of Accountancy, UL, 2014-2015
- Executive MBA Program Committee, UL, 2013- present

Professional Services

Reviewer – Conference Proceedings

- American Accounting Association 2016 Auditing Midyear Conference
- American Accounting Association 2015 Annual Conference, Auditing Section
- American Accounting Association 2014 Annual Conference, FARS Section
- American Accounting Association 2014 Annual Conference, International Accounting Section
- American Accounting Association 2014 Annual Conference, Auditing Section
- American Accounting Association 2013 Annual Conference, Auditing Section
- American Accounting Association 2012 Auditing Midyear Conference
- American Accounting Association 2011 Auditing Midyear Conference
- American Accounting Association 2011 FARS Midyear Conference
- American Accounting Association 2009 Annual Conference, FARS
- American Accounting Association 2009 Annual Conference, Auditing Section

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January 2016

- American Accounting Association 2009 FARS Midyear Conference
- American Accounting Association 2008 Annual Conference, Auditing Section
- American Accounting Association 2008 Midwest Regional Meeting

Reviewer – Textbooks

- Intermediate Financial Accounting (first edition), by Gordon, E., Raedy, J., and Sannella, A.,
Pearson Education

Reviewer – Grants

- Competitive Research Grants Council of Hong Kong

Discussant

- American Accounting Association 2016 Auditing Midyear Conference
- American Accounting Association 2009 FARS Midyear Conference
- American Accounting Association 2009 Annual Conference, FARS

Moderator

- American Accounting Association 2008 Annual Conference, FARS Midyear Conference

Honors and Scholarships

- **University of Louisville:**
 - Dean's Scholar Award, University of Louisville, 2016
 - College of Business Summer Research Grant (Competitive), UL, 2015, 2014, 2010-2012
- **University of Kansas:**
 - Dissertation Fellowship (Competitive), University of Kansas, 2009, 2008
 - Dean's List, University of Kansas 2009, 2007, 2006
 - FARS Doctoral Consortium Fellowship, American Accounting Association, 2009
 - AIS PHD Scholarship, University of Kansas 2006-2009
 - Summer Research Fellowship, University of Kansas, 2006-2009
 - Graduate School Scholarship, University of Kansas, 2005

Other Professional Experience

- **CPA, “Zhong Rui Hua” Certified Public Accountants**, Beijing, China, 2004-2005
Public accounting; Preparation and auditing of financial statements for public and private companies; Due diligence
- **Tax analyst, China National Tax Bureau (equivalent of US Internal Revenue Service)**,
May-August of 2002, 2003, 2004
Data analysis for tax revenue at the province level; Tax compliance check at the regional level
- **Reviewer, Grader of National CPA Exam, Chinese Institute of Certified Public Accountants (CICPA)**, 2003-2005
Helped grade and review certification exams for Certified Public Accountant licenses

Personal

- Chinese citizenship (United States permanent residence); Married; Mother of twins (three years old)