

# SANG WU

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## EMPLOYMENT

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<b>Columbia Business School</b>	New York, NY
Assistant Professor of Business, Accounting Division	July 2022 – present

## EDUCATION

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<b>Carnegie Mellon University – Tepper School of Business</b>	Pittsburgh, PA
Ph.D. in Accounting, Minor in Macro-Finance	May 2022
M.S. in Industrial Administration (Accounting)	May 2018

<b>University of Hong Kong – HKU Business School</b>	Hong Kong, China
B.B.A. in Accounting and Finance; First-class Honors	June 2016
Double Major in Accounting and Finance, Minor in Mathematics	
Study abroad: University of Toronto – Rotman School of Management	

## RESEARCH INTERESTS

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Information Economics, Voluntary Disclosure, Standard Setting

## RESEARCH

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### Publication

“Accounting Comparability and Relative Performance Evaluation by Capital Markets,” with Wenjie Xue, *Journal of Accounting and Economics*, 75.1 (2023): 101535

### Working Papers

“Strategic Communication of Opposing Opinions”

“Heterogeneous Interpretations of Public Disclosure, Price Efficiency, and Keynesian Beauty Contests,” with Carlos Corona

“Hierarchical Standard Setting and Accounting Comparability,” with Ronghuo Zheng

“Strategic Disclosure in R&D Races: Theory and Evidence,” with Xiang Shao and Yue Zhang

“Rational Inattention and Social Value of Standardization,” with Peicong Hu

“Deception for the Good,” with Joaquin Peris

## **Work in Progress**

“Optimal Bargaining Power in the Presence of Shareholder Short-termism,” with Carlos Corona and Tae Wook Kim

## **INVITED PRESENTATION**

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(\* presented by coauthors; presenter unless otherwise indicated)

*2026*

NYU Four-School Accounting Research Conference (scheduled), Purdue Accounting Theory Conference (scheduled)

*2025*

Columbia Accounting Theory Conference, Carnegie Mellon University, Yale University, Accounting Research Workshop, Accounting and Economics Society Annual Conference (×2), Baruch College – City University of New York, Minnesota-Chicago Accounting Theory Conference, Columbia Burton Accounting Conference

*2024*

Columbia Junior Accounting Faculty Conference, Hong Kong Baptist University\*, Duke University, EIASM workshop on Accounting and Economics (presenter and discussant, ×2), Accounting and Economics Society Annual Conference\* (discussant), Columbia No Free Lunch Research Seminar, HKU Accounting Theory Conference

*2023*

Hawaii Accounting Research Conference (discussant), University of Calgary, Baruch College – City University of New York\*, Baruch-Fordham-Rutgers Accounting Research Symposium\*, Columbia Brown Bag Seminar, University of Pennsylvania, HKU Accounting Theory Conference\*

*2022*

UC Berkeley, University of Minnesota, Columbia University, New York University, Junior Accounting Theory Conference, University of Chicago, Columbia Brown Bag Seminar, Columbia Burton Accounting Conference

*2021*

Pennsylvania Economic Theory Conference (poster), National University of Singapore

*2019*

Purdue Accounting Theory Conference\*, Junior Accounting Theory Conference, AAA Annual Meeting (discussant), Ohio State University\*

## **INVITED CONFERENCE**

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Dartmouth Accounting Winter Conference	2026
HKU Accounting Theory Conference	2023 – 2025

Columbia Burton Accounting Conference	2022 – 2025
Minnesota-Chicago Accounting Theory Conference	2023, 2025
CMU Accounting Mini-Conference	2016 – 2019, 2024 – 2025
Junior Accounting Theory Conference	2018 – 2019, 2022 – 2025
Accounting and Economics Society Annual Conference	2024 – 2025
Accounting Research Workshop	2021, 2025
Purdue Accounting Theory Conference	2021 – 2025
Columbia Management Accounting Conference	2024 – 2025
NYU Four-School Accounting Research Conference	2023 – 2025
Columbia Accounting Theory Conference	2024 – 2025
Columbia Junior Accounting Faculty Conference	2022 – 2025
EIASM workshop on Accounting and Economics	2024
AAA New Faculty Consortium	2023
Hawaii Accounting Research Conference	2023
Pennsylvania Economic Theory Conference	2021
AAA FARS Midyear Meeting	2021
AAA Annual Meeting	2019
Mid-Atlantic Region Midyear Meeting	2019
AAA FARS Doctoral Consortium and Midyear Meeting	2019

### **ACADEMIC SERVICES**

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Ad Hoc Reviewer: *The Accounting Review*, *Management Science*, *Review of Accounting Studies*, *Accounting and Economics Society Annual Conference*, *AAA Annual Meeting*, *FARS Midyear Meeting*, *Mid-Atlantic Region Midyear Meeting*

Co-initiator and co-organizer, Columbia Accounting Theory Conference	2024 – present
Co-organizer, Junior Accounting Theory Conference	2023
Organizer, Columbia Burton Accounting Conference	2023
Organizer, Columbia University Accounting Seminar Series	2023/24
Organizer, Columbia University Accounting Brown Bag Series	2023/24
Organizer, Columbia University Accounting Alumni Day	2023/24

### **HONORS AND AWARDS**

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The William W. Cooper Doctoral Dissertation Award	2022
The Alexander Henderson Award for Excellence in Economic Theory	2022

FARS Doctoral Consortium Fellow, American Accounting Association	2019
Henry J. Gailliot Presidential Fellowship, Carnegie Mellon University	2018 – 2019
Dean’s Research Fund, Carnegie Mellon University	2018
William Larimer Mellon Fellowship, Carnegie Mellon University	2016 – 2021
Beta Gamma Sigma Honor Society	2016
C. V. Starr Scholarships, University of Hong Kong	2014
Dean’s Honors List, University of Hong Kong	2013 – 2016

## **TEACHING EXPERIENCE**

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### *Columbia Business School*

Financial Accounting (MBA) Spring 2023, Fall 2023 – 2024

### *Carnegie Mellon University Tepper School of Business*

Introduction to Accounting (Undergraduate) Summer 2019

## **PhD Students**

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Joaquin Peris (2025, Columbia University), Purdue University, Thesis Committee Member

## **OUTSIDE ACTIVITIES** (required conflict of interest disclosure)

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None