

# Summer Z. Liu

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## ACADEMIC EMPLOYMENT

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**Texas A&M University**  
Assistant Professor of Accounting

July 2023 - present

## EDUCATION

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**Arizona State University**, Ph.D. in Accounting, 2023

**Renmin University of China**, M.S. in Accounting, 2016

**Sichuan University of Science and Engineering**, B.S. in Accounting, 2012

## RESEARCH

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**Research Interests:** I am interested in 1) how personal characteristics of capital market participants (e.g., top executives, sell-side analysts, and auditors) influence their professional decisions and performance, and 2) determinants of corporate contracts with top executives.

### Working Papers:

1. “**CFO Outside Wealth and Financial Reporting Aggressiveness: Evidence from Real Estate Shocks**” (*Dissertation*)
2. “**Private Signals of Misreporting and Executive Dismissal**,” with Phil Lamoreaux, Nate Newton, and Min Zhang.
3. “**Career Experience and Executive Performance: Evidence from Former Equity Research Analysts**,” with Shawn Huang, Artur Hugon, and Liwei Weng.
4. “**Just Good Test Takers? High-Ability Auditors Identified Using CPA Examination Performance**,” with Yanjin Han, Shawn Huang, and Min Zhang.

### Work in Progress:

5. “**Tracing the Digital Footprints of Compensation Consultants**,” with Sabrina Chi and Shawn Huang.

## MEDIA COVERAGE

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“How boards use auditor-provided, non-public information in overseeing management” *Columbia Law School Blue Sky Blog*, June 3, 2022

“Career Experience and Executive Performance: Evidence from Former Equity Research Analysts” *Duke Law School’s Blog (FinReg Blog)*, July 18, 2019

## PRESENTATIONS

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- 2023 Auditing Midyear Meeting, Arizona State University, Georgia Institute of Technology, Purdue University, Texas A&M University, Texas Tech University, The Chinese University of Hong Kong, The Hong Kong University of Science and Technology, The University of British Columbia
- 2022 Doctoral Student/Faculty Interchange of 2022 Western Region Meeting, FARS Midyear Meeting
- 2021 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Arizona State University
- 2020 AAA Annual Meeting, Arizona State University
- 2019 Arizona State University

## CONFERENCE PARTICIPATION

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- 2023 Auditing Midyear Meeting, FARS Midyear Meeting
- 2022 AAA Annual Meeting, AAA Western Region Meeting, ASU/University of Arizona Joint Conference, Auditing Midyear Meeting, *Contemporary Accounting Research* Conference, FARS Midyear Meeting
- 2021 AAA Annual Meeting, ASU/University of Arizona Joint Conference, Auditing Midyear Meeting, *Contemporary Accounting Research* Conference, FARS Midyear Meeting
- 2020 AAA Annual Meeting, FARS Midyear Meeting
- 2019 AAA Annual Meeting, ASU/University of Arizona Joint Conference, 30th Annual Conference on Financial Economics and Accounting (CFEA)
- 2018 ASU/University of Arizona Joint Conference

## ACADEMIC SERVICE

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### **Ad hoc Reviewer**

- *Contemporary Accounting Research*
- *Journal of Corporate Finance*
- *Journal of International Accounting Research*
- AAA Annual Meeting (2021)
- Auditing Midyear Meeting (2022)
- FARS Midyear Meeting (2021, 2022, 2023)
  - *FARS Excellence in Reviewing Award* (2022)
- Hawaii Accounting Research Conference (2022)

### **Discussant**

- Auditing Midyear Meeting (2022)

### **Moderator**

- AAA Annual Meeting (2021, 2022)

## TEACHING EXPERIENCE

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### **Instructor, Arizona State University**

- ACC 231 Introductory Financial Accounting, Summer 2021 (online synchronous)
- Average rating: 6.8 out of 7.0

### **Teaching Assistant, Arizona State University**

- ACC 502 Financial Accounting, Fall 2019

### **Teaching Assistant, Renmin University of China**

- Intermediate Financial Accounting, Spring 2016
- Auditing (master level), Fall 2015

## **HONORS, AWARDS & FELLOWSHIPS**

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FARS Excellence in Reviewing Award, 2022.  
2021 CAR Conference Doctoral Consortium Fellow  
2021 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow  
J. Hal Reneau Memorial Scholarship, Arizona State University, 2021.  
Finalist for the 2020 FARS Midyear Meeting Best Paper Award  
Outstanding Graduate Student, Renmin University of China, 2015, 2016.  
Graduation with Honors: Outstanding Graduates of Sichuan Province, China, 2012.

## **SOCIAL IMPACT STATEMENT**

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My research and teaching efforts aim to have a positive social impact. In my research, I seek to understand the influence of personal characteristics of capital market participants on their professional decisions and performance. By doing so, I aim to encourage more responsible and informed decision-making that serves the best interests of both companies and society at large. In my teaching, I emphasize critical thinking and real-world application. I am committed to empowering the next generation with the knowledge and skills needed to improve our profession and society.

Last updated: August 4, 2023