

SANG WU

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EMPLOYMENT

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

EDUCATION

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

University of Hong Kong – HKU Business School	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

Information Economics, Voluntary Disclosure, Standard Setting

RESEARCH

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

“Social Value of Transparency in R&D Races,” with Seung Y. Lee

“Friendly Boards and Shareholder Short-Termism,” with Carlos Corona and Tae Wook Kim

“Deception for the Good,” with Joaquin Peris

INVITED PRESENTATION

(* presented by coauthors; presenter unless otherwise indicated)

2026

Columbia Accounting Theory Conference*, Purdue University*, Columbia Brown Bag Seminar, NYU Four-School Accounting Research Conference, College of William & Mary*, Accounting and Economics Society Annual Conference (×2), Junior Accounting Theory Conference (discussant), Purdue Accounting Theory Conference, Mediterranean Accounting Conference*, KAAPA Summer Conference*, *TAR* Early-Stage Research Track (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

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 – 2026
Accounting and Economics Society Annual Conference	2024 – 2026
Purdue Accounting Theory Conference	2021 – 2026
Columbia Management Accounting Conference	2024 – 2026
NYU Four-School Accounting Research Conference	2023 – 2026
Columbia Accounting Theory Conference	2024 – 2026
Columbia Junior Accounting Faculty Conference	2022 – 2026
Dartmouth Accounting Winter Conference	2026
Accounting Research Workshop	2021, 2025
ELIASM 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

Ad Hoc Reviewer: *The Accounting Review*, *Management Science*, *Review of Accounting Studies*, *Journal of Accounting and Public Policy*, *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, Columbia Junior Accounting Faculty Conference	2027
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
Member, Faculty Recruiting Committee	2023 – 2024

HONORS AND AWARDS

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

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

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

OUTSIDE ACTIVITIES (required conflict of interest disclosure)

None