

Michael Yu

The University of West Georgia

Accounting & Finance

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EDUCATION

PhD, University of Missouri, 2007.
Emphasis/major: Accounting

MBA, College of William and Mary, 2002.
Emphasis/major: Finance

BA, University of International Relations, 1991.
Emphasis/major: Public Administration

Qualifications

University of West Georgia - January 1, 2013

Current Rank: Professor

Tenure Decision Year: 2016

Faculty Rank and Date of Attainment:

Professor: August 2019

WORK EXPERIENCE

Academic Positions

Academic Year (2019-2020): Accounting & Finance, Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2018-2019): Accounting & Finance, Associate Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2017-2018): Accounting & Finance, Associate Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2016-2017): Accounting & Finance, Associate Professor, Tenured, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2015-2016): Accounting & Finance, Associate Professor, Tenure-Track, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2014-2015): Associate Professor, Tenure-Track, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2013-2014): Associate Professor, Tenure-Track, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2012-2013): Associate Professor, Tenure-Track, Graduate Faculty, Academically Qualified, Participating, Graduate Teaching, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Professional Positions

Academic

Visiting Professor, Xiamen University. (May 2014 - June 2014).
Assistant Professor, Washington State University. (August 2007 - December 2012).
Instructor, University of Missouri. (2005 - 2007).
Instructor, College of William and Mary. (2001 - 2002).
Instructor, Beijing TV University. (1990 - 1991).

Professional

Trainee, KPMG. (2000).
Director of the Board, Novotel Jinan. (1996 - 1998).
CEO & President, Shandong Yanshan International Tourism Company. (1992 - 1995).

Consulting

Management, Carus Corporation, Chicago, IL. (2001).
Management, F & M Bank, Maryland. (2001).

Non-Credit Instruction Taught

Seminar. (May 2016 - June 2016).
Seminar, Xiamen University. (April 2014 - June 2014).

RESEARCH

Editorial Activities

Associate Editor, International Journal of Financial Research, Teaching and Learning Scholarship. (October 2017 - Present).

Invited Manuscript Reviewer, Debt Covenants and Accounting Conservation, Basic or Discovery Scholarship. (December 27, 2019 - January 6, 2020).

Editorial Board Member, Financial Accounting 5e, Teaching and Learning Scholarship. (December 2018 - April 2019).

Ad Hoc Reviewer, Papers, The Office-Level Effects of Audit Time Pressure, Basic or Discovery Scholarship. (November 2018 - December 2018).

Editorial Board Member, International Journal of Financial Research, Basic or Discovery Scholarship. (March 2016 - October 2017).

Ad Hoc Reviewer, Papers, Activities of the Largest Clients by Industry, Basic or Discovery Scholarship. (November 2016 - January 2017).

Ad Hoc Reviewer, Papers, Taxation of Environmental Pollution, Basic or Discovery Scholarship. (November 2016 - December 2016).

Invited Manuscript Reviewer, Internal Governance, External Environment, and Mergers among state owned enterprises, Basic or Discovery Scholarship. (May 2016).

Invited Manuscript Reviewer, Political Connections, over-investment and equity governance effect, Basic or Discovery Scholarship. (May 2016).

Invited Manuscript Reviewer, The Impact of Big 4 Consulting on Audit Quality, Basic or Discovery Scholarship. (July 2015 - September 2015).

Invited Manuscript Reviewer, Do auditors from the headquarters office deliver higher quality audit? Evidence from China, Basic or Discovery Scholarship. (February 2015 - April 2015).

Invited Manuscript Reviewer, Audit Report Analysis, Basic or Discovery Scholarship. (May 2014 - December 2014).

Invited Manuscript Reviewer, Client-Auditor Supply Chain Relationships, Audit Quality, and Audit Pricing, Teaching and Learning Scholarship. (October 2012 - December 2012).

Invited Manuscript Reviewer, Financial Incentives in Big 4 Accounting Partnerships and the Implications for Audit Quality, Basic or Discovery Scholarship. (October 2011 - November 2011).

Papers Presented

The Timeliness of 10-K Filings, Richards College of Business, Carrollton, GA, Basic or Discovery Scholarship. (October 2018).

Audit Partner's Portfolio Size and Audit Fees, American Accounting Association, Washington DC, Basic or Discovery Scholarship. (August 2018).

Auditor Groups and Audit Quality, American Accounting Association, Washington DC, Basic or Discovery Scholarship. (August 2018).

Audit Partner's Portfolio Size and Audit Fees, American Accounting Association, Greenville, SC, Basic or Discovery Scholarship. (April 2018).

Audit Partners' Portfolio Size and Audit Fees, Richards College of Business, Carrollton, GA, Basic or Discovery Scholarship. (April 2018).

Audit Partner Size and Audit Fees, RCOB, Carrollton, GA, Applied or Integration/Application Scholarship. (October 27, 2017).

Special Interest Group and Audit Quality: Evidence from China, RCOB - Dept. of Accounting/Finance, Carrollton, GA, Basic or Discovery Scholarship. (January 27, 2017).

Developing Ideas in Archival Accounting Research, Xiamen University and Jiangxia University, China, Teaching and Learning Scholarship. (May 2016).

Incorporation choice and implied cost of equity, International Academy of Business and Economics, Las Vegas, NV, Basic or Discovery Scholarship. (October 2015).

Why hire an auditor 500 miles away?, RCOB - Department of Accounting/Finance, Carrollton, GA, Basic or Discovery Scholarship. (October 31, 2014).

Office Size of Big Four Auditors and Client GAAP Failures, American Accounting Association, Los Angeles, CA, Basic or Discovery Scholarship. (2008).

Office Size of Big Four Auditors and Client Restatement, University of Oregon, University of Oregon, Basic or Discovery Scholarship. (April 2008).

Publications

Peer Reviewed Journal Articles

- Yu, M., Cheng, Y., Bird, B. M. (2018). Analyst Forecasts around Restatement Announcements. *Journal of Accounting and Finance*, 18(1), 117-132. Basic or Discovery Scholarship.
- Yu, M., Brooks, L. (2016). Why hire a big 4 auditor 500 miles away. *International Journal of Financial Research*, 7(5), 19-41. Basic or Discovery Scholarship.
- Yu, M., Brooks, L. (2015). Audit engagement risk and the propensity of going concern opinion-Does audit firm tenure matter?. *Journal of International Business and Economics*, 3(2), 17-42. Basic or Discovery Scholarship.
- Yu, M., Francis, J. R. (2015). Does Delaware Incorporation Affect Firm Value? Further Evidence. *Columbia Law School-Blue Sky Blog, website*. Basic or Discovery Scholarship.
- Yu, M., Francis, J. R. Incorporation Choice and the Cost of Equity Capital. *To appear in International Journal of Business Research*. Basic or Discovery Scholarship.
- Yu, M. (2014). Accounting Standards and Earnings Management Around the World. *Journal of International & Interdisciplinary Business Research*, 1, 43-69. Basic or Discovery Scholarship.
- Yu, M., Francis, J., Michas, P. (2013). Office Size of Big Four Auditors and Client Restatements. *Contemporary Accounting Research*, 30(4), 1626-1661. Basic or Discovery Scholarship.
- Yu, M., Francis, J. (2009). The Effect of Big Four Office Size on Audit Quality. *The Accounting Review*, 84, 1521-1552. Basic or Discovery Scholarship.

Projects Underway

The Timeliness of 10-K Filings

SERVICE

Professional Activities

College

- Member, RCOB New Building Committee. (April 2018 - Present).
- Member, Strategic Planning Committee. (September 2013 - Present).
- Member, Subcommittee on International Programs. (September 2013 - Present).
- Member, Beckman Scholarship Committee. (August 2010 - December 2012).
- Member, Curriculum Implementation Committee. (August 2008 - December 2012).

Professional

- Member, Association of North American Higher Education International. (October 2015 - Present).
- Editorial Board Member, Austin Journal of Accounting, Audit and Finance Management. (May 2014 - Present).
- Member, International Editorial Board Pakistan - Journal of Commerce and Social Sciences. (August 2009 - Present).
- Session Chair, IABE 2015 Las Vegas Conference. (October 2015).
- Member, University Administrator Education Program. (June 2009 - July 2009).

Professional Development

Attended Conference

Connect with Success: Financial Accounting, McGraw-Hill Education, New Orleans, LA. (February 7, 2019 - February 9, 2019).

2017 Deloitte Foundation/FSA Faculty Consortium, Deloitte, Westlake, TX. (May 19, 2017 - May 20, 2017).

International Academy of Business and Economics, IABE, Las Vegas, NV. (October 11, 2015 - October 13, 2015).

2015 Deloitte FSA Faculty Consortium, Deloitte, Westlake, TX. (May 29, 2015 - May 30, 2015).

2013 Deloitte FSA Faculty Consortium, Deloitte, Westlake, TX. (May 2013).

Continuing Education

G2C Initiatives (Statewide Training), Board of Regents, Macon, GA. (April 2018).

Faculty Research

Faculty Research Presentations, RCOB, Carrollton, GA. (November 8, 2019).

Faculty Research Presentations, RCOB, Carrollton, GA. (October 27, 2017).

Faculty Research Presentations, RCOB - Accounting/Finance Department, Carrollton, GA. (January 27, 2017).

Faculty Research Presentations, RCOB - Marketing Department, Carrollton, GA. (December 2, 2016).

Faculty Research Presentations, RCOB - Accounting Department, Carrollton, GA. (February 26, 2016).

Faculty Research Presentations, RCOB - Economics Department, Carrollton, GA. (January 29, 2016).

Faculty Research Presentations, RCOB - Marketing Department, Carrollton, GA. (October 29, 2015).

Faculty Research Presentations, RCOB - Management Department, Carrollton, GA. (September 25, 2015).

Brown Bag Research Presentations, RCOB - Management & Marketing Department, Carrollton, GA. (February 27, 2015).

Brown Bag Research Presentations, RCOB - Management & Marketing Department, Carrollton, GA. (January 30, 2015).

Brown Bag Research Presentations, RCOB - Accounting/Finance Department, Carrollton, GA. (October 31, 2014).

Brown Bag Research Presentations, RCOB - Economics Department, Carrollton, GA. (September 26, 2014).

Brown Bag Research Presentations, RCOB - Economics Department, Carrollton, GA. (February 28, 2014).

Brown Bag Research Presentations, RCOB - Marketing Department, Carrollton, GA. (January 31, 2014).

Brown Bag Research Presentations, RCOB - Management Department, Carrollton, GA. (October 25, 2013).

Brown Bag Research Presentations, RCOB - Accounting/Finance Department, Carrollton, GA. (September 27, 2013).

Seminar

Three Paths to Academic Integrity Workshop and Universal Design for Learning is a Secret Retention Tool, RCOB - Dean's Office, Carrollton, GA. (April 27, 2015).

Visiting Professor

Xiamen University, Xiamen, China. (April 2014 - June 2014).

Workshop

Implicit Bias Training, RCOB, Carrollton, GA. (November 8, 2019).

Honors and Awards

2015 Best Paper Award, International Journal of Business Research. (October 2015).

2015 Best Paper Award, International Academy of Business and Economics. (September 2015).

Annual Faculty Research Award, Richards College of Business. (August 2014).

2010 Outstanding Auditing Dissertation Award, American Accounting Association. (2010).

OTHER ACTIVITIES

Publications

Peer Reviewed Journal Articles

Cheng, Y., Haynes, C., Yu, M. The Effect of Audit Engagement Partner Workload on Audit Fees & Audit Quality. *Auditing: A Journal of Practice & Theory*. Basic or Discovery Scholarship.