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# YAO TIAN

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## EMPLOYMENT

- College of Business, SJSU (Fall 2012– Present)
- School of Business, University of Alberta (Fall 2007- Spring 2012)

## EDUCATION

- Ph.D. in Accounting, School of Accountancy, University of Waterloo, Canada (2003–2008)
- B.Comm. in Accounting, College of Commerce, University of Saskatchewan, Canada (1999-2003)

## TEACHING

### Undergraduate:

- BUS 122A Management Accounting and Control Systems
- ACC 322 Introduction to Managerial Accounting
- ACC 432 Financial Statement Analysis

### Graduate:

- BUS 220 Financial and Managerial Accounting
- BUS 220F Management Accounting and Control Systems
- Ph.D. Supervision: Ph.D. Dissertation Committee member for
  - Jenny Zhang, University of Alberta (2008–2010)
  - Kyunga Na, University of Alberta (2009–2011)

## RESEARCH

I am interested in empirical research on the role of accounting information in the capital market. Topics of particular interest include: the role of financial analysts as information intermediaries, the valuation of loss firms, the impact of earnings management and forecast management on firm valuation, and the use of accounting information in setting CEO compensation.

### Research Grants:

- 2014 SJSU RSCA Research Award.
- 2013 INQUIRES Program Research Grant, \$10,000.
- 2010 University of Bolzano (Italy) Research Grant: € 31,700.
- 2009 CICA/CAAA Research Grant: \$10,000
- 2008 Faculty Fellowship, School of Business, University of Alberta: \$12,000.
- 2007 SSHRC (with RanjiniJha, Alan Huang, Sati Bandyopadhyay and Tony Wirjanto): “Earnings Quality—A Cross Country and Market Comparison of Chinese and Indian Firms”. First-year award: \$66,000.
- 2007 Muir Fund, School of Business, University of Alberta: \$6,000.

**Publications:**

- 1) Courteau, L., J. Kao, and Y. Tian<sup>1</sup>. 2015. "Does Accrual Management Impair the Performance of Earnings-Based Valuation Models?" *Journal of Business, Finance and Accounting*, 42 (1) & (2), 101-137.
- 2) Tian, Y. 2015. "Analyst Following and Analyst Forecast Accuracy for Loss Firms". *Academy of Business Research Journal*, Vol. 3, 26-38.
- 3) Tian, Y. 2014. "Does Management Forecast Guidance Impair the Usefulness of Analyst Forecasts in Firm Valuation?" *Advances in Business Research*, Volume 4, 1-15.
- 4) He, D. and Y. Tian<sup>2</sup>. 2014. "Do Firms Manage Research and Development Expenses? An Investigation of the Rounding Phenomenon in the Reported R&D Expenses". *Journal of Accounting and Finance*. Vol. 14(5), 138-146.
- 5) Huson, M., Y. Tian, H. Wier, and C. Wiedman<sup>3</sup>. 2012. "Compensation Committees' Treatment of Earnings Components in CEOs' Terminal Years" *The Accounting Review*, 87 (1), 231-259.
- 6) Huang A., Y. Tian, and T.S. Wirjanto<sup>4</sup>. 2012. "Re-examining accounting conservatism: the importance of adjusting for firm heterogeneity". *Advances in Quantitative Analysis of Finance and Accounting*, Vol. 10, pp. 193-223.
- 7) Zhang, F., Y. Tian, and T. S. Wirjanto. 2009. "Explaining Cross-Sectional Returns in the Chinese Stock Markets". *Finance Research Letters*. Volume 6, (4), Pages 219-229.
- 8) Qian, Y., Y. Tian, and T. S. Wirjanto. 2009. "Do Publicly Listed Chinese Companies Adjust their Capital Structure toward a Target Level?" *China Economic Review*. Volume 20 (4), 662-676.

**Working papers:**

- 1) "Finding Diamonds in the Rough: Do Analysts Contribute to Valuing Loss Firms?" with Donal Byard and Masako Darrough. Revise and Resubmit at *Journal of Business, Finance and Accounting*.
- 2) "Can Financial Analysts Detect Earnings Management: Evidence from Firm Valuation", with L. Courteau and J. Kao.
- 3) "Optimistic Analysts, Pessimistic Analysts, and Issuance of Long-Term Growth Forecasts".

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<sup>1</sup> Co-authored paper, with equal contributions. Authors are listed alphabetically.

<sup>2</sup> Co-authored paper, with equal contributions. Authors are listed alphabetically.

<sup>3</sup> Co-authored paper, with equal contributions. Authors are listed alphabetically.

<sup>4</sup> Co-authored paper, with equal contributions. Authors are listed alphabetically.

- 4) “Financial Analysts’ Role in the 1996-2000 Internet Bubble”, with P. O’Brien.
- 5) “Market Reforms, Regulations, and Earnings Quality in China”, with R. Jha, A. Huang, S. Bandyopadhyay, and T. Wirjanto.

**Conference Presentations:**

- 2014 Academy of Business Research, Los Vegas, U.S.A.
- 2013 Eighth Accounting Research Workshop, Basel, Switzerland.
- 2012 Invited research workshop presentation at Peking University.
- 2012 Invited research workshop presentation at Tsinghua University.
- 2011 American Accounting Association Annual Congress, Denver, Colorado.
- 2011 European Accounting Association Annual Congress, Rome, Italy.
- 2011 AAA West Region Annual Meeting, Newport Beach, CA.
- 2009 American Accounting Association Annual Meeting, NYC, NY.
- 2009 AAA West Region Mid-year Conference, San Diego, CA.
- 2006 American Accounting Association Annual Meeting, Washington DC.
- 2005 Canadian Accounting Academic Association Annual Meeting, Ottawa.

**Invited Research Workshop Presentation:**

- Peking University, 2013
- Tsinghua University, 2013
- Santa Clara University, 2010
- University of Toronto, 2009
- University of Waterloo, 2007
- University of Alberta, 2007
- Santa Clara University, 2007
- Hong Kong University, 2007
- Hong Kong University of Science and Technology, 2007
- Chinese University of Hong Kong, 2007

**PROFESSIONAL ACTIVITIES**

**Ad-hoc Reviewers for:**

- Contemporary Accounting Research
- Canadian Journal of Administrative Science
- China Economic Review
- Emerging Markets Finance and Trade
- Review of Accounting and Finance
- Academy of Business Research Journal

**Members of Professional Associations:**

- American Accounting Association
- Canadian Accounting Academic Association
- Chinese Accounting Professors’ Association of North America