

HKU Business School
University of Hong Kong, Hong Kong

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EDUCATION

University of Hong Kong Business School, Hong Kong
Ph.D. in Accounting, 2020 – 2025 (Expected)

RESEARCH INTERESTS

Trade Credit Market, Accounting Reporting and Regulation, Macro-Accounting, Debt Covenant

MARKET JOB PAPER

Are Private Firms Disadvantaged vis-à-vis Public Firms in the Trade Credit Market

Solo-authored Dissertation, 2024

Presentations: Washington University in St. Louis (May 2024), BFGA Conference (Nov 2024, scheduled)

Brief: Contrary to conventional view, private firms are at a disadvantage in trade credit markets compared to public firms. This differential treatment is attributed to their varying levels of commitment to stakeholders.

WORKING PAPERS

1. Unravelling the Pooling Equilibrium: How the Introduction of ASC 842 Triggers a Reallocation of Trade Credit

Co-authored with Travis Chow, Doyeon Kim, and Guochang Zhang, 2022

Status: Revise & Resubmit, *The Accounting Review*

Brief: Information uncertainty resolution surrounding the introduction of the lease standard ASC 842, as manifested through supplier firms' reallocation of credit across their customers using varying levels of leases.

2. Taxes and Non-debt Financing: Evidence from Trade Credit

Co-authored with Travis Chow, 2023

Status: Revise & Resubmit, *The Accounting Review*

Brief: Both tax increases and decreases result in reduced trade credit usage. The effects of fiscal policy changes propagate through trade credit networks from treated states to other states.

3. Proprietary Costs and Supply Chain Collaboration

Co-authored with Wenzhi Ding, Guoman She, and Guochang Zhang, 2022

Brief: Proprietary costs shape supply chain collaboration, manifested in transaction volume, relationship length, and R&D investment responsiveness.

4. Filling the Monitoring Void: Lead Arranger Distraction and Borrower Disclosure

Co-authored with Wenxuan Fu, Derrald Stice, Chris Williams, 2023

Status: Updating new draft

Brief: Borrowers increase public disclosures to satisfy the information needs of loan participants, when lead arrangers are distracted by covenant violations by other borrowers.

TEACHING

Certificate in Teaching and Learning in Higher Education *HKUST (2018), HKU (2021)*

MACC7012: Accounting for Business Valuation and Contracting *Teaching Assistant, Master level, 2023*

SERVICE

RPG Student Representative (Accounting Area), *HKU Business School, 2022-2023*

Student Coordinator, *HKU Accounting Ph.D. Recruitment Camp, 2022, 2023*