### Lin Nan

### Curriculum Vitae

Gerald Lyles Rising Star Professor of Accounting

Purdue University Phone: 765-496-0551 Email: lnan@purdue.edu

#### **EDUCATION**

Ph.D., Accounting, University of Florida, Gainesville, FL M.A., Economics, West Virginia University, Morgantown, WV Bachelor of Engineering, Tianjin University, Tianjin, China

#### POSITIONS HELD

2020-	Gerald Lyles Rising Star Professor, Full Professor, Purdue University
2015-20	Associate Professor with tenure, Purdue University
2012-15	Assistant Professor, Purdue University
2004-12	Assistant Professor, Carnegie Mellon University

#### RESEARCH

## **Research Awards and Recognition**

Gerald Lyles Rising Star Professor, Purdue University, May 2020.

According to "Accounting Research Rankings" by Brigham Young University, Lin Nan is ranked #2 Top Analytical Author in Financial Analytical Research in the past twelve years globally in both 2019 and 2010 rankings. She is ranked #7 Top Analytical Author in all topics for the past six years globally in 2019, and is ranked #6 Top Analytical Author in all topics for the past six years globally in 2020. She is the only female scholar among the top 10 authors.

2018-2019 Purdue Research Foundation International Travel Grant Award.

2013-2014 Jay N. Ross Young Faculty Scholar Award, Purdue University.

- "Outstanding Management Accounting Paper Award," American Accounting Association Annual Meeting, New York, NY, August 2009, "Limited Managerial Attention and Endogenous Precision of Performance Measures," with Pierre Liang.
- "Best Paper Award," The Second Conference of the Overseas Chinese Scholars Association in Management Science and Engineering, Shanghai, China, 2009. "Stock Market Pressure on Inventory Investment and Sales Reporting for Publicly Traded Firms," with Guoming Lai and Laurens Debo. This paper later was published in *Management Science* under the title "Channel Stuffing with Short-Term Interest in Market Value.

# **Publications**

- [1] Deng, M., Nan, L., and Wen, X. "Seniority Orders between Inside Debts and External Debts." Acceptance at *Journal of Management Accounting Research*.
- [2] Corona, C., Nan, L., and Zhao, R. (2020) "Imitation in Product-Market Competition and Accounting Reporting." *Journal of Management Accounting Research* 32 (3), 93-115.
- [3] Corona, C., Nan, L., and Zhang, G. (2019). "The Coordination Role of Stress Tests in Bank Risk Taking." *Journal of Accounting Research*, Volume 57, Issue 5, 1161-1200.
- [4] Nan, L. and Wen, X. (2019). "Penalties, Manipulation, and Investment Efficiency." *Management Science*, Volume 65, No. 10, 4878-4900.
- [5] Deng, M., Nan, L., and Wen, X. (2019). "Information Quality and Endogenous Project Outcomes." *Contemporary Accounting Research*, Volume 36, Issue 2, 732-757.
- [6] Corona, C., Nan, L., and Zhang, G. (2019). "Banks' Asset Reporting Frequency and Capital Regulation: An Analysis of Discretionary Use of Fair-Value Accounting." *The Accounting Review*, Volume 94, No. 2, 157-178.
- [7] Li, J., Nan, L., and Zhao, R. (2018). "Corporate Governance Roles of Information Quality and Corporate Takeovers." *Review of Accounting Studies*, Volume 23, Issue 3, 1207-1240.
- [8] Corona, C., Nan, L., and Zhang, G. (2015). "Accounting Information Quality, Interbank Competition, and Bank Risk-Taking." *The Accounting Review*, Volume 90, No. 3, 967-985.
- [9] Liang, P. J. and Nan, L. (2014). "Endogenous Precision of Performance Measures and Limited Managerial Attention." *European Accounting Review*, Volume 23, Issue 4, 693-

- 727. ["Outstanding Management Accounting Paper Award," American Accounting Association Annual Meeting, New York, NY, August 2009.]
- [10] Nan, L. and Wen, X. (2014). "Financing and Investment Efficiency, Information Quality, and Accounting Biases." *Management Science*, Volume 60, No. 9, 2308-2323.
- [11] Corona, C. and Nan, L. (2013). "Preannouncing Competitive Decisions in Oligopoly Markets." *Journal of Accounting and Economics*, Volume 56, Issue 1, 73-90.
- [12] Lai, G., Debo, L., and Nan, L. (2011). "Channel Stuffing with Short-Term Interest in Market Value." *Management Science*, Volume 57, No. 2, 332-346. ["Best Paper Award," The Second Conference of the Overseas Chinese Scholars Association in Management Science and Engineering, Shanghai, China, 2009.]
- [13] Nan, L. (2011). "An Unintended Consequence of SFAS 133: Promoting Speculation." *Journal of Management Accounting Research*, Volume 23, 305-329. [Featured in Harvard Law School Forum on Corporate Governance and Financial Regulation, October 2010.]
- [14] Nan, L. (2008). "The Agency Problems of Hedging and Earnings Management." *Contemporary Accounting Research*, Volume 25, No. 3, 859-890.

# **Working Papers and Work-in-process**

- [1] Menon, R. and Nan, L. "Sooner or Later? A Study of Report Timing." R&R at *Production and Operations Management*.
- [2] Nan, L. and Wen, X. "Financial Leverage, Information Quality, and Efficiency." Under review.
- [3] Nan, L., Tang, C., Wang, X., and Zhang, G. "The Real Effect of Transparency in Crowdfunding." Under review.
- [4] Nan, L., and Tang, C. "Uniform Standards, Information Quality, and Capital Flows." Under review.
- [5] Nan, L. and Wen, X. "Information Quality in Supplemental-Investment Efficiency: Debt versus Equity Financing."
- [6] Menon, R. and Nan, L. "The Impact of Debt Insurance."
- [7] Nan, L., Tang, C., and Zhang, G. "Whistleblowing Bounty and Informational Effect."

## Journal Editorships or Memberships on Editorial Boards

Editorial Review Board member, *Production and Operations Management* (since 2015)

Editorial Board member, Journal of Management Accounting Research (since 2019)

## **Academic Communities Committee Work**

2019-2020 American Accounting Association (AAA) Management Accounting Section (MAS) "Notable Contribution to the Management Accounting Literature Award Committee."

2018-2019 American Accounting Association (AAA) Financial Accounting and Reporting Section (FARS) "Best Paper Award Committee."

European Accounting Association (EAA) "Scientific Committee for the EAA Annual Congress," 2019, 2020, 2021.

# Referee Service

Ad hoc reviewer for *The Accounting Review* 

Ad hoc reviewer for Management Science

Ad hoc reviewer for Contemporary Accounting Research

Ad hoc reviewer for Review of Accounting Studies

Ad hoc reviewer for *Review of Financial Economics* 

Ad hoc reviewer for Production and Operations Management

Ad hoc reviewer for Journal of Management Accounting Research

Ad hoc reviewer for European Accounting Review

Ad hoc reviewer for Journal of Accounting, Auditing and Finance

Ad hoc reviewer for Accounting Horizon

Ad hoc reviewer for Management Accounting Research

Ad hoc reviewer for Journal of Economics & Management Strategy

Ad hoc reviewer for The Business and Economics Research Journal

Reviewer for American Accounting Association (AAA) Annual Meetings

Reviewer for Canadian Academic Accounting Association (CAAA) Annual Conferences

Reviewer for American Accounting Association (AAA) Financial Accounting and

Reporting Section (FARS) Meetings

Reviewer for American Accounting Association (AAA) Management Accounting Section (MAS) Meetings

Reviewer for European Accounting Association (EAA) Annual Congresses

External reviewer for Research Grants Council, Hong Kong

## **Invited Presentations at Conferences**

- 2019 International Corporate Governance Conference, Tsinghua University, Beijing, China, December 2019.\*
- 2019 Yale University Accounting Research Conference, October 2019.
- 2019 American Accounting Association (AAA) Annual Meeting, San Francisco, CA, August 2019.\*
- 2019 Conference on the Convergence of Financial and Managerial Accounting, Lake Louise, Canada, June 2019.\*
- 2019 The Eleventh Accounting Research Workshop (ARW), presenter, discussant, and Session Chair, Zurich, Switzerland, June 2019.
- 2019 American Accounting Association (AAA) Financial Accounting and Reporting Section (FARS) Midyear Meeting, Seattle, WA, January 2019.\* (Two papers.)
- 2018 Junior Accounting Theorists Conference, Washington DC, August 2018.\*
- 2018 American Accounting Association (AAA) Annual Meeting, Washington DC, August 2018.\*
- 2018 European Institute for Advanced Studies in Management (EIASM) workshop on Accounting and Economics, discussant and Chair of the "Incentive and Performance Measurement" Session, Paris, France, June 2018.
- 2017 International Corporate Governance Conference, Beijing, China, June 2017.\*
- 2017 Conference on the Convergence of Financial and Managerial Accounting Research, Banff, Canada, June 2017.\*
- 2017 Lone Star Accounting Conference, Arlington, TX, February 2017.\*
- 2016 American Accounting Association (AAA) Annual Meeting, New York, NY, August 2016.\*
- 2016 American Accounting Association (AAA) Management Accounting Section (MAS) Meeting, Dallas, TX, January 2016.\*
- 2015 Southern California Accounting Research Forum, Orange, CA, April 2015.\*
- 2015 American Accounting Association (AAA) Financial Accounting and Reporting Section (FARS) Midyear Meeting, Nashville, TN, January 2015.
- 2014 Junior Accounting Theorists Conference, Atlanta, GA, August 2014.\*
- 2014 American Accounting Association (AAA) Annual Meeting, Atlanta, GA, August 2014.\*
- Carnegie Mellon University Accounting Conference, August 2013.\*
- 2013 Junior Accounting Theorists Conference, Anaheim, CA, August 2013.\*
- 2013 American Accounting Association (AAA) Annual Meeting, Anaheim, CA, August 2013.\* (Three papers.)
- 2013 American Accounting Association (AAA) Financial Accounting and Reporting Section (FARS) Midyear Meeting, San Diego, CA, January 2013. (Three papers, two of which presented by coauthors.)
- 2012 Junior Accounting Theorists Conference, Washington DC, August 2012.\*
- 2012 American Accounting Association (AAA) Annual Meeting, Washington DC, August 2012.\* (Two papers.)
- The Midwest Summer Research Conference, University of Minnesota, June 2012.

2012 American Accounting Association (AAA) Management Accounting Section (MAS) Meeting, Houston, TX, January 2012.

2011 Junior Accounting Theorists Conference, Denver, CO, August 2011.

2011 American Accounting Association (AAA) Annual Meeting, Denver, CO, August 2011.

2010 Accounting Theory Conference at University of Chicago, Chicago, IL, September 2010.\*

Carnegie Mellon University Accounting Conference, September 2009.

2009 American Accounting Association (AAA) Annual Meeting, New York, NY, August 2009.

2007 American Accounting Association (AAA) Annual Meeting, Chicago, IL, August 2007.

2005 American Accounting Association (AAA) Annual Meeting, San Francisco, CA, August 2005.

2002 American Accounting Association (AAA) Annual Meeting, San Antonio, TX, August 2002.

## **Invited Workshop Presentations at Academic Institutions**

University of Zurich, Switzerland (to be rescheduled due to COVID-19, 2021-22)

University of Graz, Austria (to be rescheduled due to COVID-19, 2021-22)

Texas Christian University (to be rescheduled due to COVID-19, 2021-22)

University of Texas Austin (scheduled, April 2021)

Columbia University (scheduled, March 2021)

Duke University (February 2020)

George Washington University (November 2019)\*

University of Melbourne, Australia (November 2019)

University of Toronto, Rotman School, Canada (November 2019)

University of Texas Arlington (September 2019)\*

New York University, Stern School of Business (September 2019)

University of Houston (March 2019)

Rice University (January 2019)\*

Washington University at St. Louis (January 2019)\*

Chapman University (December 2018)\*

Tsinghua University, Beijing, China (October 2018)

Peking University, Beijing, China (October 2018)

Hong Kong University, Hong Kong (October 2018)

Hong Kong University of Science and Technology, Hong Kong (October 2018)

Chinese University of Hong Kong, Hong Kong (October 2018)

Tsinghua University, Beijing, China (June 2018)\*

Chinese University of Hong Kong, Hong Kong (March 2018)\*

Hong Kong University, Hong Kong (December 2017)\*

City University of Hong Kong, Hong Kong (December 2017)\*

Hong Kong University of Science and Technology, Hong Kong (December 2017)\*

Tsinghua University, Beijing, China (June 2017)\*

Southwest University of Finance and Economics, Chengdu, China (June 2017)\*

Pompeu Fabra University, Barcelona, Spain (2016)\*

Purdue University, Strategic Management pro-seminar (2016)

University of Pennsylvania, Wharton Business School (2016)\*

Rutgers University (2016)\*

Ludwig Maximilian University of Munich, Munich, Germany (2016)

Columbia University (2016)\*

University of Waterloo, Canada (2016)

I.E.S.E., Barcelona, Spain (2015)\*

Texas Christian University (2015)\*

University of Alberta, Canada (2014)

New York University (2013)\*

University of Houston (2013)\*

Ohio State University (2012)\*

Purdue University (2012)

University of Illinois at Chicago (2011)

University of Colorado at Boulder (2011)

University of Maryland (2010)\*

Purdue University (2009)\*

Tsinghua University, China (2009)\*

University of Texas at Austin (2009)\*

Northwestern University (2009)\*

Ohio State University (2004)

Northwestern University (2004)

Carnegie Mellon University (2004)

Purdue University (2004)

Penn State University (2004)

## **Invited Conference Attendance**

- 2021 Bauer Accounting Research Symposium, University of Houston, February 2021.
- 2020 Review of Accounting Studies Conference, December 2020.
- 2020 CAR Conference, November 2020.
- 2019 Stanford University Theory and Inference in Accounting Research Conference, August 2019.
- 2019 Junior Accounting Theorists Conference, San Diego, CA, August 2019.
- 2019 NYU Annual Accounting Summer Camp at Stern School of Business, May 2019.
- 2019 University of Illinois PwC Young Scholars Research Symposium, April 2019.
- 2019 Bauer Accounting Research Symposium, University of Houston, February 2019.
- 2018 Minnesota-Chicago Accounting Theory Conference, September 2018.
- 2018 Carnegie Mellon University Accounting Conference, August 2018.

<sup>\*</sup> Presented by a coauthor.

- 2018 Junior Accounting Theorists Conference, Washington DC, August 2018.
- 2018 NYU Annual Accounting Summer Camp at Stern School of Business, June 2018.
- 2018 Accounting Theory Conference at the University of Texas at Austin, March 2018.
- 2017 Carnegie Mellon University Accounting Conference, August 2017.
- 2017 Junior Accounting Theorists Conference, San Diego, CA, August 2017.
- 2017 NYU Annual Accounting Summer Camp at Stern School of Business, June 2017.
- The University of Illinois Young Scholars Research Symposium, March 2017.
- 2017 Bauer Accounting Research Symposium, University of Houston, February 2017.
- 2016 Carnegie Mellon University Accounting Conference, August 2016.
- 2016 Junior Accounting Theorists Conference, New York, NY, August 2016.
- 2016 Midwest Accounting Research Conference, State College, PA, June 2016.
- 2016 NYU Annual Accounting Summer Camp at Stern School of Business, May 2016.
- 2015 Carnegie Mellon University Accounting Conference, August 2015.
- 2015 Junior Accounting Theorists Conference, Chicago, IL, August 2015.
- 2015 Bauer Accounting Research Symposium, University of Houston, March 2015.
- 2014 Carnegie Mellon University Accounting Conference, August 2014.
- University of Alberta Accounting Research Conference, Banff, Alberta, Canada, August 2014.
- 2014 Junior Accounting Theorists Conference, Atlanta, GA, August 2014.
- 2014 Midwest Accounting Research Conference, Columbus, OH, June 2014.
- 2014 George Washington School of Business Conference, Washington DC, April 2014.
- 2014 Bauer Accounting Research Symposium, University of Houston, March 2014.
- 2013 Carnegie Mellon University Accounting Conference, August 2013.
- University of Alberta Accounting Research Conference, Banff, Alberta, Canada, August 2013.
- 2013 Junior Accounting Theorists Conference, Anaheim, CA, August 2013.
- 2013 Midwest Accounting Research Conference, Iowa City, IA, June 2013.
- 2013 Bauer Accounting Research Symposium, University of Houston, March 2013.
- 2012 Carnegie Mellon University Accounting Conference, October 2012.
- 6<sup>th</sup> Annual Toronto Accounting Research Conference at University of Toronto, September 2012
- Accounting Theory Conference at University of Chicago, September 2012.
- 2012 Junior Accounting Theorists Conference, Washington DC, August 2012.
- Analytical Research in Accounting Conference at UT Austin, Austin, March 2012.
- Accounting Theory Conference at University of Minnesota, October 2011.
- 2011 Junior Accounting Theorists Conference, Denver, CO, August 2011.
- 2011 Bauer Accounting Research Conference, University of Houston, TX, April 2011.
- Accounting Theory Conference at University of Chicago, September 2010.
- Accounting Theory Conference at University of Minnesota, October 2009.
- Copenhagen Conference on Interdisciplinary Accounting Research, Denmark, June 2009. Penn State University Accounting Research Conference, May 2009.
- The American Accounting Association's Trueblood Seminars, Scottsdale, AZ, March 2009.
- Bauer Accounting Research Conference, University of Houston, TX, February 2009.
- Copenhagen Conference on Interdisciplinary Accounting Research, Denmark, June 2008,

First Annual Fox School Accounting Conference at Temple University, Philadelphia, PA, June 2008.

Copenhagen Conference on Interdisciplinary Accounting Research, Denmark, July 2007.

Penn State University Accounting Research Conference, May 2007.

Penn State University Accounting Research Conference, May 2006.

University of Florida Accounting Research Meeting, October 2005.

American Accounting Association (AAA) Faculty Consortium, Washington DC, February 2005.

American Accounting Association (AAA) Doctoral Consortium, Lake Tahoe, NV, June 2002.

#### **SERVICE**

Faculty Promotions Area Committee, Purdue University, Fall 2020

Senator, University Senate, Purdue University, 2020-

Accounting Area Head/Coordinator, Purdue University, 2019-

Management Policy Committee, Purdue University, 2019-

Management Executive Committee, Purdue University, 2019-

Online MS in Business Analytics Faculty Committee, Purdue University, 2019-2020.

Grade Appeal Committee, Purdue University, 2019-

Searching Chair of Accounting Faculty Recruiting Committee, Purdue University, 2019-2020.

Chair, MBA Programs Committee, Purdue University, 2018-2019.

2019-2020 PRF Research Grant Competition Evaluator, Purdue University.

Online MBA Steering Committee, Purdue University, 2018.

Master's Academic Social speaker, Purdue University, October 2017, April 2018.

Digital Footprint Committee, Purdue University, 2017-2018.

STAR Faculty Research Funds Review Committee, Purdue University, 2016.

Promotion and Tenure Primary Committee, Department of Management, Purdue University, 2015-2019.

Purdue Accounting Theory Conference coordinator, May 2015, June 2016, May 2017, May 2018, May 2019.

MBA Review Committee, Purdue University, 2015.

Faculty Recruiting Committee, Purdue University, 2012-2019.

Purdue recruiting representative at Accounting Rookie Camp, Miami, FL. December 2013, 2014, 2015, 2016, 2017.

Recruiting of doctoral students, 2014, 2015, 2016, Purdue University.

Krannert Weekend for MBA students recruiting, 2013, 2014, 2015, Purdue University.

Carnegie Mellon University Accounting Conference coordinator, summer 2009.

Accounting seminar series coordinator (2008-2009), Carnegie Mellon University.

Accounting seminar series coordinator (2005-2006), Carnegie Mellon University.

Carnegie Mellon University Accounting Conference coordinator, summer 2006.

Recruiting of doctoral students, 2004-2012, Carnegie Mellon University.

Recruiting of MBA students, 2004-2012, Carnegie Mellon University.

## **MENTORING**

Faculty panelist, International Students Welcome Workshop, September 2019, Purdue University.

Faculty representative, Skills that Count: Building a Successful Career in Finance & Accounting, August 2019, Purdue University.

Faculty panelist, International Discussion of Krannert Orientation, August 2019, Purdue University.

Mentoring Lunch with undergraduate and graduate students, September 2018, Purdue University.

Faculty speaker and panelist, Purdue International Students Welcome Workshop, August 2018, Purdue University.

Krannert Master's Launch for master programs' students, August 2018, Purdue University.

Mentoring Lunch with undergraduate students, November 2017, Purdue University. Option Area Info Sessions for MBA students, October 2015, 2016, 2017, Purdue University.

Krannert Launch MBA/MSHRM Orientation, August 2016, Purdue University.

PhD Welcome Back Orientation Dinner, August 2013-2019, Purdue University.

Graduate Women in Business Lunch and Learn, 2014, Purdue University.

Advisory Committee for PhD students, Purdue University.

Plan of Study Committee for PhD students, Purdue University.

MBA Welcome Weekend, 2004-2012, Carnegie Mellon University.

Women at Tepper Visit Day, 2004-2012, Carnegie Mellon University.

## **PhD Dissertation Committee Membership**

Dissertation Committee Member for Guoming Lai, doctoral student in Operations Management, Carnegie Mellon University. (Graduation: 2009. First Placement: UT Austin)

Dissertation Committee Member for Masha Shunko, doctoral student in Operations Management, Carnegie Mellon University. (Graduation: 2011. First placement: Purdue University)

Dissertation Committee Member for KoEun Park, doctoral student in Accounting, Purdue University. (Graduation: 2013. First placement: University of Massachusetts Boston)

Dissertation Committee Member for Ran Zhao, doctoral student in Accounting, Carnegie Mellon University. (Graduation: 2014. First placement: Chapman University)

Dissertation Committee Member for Harold Lopez, doctoral student in Accounting, Purdue University. (Graduation: 2014. First placement: University of Chile)

Dissertation Committee Member for Paul Ordyna, doctoral student in Accounting, Purdue University. (Graduation: 2015. First placement: University of Cincinnati)

Dissertation Committee Member for Tess Lou, doctoral student in Accounting, Purdue University. (Graduation: 2020. First placement: California State University Monterey Bay)

### **TEACHING**

## **Courses Taught**

Accounting for Managers (MBA and master programs Financial Accounting core course), Purdue University, 2012-2020.

Managerial Accounting II, Purdue University, 2018, 2019.

Financial Accounting II (MBA elective), Purdue University, 2013.

Financial Accounting (MBA core course), Carnegie Mellon University, 2009-2011.

Corporate Financial Reporting (MBA elective), Carnegie Mellon University, 2005, 2012.

Corporate Financial Reporting (undergraduate elective), Carnegie Mellon University, 2005.

Introduction to Accounting (undergraduate core course), Carnegie Mellon University, 2004-2008.

## **Teaching Awards**

2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020 MBA Outstanding and Distinguished Instructor, Purdue University.

2019 Undergraduate Outstanding and Distinguished Instructor, Purdue University.

### **Other Teaching Activities**

Judge for A.T. Kearney & Amazon KGSA Case Competition, Purdue University, January 2014.

Judge for MBA Marketing Case Competition, Carnegie Mellon University, summer 2007.

## EXTENAL AND MEDIA RECOGNITIONS

Featured Faculty Member, Purdue University Asian American & Asian Resource and Cultural Center Newsletter, September 3, 2020.

Highlighted Management Department Faculty Research, Krannert School of Management, Winter 2019/20, Issue 1.

"Downside of High Information Quality," Highlighted Accounting Research Video Series, Purdue University, November 2018.

"Quality, Competition, and Risk-Taking," Highlighted Accounting Research Video Series, Purdue University, October 2015.

Featured post of the Journal of Management Accounting Research paper entitled "An Unintended Consequence of SFAS 133: Promoting Speculation" at the Harvard Law School Forum on Corporate Governance and Financial Regulation. The direct link to the post is: <a href="http://blogs.law.harvard.edu/corpgov/2010/10/25/promoting-speculation/">http://blogs.law.harvard.edu/corpgov/2010/10/25/promoting-speculation/</a>. (The Forum provides an arena for communications about corporate governance and now attracts approximately 250,000 readers each month. It has been cited in prominent financial media, including the *Wall Street Journal*, the *Financial Times*, and the *Economist*.)