

# Ayung Tseng

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## ACADEMIC POSITION

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### Indiana University, Kelley School of Business

Assistant Professor July 2015 – Present

### Columbia Business School

Research and Teaching Assistant 2010 – 2014

### Yale School of Management

Research and Teaching Assistant 2007 – 2009

## EDUCATION

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Ph.D.	Accounting, Columbia Business School	October 2015
M.B.A.	Finance, Yale School of Management	May 2009
B.B.A.	Accounting, National Taiwan University	June 2003

## PROFESSIONAL EXPERIENCE

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**American Express** Summer 2008  
*Internal Control – Internship*

**Mark Roble Investments** 2006 – 2007  
*Associate – Private Investment Fund*

**PricewaterhouseCoopers** 2003 – 2006  
*Senior Associate – Technology, InfoComm, and Entertainment Advisory*

## RESEARCH

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### *Published and Accepted Papers*

- Goetzmann, W. N., Griswold, J., **Tseng, A.**, 2010. Educational Endowments in Crises. *Journal of Portfolio Management* 36 (4): 112-123.
- Bertomeu, J., Evans, J. H., Feng, M., **Tseng, A.**, 2020. Tacit Collusion and Voluntary Disclosure: Theory and Evidence from the U.S. Automotive Industry. *Management Science*, article in advance.
- Schloetzer, J. D., **Tseng, A.**, Yohn, T. L., Yoon, Y. S., 2020. Blame Attribution and Disclosure Propensity. *The Accounting Review*, forthcoming.
- Beneish, M. D., Harvey, C., **Tseng, A.**, Vorst, P., 2020. Unpatented Innovation and Merger Synergies. *Review of Accounting Studies*, forthcoming.

- Ball, R., Sadka, G., **Tseng, A.**, 2020. Using Accounting Earnings and Aggregate Economic Indicators to Estimate Firm-level Systematic Risk. *Review of Accounting Studies*, forthcoming.

### ***Working Papers***

- Lin, H., Ryan, S. G., **Tseng, A.**, 2020. Identifying Working Capital Asymmetric Timeliness Using Industry Revenue Changes as the Proxy for News.
- Li, X., Ryan, S. G., **Tseng, A.**, Wang, H., 2020. The Effects of Providing Management Guidance through Face-to-Face Meetings on Investor Uncertainty.
- Sadka, G., Sadka, R., **Tseng, A.**, 2020. Did Earnings Lose Their “Relevance”?
- **Tseng, A.**, 2018. Disclosure Choices of Bellwether Firms.

### **JOURNAL REVIEWING ACTIVITIES**

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Ad hoc reviewer, *The Accounting Review*  
 Ad hoc reviewer, *Accounting Organizations and Society*  
 Ad hoc reviewer, *Management Science*  
 Ad hoc reviewer, *Journal of Management Accounting Research*

### **CONFERENCE REVIEWING ACTIVITIES**

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Ad hoc reviewer, AAA annual meetings	2015 – 2019
Ad hoc reviewer, FARS mid-year meetings (2015 Best Reviewer Award)	2015 – 2019
Ad hoc reviewer, Hawaii Accounting Research Conference	2019
Ad hoc reviewer, Management Accounting Section Midyear Meeting	2019
Ad hoc reviewer, Chinese Accounting Professors’ Association of North America Conference	2019
Ad hoc reviewer, Conference on Financial Economics and Accounting	2018

### **INVITED PRESENTATIONS AND DISCUSSIONS**

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Discussant, Management Accounting Section Midyear Meeting – Virtual (scheduled)	2021
Presenter, University of Connecticut – Virtual	2020
Presenter, Taiwan Symposium on Innovation Economics and Entrepreneurship – Virtual	2020
Presenter, INSEAD – Virtual	2020
Presenter, University of Miami Accounting Webinar – Virtual	2020
Presenter, Georgetown University – Virtual	2020
Presenter, Early Insights in Accounting Webinar – Virtual	2020
Discussant, AAA Annual Meeting – Virtual	2020
Presenter, FARS Mid-Year Meeting – Nashville, TN	2020
Presenter, University of Maryland (virtual doctoral seminar)	2019
Presenter, University of Houston	2019
Presenter, Indiana University	2019

Presenter and Discussant, AAA Annual Meeting – San Francisco, CA	2019
Discussant, MIT Asia Conference	2019
Presenter, FARS Mid-Year Meeting – Seattle, WA	2019
Presenter and Discussant, Hawaii Accounting Research Conference	2019
Discussant, Conference on Financial Economics and Accounting – Tulane University	2018
Presenter, Temple University Accounting Conference	2018
Presenter and Discussant, AAA Annual Meeting – Washington, DC	2018
Presenter, Midwest Accounting Research Conference – Indiana University	2018
Presenter, Seoul National University	2018
Presenter, Rutgers University	2018
Presenter, George Washington Cherry Blossom Conference	2018
Discussant, FARS Mid-Year Meeting – Austin, TX	2018
Presenter, HKUST Accounting Research Symposium	2017
Presenter, Purdue University	2017
Presenter and Discussant, AAA Annual Meeting – San Diego, CA	2017
Presenter, Conference on the Convergence of Financial and Managerial Accounting Research	2017
Presenter, Yale University	2017
Presenter, Indiana University	2017
Presenter and Discussant, FARS Mid-Year Meeting – Newport Beach, CA	2016
Presenter, Conference on Financial Economics and Accounting – Rutgers University	2015
Presenter, AAA Annual Meeting – Chicago, IL	2015
Presenter, London Business School Accounting Symposium	2015
Presenter, Indiana University	2015
Presenter, Harvard University	2015
Presenter, University of California Berkeley	2015
Presenter, University of British Columbia	2015
Presenter, London Business School	2015
Presenter, University of Texas at Dallas	2015
Presenter, Georgetown University	2015
Presenter, Baruch College City University of New York	2015
Presenter, Columbia University	2015

#### **INVITED CONFERENCES ATTENDED**

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Review of Accounting Studies Conference – Virtual	2020
Washington University in St. Louis Accounting Research Conference	2019
Columbia Burton Conference	2019
Carnegie Mellon University Summer Slam and Accounting Mini Conference	2019
Duke Accounting Theory Summer School	2019
Harvard Information, Markets, and Organizations Conference	2019
New York University Accounting Summer Camp	2019

The Chicago School and Research Related to Organizational and Market Risk, a 50-Year Perspective at the Georgia State University	2019
George Washington Cherry Blossom Conference	2019
University of Minnesota Accounting Empirical Conference	2019
UCI-UCLA-USC-UCSD Accounting Conference	2019
University of Houston Bauer Accounting Research Symposium	2019
Review of Accounting Studies Conference – University of Notre Dame	2018
University of Toronto Rotman Accounting Research Conference	2018
Carnegie Mellon University Summer Slam and Accounting Mini Conference	2018
University of Houston Bauer Accounting Research Symposium	2018
Singapore Management University SOAR Accounting Symposium	2017
Columbia Burton Conference	2017
Review of Accounting Studies Conference – Barcelona, Spain	2017
Junior Theory Accounting Conference – San Diego, CA	2017
New York University Accounting Summer Camp	2017
Young Scholars Research Symposium at the University of Illinois at Urbana-Champaign	2017
George Washington Cherry Blossom Conference	2017
FARS Mid-Year Meeting – Charlotte, NC	2017
University of Illinois at Chicago Accounting Research Conference	2016
University of Illinois at Chicago Accounting Research Conference	2015
Junior Theory Accounting Conference – Chicago, IL	2015
Columbia Burton Conference	2015

### **AWARDS AND CERTIFICATES**

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MIT Asia Conference Best Discussant Award	2019
FARS Mid-Year Meeting Excellence in Reviewing Award	2016
Columbia Business School Doctoral Fellowship	2010 – 2015
Paul and Sandra Montrone Doctoral Fellowship and Research Grant, Columbia Business School	2013
Passed Chartered Financial Analyst Level III	2010
First place, NYSSA Investment Research Challenge	2009
Second place, CFA Global Investment Research Challenge	2009
Third place, UNC Alpha Challenge	2008
Taiwan Government Scholarship	2007 – 2009
Certified Public Accounting, Taiwan (inactive)	2005
Taiwan National Science Council Research Grant	2003

### **MEDIA MENTION**

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#### **Tip of the Iceberg: The Level of Blame and Disclosure Propensity**

*Columbia Law School's Blog on Corporations and the Capital Markets – August 2018*

## **TEACHING RESPONSIBILITY**

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### **Indiana University, Kelley School of Business**

*Intermediate Financial Accounting I (2015 – 2016)*

*Management Decisions and Financial Reporting (2016 – 2020; this is a course in intermediate financial accounting for finance majors; the latest student evaluation rating is 5.9, compared to the course mean of 5.0)*

## **NATIONAL SERVICE ACTIVITIES**

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AAA Annual Meeting FARS sub-topic track chair 2020

Accounting Design Project <https://www8.gsb.columbia.edu/ceasa/accounting-design-project> 2020 – 2021

## **IU SERVICE ACTIVITIES**

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- 2020 – 2021 Accounting Research Virtual Workshop coordinator
- 2020 – 2021 Finance Graduate Programs Committee
- Mentor doctoral student Flora Sun (2019) and former Kelly undergraduate student Yeo Sang Yoon (2016 – 2020)
- Identify internship sponsors in Taiwan for A505 International Field Study Project: Chunghwa Telecom (2018) and Asia Pacific Wire and Cable (2019 – 2020)
- Supervise five undergraduate research assistants in summer 2017, eight undergraduate research assistants in summer 2019, and sixteen undergraduate research assistants in summer 2020