

Summer Z. Liu

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ACADEMIC EMPLOYMENT

Texas A&M University
Assistant Professor of Accounting

July 2023 - present

EDUCATION

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

Working Papers:

1. “Auditor-Provided Nonpublic Signals of Misreporting and CFO Dismissal” with Phil Lamoreaux, Nate Newton, and Min Zhang.
 - Under 2nd round review at *Review of Accounting Studies*
2. “CFO Outside Wealth and Financial Reporting Aggressiveness: Evidence from Real Estate Shocks” (*Dissertation*)
3. “Career Experience and Executive Performance: Evidence from Former Equity Research Analysts” with Shawn Huang, Artur Hugon, and Liwei Weng.
4. “CEO Housing Wealth and Carbon Emissions” with C.S. Agnes Cheng and Danlei Bonnie Yu.
5. “Just Good Test Takers? High-Ability Auditors Identified Using CPA Examination Performance” with Yanjin Han, Shawn Huang, and Min Zhang.
6. “The Long-term Effect of Personal Wealth Shocks: Evidence from Audit Partners” with Yinghua Li and Liwei Weng.

Work in Progress:

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

MEDIA COVERAGE

“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

- 2024 AAA FARS Midyear Meeting
- 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

- 2024 Virginia Tech Accounting Research Conference, ASU Cactus Conference, Lone Star Accounting Conference, Annual Bauer Accounting Research Symposium, AAA New Faculty Consortium, AAA FARS Midyear Meeting
- 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

Ad hoc Reviewer

AUDITING: A Journal of Practice & Theory

Contemporary Accounting Research

Journal of Corporate Finance

Journal of International Accounting Research

AAA Annual Meeting (2021, 2024)

AAA Auditing Midyear Meeting (2022)

AAA FARS Midyear Meeting (2021, 2022, 2023, 2024)

– *FARS Excellence in Reviewing Award* (2022)

Hawaii Accounting Research Conference (2022, 2024)

Annual Conference of the International Corporate Governance Society (2024)

Discussant

AAA Auditing Midyear Meeting (2022)

2024 Virginia Tech Accounting Research Conference

Texas A&M University, Mays Business School

2023 - present PhD Committee

TEACHING EXPERIENCE

Texas A&M University, Mays Business School

Instructor:

- Fall 2024 Financial Reporting II (instructor rating: 4.4/5.0)
- Fall 2023 Financial Reporting II (instructor rating: 4.4/5.0)

Guest Lecturer:

- Doctoral Survey Seminar (2024)
- Accounting Information and Financial Markets (PhD Seminar) (2025)

Arizona State University, W.P. Carey Business School

- Summer 2021 Introductory Financial Accounting (online synchronous)
- Average rating: 6.8/7.0

HONORS, AWARDS & FELLOWSHIPS

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

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: Feb 2025