

Lisa Yao Liu

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Employment

Assistant Professor of Business, Accounting Division, Columbia Business School, July 2020 - present.

Education

PhD in Accounting, the University of Chicago Booth School of Business, 2020.

Support area: Economics, Coordinated sequence: Econometrics and Statistics

MBA, the University of Chicago Booth School of Business, 2020.

MA in Economics, Duke University, 2015.

BBA in Accounting, Renmin University of China, 2013.

Research

Publication

"The Real Effects of Mandated Information on Social Responsibility in Financial Reports: Evidence from Mine-Safety Records"

with Hans Christensen, Eric Floyd, and Mark Maffett, *Journal of Accounting and Economics*, Vol. 64, No. 2-3, 2017.

Presented at the Journal of Accounting and Economics Conference

"Proactive Financial Reporting Enforcement and Shareholder Wealth"

with Hans Christensen and Mark Maffett, *Journal of Accounting and Economics*, Vol. 69, No. 2-3, 2020.

"The Effect of Firms' Information Exposure on Safeguarding Employee Health: Evidence from COVID-19"

with Shirley Lu, *Journal of Accounting Research*, Vol. 61, No. 3, 891-933, 2023.

Presented at the Journal of Accounting Research Conference

The Chazen Global Research Fund (\$10,000)

Working Paper

"Financial Statement Audits and Data Breaches"

Solo-authored

Dissertation Committee: Philip G. Berger, Hans Christensen (chair), Christian Leuz, Mark Maffett, Mike Minnis

Stigler Center PhD Dissertation Award (Bradley Fellowship)

Previously titled "Do Auditors Help Prevent Data Breaches?"

- "Cash Substitution and Deferred Consumption as Data Breach Harms"
with Lior Strahilevitz
Previously titled "How Do Data Breaches Affect Consumer Spending?"
- "The Effect of Public Firm Audit Regulation on Private Firm Auditing: Audit-Partner-Level Evidence"
with Lijing Tong
Best Paper Award, Haskell & White Corporate Reporting and Governance Conference
- "Within-Firm Information Frictions and the Role of Managerial Reporting Quality in Investment Efficiency"
with Philip G. Berger, Feng Li, and M.H. Franco Wong
- "ESG Ratings of ESG Index Providers"
with Sonakshi Agrawal, Shivaram Rajgopal, Suhas A. Sridharan, Yifan Yan, and Teri L. Yohn
- "How Does Internal Communication Technology Affect Internal Information: Theory and Evidence"
with Ehsan Azarmsa and Suzie Noh
- "Public Firms and Regulatory Challenges: Evidence from Investor-State Dispute Settlement"
with Anthony Le
- "Long-Run Economic Consequences of Firm Avoidance in the Threshold Regulation"
Solo-authored
- "Redistributional Effect of Mandated Social-Responsibility Information in Financial Reports: Evidence from Mine-Safety Records"
with Hans Christensen, Mark Maffett, and Wendy Wen
- "How Do Multiple Regulators Regulate? Evidence from Fairness Opinion Providers' Conflict of Interest Disclosures"
with Phil Berger, Rachel Geoffroy, and Claudia Imperatore
Presented at the Journal of Accounting Research Second Registered Reports Conference
Bernstein Center Faculty Research Grant (\$10,000)

Invited Presentation

2024:

Auditing Section Midyear Meeting, Baruch Climate and Sustainability/ESG Conference (scheduled), MFA (scheduled), Columbia Business School No Free Lunch seminar (scheduled), University of Minnesota Accounting Empirical Research Conference (scheduled), Columbia University (scheduled).

2023:

Hawaii Accounting Research Conference (presenter and discussant), FARS (discussant and session chair), Columbia Meet Your Neighbor lunch, Columbia University, George Washington University Cherry Blossom Conference, Financial Markets and Corporate Governance Conference (presenter and discussant), Labor and Accounting Group conference, Four School (Columbia, NYU, Wharton, Yale) Accounting Research Conference, CCSRG (the University of Chicago), Professional Accounting Center Research Conference (the University of Toronto), Colorado Summer Accounting Research Conference, Deakin University, Washington University in St. Louis, UCSD, Dongbei University of Finance and Economics, Fordham University, UC Berkeley, Northwestern

University, JAAF ESG Symposium (discussant), Columbia University Burton Accounting Conference, Hong Kong Polytechnic University Accounting Research Conference, Asian Academic Accounting Association Annual Conference, Fudan University, Shanghai Jiao Tong University.

2022:

Hawaii Accounting Research Conference (presenter and discussant), FARS Midyear Meeting (presenter and discussant), Machine Lawyering Conference at the CUHK: Legal Innovation in the Digital Society, Colorado Boulder Summer Conference on Consumer Financial Decision Making (Plenary Session Presenter), Columbia University, CBS Summer Internship (Guest Speaker), FMA, AAA (presenter and discussant), Haskell & White Corporate Reporting and Governance Conference, CCSRG (the University of Chicago), Columbia University Bernstein Center Research Colloquium.

2021:

Singapore Management University, Columbia University Burton Accounting Conference, Columbia University ($\times 2$), Harvard Business School, CAPANA, CBS Summer Internship (Guest Speaker), Annual Symposium on Applications of Contextual Integrity at the University of Chicago, CCSRG (the University of Chicago), American Law and Economics Association Annual Meeting, The Ohio State University, Journal of Accounting Research Second Registered Reports Conference, Public Policy Lessons conference (presenter and session chair), University of Hong Kong, NYCU International Finance Conference, Global AI Finance Research Conference.

2020:

University of Rochester, Stanford University, New York University, Northwestern University, Columbia University ($\times 2$), The Wharton School of the University of Pennsylvania, London Business School, University of Toronto, London School of Economics and Political Science, National University of Singapore.

2019:

Accounting PhD Rookie Recruiting and Research Camp, Stigler Lunch Workshop, Emerging Scholar Session at CMU Accounting Mini Conference, AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, University of Chicago, Stigler Center Mini-Conference.

2018 and prior:

University of Chicago, SEC Doctoral Symposium, AAA Annual Meeting, FARS Midyear Meeting, Advanced Microeconomic Analysis at Duke University (Guest Speaker), 3rd World Emerging Market Economics and Finance Conference (Presenter and Discussant).

Invited Conference

2023:

Columbia Junior Accounting Conference, Stanford Sustainability Reporting and Control conference, The Non-Market Effects of Market Power Conference, Journal of Accounting Research Conference, Chicago Booth PhD Program's 100th anniversary, Penn State Accounting Research Conference, PCAOB Conference on Auditing and Capital Markets, Annual Accounting Research Conference in memory of Nicholas Dopuch.

2022:

Labor and Accounting Conference, Four School Accounting Research Conference, Journal of Accounting Research Conference, Harvard IMO conference, American Law and Economics Association Annual Meeting, SEC "Hot Topics" Conference, Annual Accounting Research Conference in memory of Nicholas Dopuch, PCAOB/TAR Conference on Auditing and Capital

Markets, Accounting, Organizations, and Society Conference on Accounting for Sustainability and Climate Change, Columbia University Burton Accounting Conference, Corporate Carbon Disclosures sustainability conference, RAST.

2021:

Accounting Design Project (moderator), Columbia University Burton Accounting Conference (moderator), Labor and Accounting Conference, Journal of Accounting Research Conference, EAA Annual Conference, UMASS-EM Normandie Research Conference on Corporate Social Responsibility (CSR), CARE Conference, MIT Asia Accounting Conference, Stanford Accounting Summer Camp, Finance, Organization and Markets (FOM) Research Conference, PCAOB/TAR Conference on Auditing and Capital Markets, ASBS COP26 ESG and Climate Finance Conference, AAA New Faculty Consortium, Colloquium on ESG Disclosure, Review of Accounting Studies Annual Conference.

2020:

Columbia Junior Accounting Faculty Conference, Journal of Accounting Research Conference, Political Economy of Finance, PCAOB/TAR Conference on Auditing and Capital Markets, Review of Accounting Studies Annual Conference.

2019:

PCAOB/TAR Conference on Auditing and Capital Markets, Annual NBER Conference in Artificial Intelligence (AI), NBER Young Scholars Workshop on the Economics of AI (*Selected Participant*), Global Issues in Accounting Conference, CMU Summer Symposium, Duke University Accounting Theory Summer School, Journal of Accounting Research Conference.

2018 and prior:

Global Issues in Accounting Conference, Journal of Accounting Research Conference, 1st Accounting Theory Workshop Series: Structural Estimation and Accounting Dynamics, Jr. Accounting Theory Conference, Journal of Accounting and Economics Conference, SEC Annual Conference on Financial Market Regulation, Review of Accounting Studies Annual Conference, Accounting Hall of Fame, Northwestern-Duke Workshop on Research Design for Causal Inference.

Teaching

Columbia Business School (Instructor)

Financial Accounting (MBA Core and undergraduate), 2021 - 2022

University of Chicago Booth School of Business (Teaching Assistant (TA))

Financial Accounting (Executive MBA Core, Chicago, London, and Hong Kong), 2017 - 2018
Deans' Office commendation for exceptional teaching service

The Firm and the Non-Market Environment (Executive MBA Elective), 2016
Deans' Office commendation for exceptional teaching service

Financial Accounting (MBA Core), 2016 - 2018

Accounting, Economic, and Regulatory Issues in Complex Deals (MBA Core), 2018 - 2019

Duke University (TA)

Time Series Analysis (Department of Economics, Duke University, Graduate Level), 2014

Honors and Awards

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| The Chazen Global Research Fund | 2023 |
| Best Paper Award – Haskell & White Corporate Reporting and Governance Conference | 2022 |
| Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award | 2022 |
| Bernstein Center Faculty Research Grant | 2021 |
| The Chazen Global Research Fund | 2021 |
| AAA Representative to the EAA Doctoral Colloquium | 2020 |
| Outstanding TA Award (TA of the year, nominated by students, Booth EMBA - Chicago) | 2020 |
| Stigler Center PhD Dissertation Award (Bradley Fellowship) | 2019 |
| AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow | 2019 |
| George J. Stigler Center for the Study of the Economy and the State, Research Grant | 2018 - 2019 |
| Deloitte Foundation Doctoral Fellowship | 2018 - 2019 |
| Dean's Office Commendation for Exceptional Teaching Service | 2016 - 2018 |
| AAA FARS Doctoral Consortium Fellow | 2018 |
| PhD Fellowship, University of Chicago Booth School of Business | 2015 - 2020 |
| Oscar Mayer Fellowship | 2016 |
| MA in Economics Merit Scholarship | 2014 - 2015 |
| Merit Student Prize | 2009 - 2011 |
| Exchange Studies Scholarship | 2011 |

Non-Academic Experience

Management Systems Consulting, Assistant Consultant, Los Angeles, 2014.
 Ernst & Young, Auditor, Beijing, China, 2012.
 CitiBank, Sales, Beijing, China, 2011.
 Beyond the Pivot, International Volunteer, Hain and Wa, Ghana, 2011.
 EcoSecurities, Finance Assistant, Dublin, Ireland, 2011.

Service

Ad-Hoc Reviewer: *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, *Management Science (Accounting, Finance)*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Strategic Management Journal*, *Journal of International Business Studies*, *AAA*, *AAA Audit Midyear Meeting*, *MIT Asia Conference in Accounting*, *FARS Midyear Meeting*, *Hawaii Accounting Research Conference*, *Research Grants Council of Hong Kong*

Co-organizer of Columbia Junior Accounting Faculty Conference (2024 -)
 Co-organizer of Columbia University Burton Accounting Research Conference (2022)
 Co-organizer of Columbia University Accounting Seminar Series (2021 - 2023)
 Co-organizer of Accounting Brownbag Series (2021 - 2023)
 Co-organizer of Accounting Alumni Day (2021 - 2023)
 Co-organizer of Accounting DEI Research Seminars (2021 - 2022)
 Scientific committee member of 2023 JAAF ESG Symposium (2023)
 Member of Faculty Recruiting Committee (2021-2023)
 Member of the Committee for the Columbia Business School Sixth-Year Fellowship Award (2022 - 2024)
 Faculty Sponsor for MBA Independent Study (2021)
 Faculty Sponsor for MS Program Intensive Applied Research Course (2020 - 2022)
 Faculty Sponsor for Dean's Office Summer Research Internship Program (2021 - present)
 Faculty Sponsor for Undergraduate Research Fellows Program (2021 - present)

Faculty Lead on Seminar Discussion for Columbia Ph.D. Students (2020 - present)
Faculty Advisor for First Generation Investors of the Columbia Chapter (2022 - present)
Masters' Alumni Advisory Board (MAAB), Founding Member, Duke University (2020 - 2022)

Outside Activities (required conflict of interest disclosure)

None

Last updated: January 2024