

FENG GU

Department of Accounting & Law
School of Management
University at Buffalo
Buffalo, NY 14260-4000
(716) 645-3273
fgu@buffalo.edu

ACADEMIC EXPERIENCE

University at Buffalo School of Management, State University of New York
Chair, Department of Accounting & Law (2016–2025)
Co-chair, Department of Accounting & Law (2015–2016)
Dean’s Faculty Fellow (2017–2020)

University at Buffalo School of Management, State University of New York
Professor of Accounting and Law (2019–present)
Associate Professor of Accounting and Law
Assistant Professor of Accounting and Law

Boston University
Assistant Professor of Accounting

École des Ponts (Paris) Business School
Guest Lecturer (2009–2012)

EDUCATION

Washington University, St. Louis, Missouri
Ph.D. in Business Administration-Accounting
Master of Science in Business Administration
MA in Economics

Beijing University, Beijing, China
BA in Economics

JOURNAL ARTICLE PUBLICATIONS

- [1] Gu, F., B. Lev, and C. Zhu. 2023. “All Losses Are Not Alike: Real versus Accounting-Driven Reported Losses” *Review of Accounting Studies* (Vol. 28, No. 3, September (the 2022 RAST conference issue), 1141–1189, lead article; featured in Financial Times 2021)
- [2] Bar-Hava, K., F. Gu, and B. Lev. 2020. “Market Evidence on Investor Preference for Fewer Directorships” *Journal of Financial and Quantitative Analysis* (Vol. 55, No. 3, May): 931–954 (featured in Fortune 2022)

- [3] Chen, V., and F. Gu. 2019. “On the Usefulness of Supplemental Disclosure about Fair Value Measurement: Evidence from Goodwill Impairment” *Journal of Accounting Review* (Vol. 69, July, 1–41). This paper won the Best Paper Award given by the CPA Association of Taiwan in 2018
- [4] Gu, F. and B. Lev. 2017. “Time to Change Your Investment Model” *Financial Analysts Journal*, (Vol. 73, No. 4): 23–33 (recognized as one of the top CFA Institute *Financial Analysts Journal*[®] articles of 2017; included in the reading list for the 2019 CFA Program Curriculum Level 1; featured in an Economist article and Bloomberg podcast)
- [5] Gu, F. and J. Li. 2012. “Insider Trading and Corporate Information Transparency” *The Financial Review*, (Vol. 47, No. 4, November): 645–664
- [6] Gu, F. and B. Lev. 2011. “Overpriced Shares, Ill-Advised Acquisitions, and Goodwill Impairment” *The Accounting Review*, (Vol. 88, No. 6, November): 1995–2022 (featured in the AAA’s press release on November 15, 2011)
- [7] Gu, F. and J. Li. 2010. “The Value-relevance of Advertising: Evidence from Pharmaceutical Industry” *Journal of Accounting, Auditing, and Finance* (Vol. 24, No. 1): 85–120
- [8] Gu, F. and J. Li. 2008. “Matching Words with Action: The Effect of Management Stock Trading Decision on Investors’ Judgment of Disclosure Credibility” *Investor Relations Update* (December): 8–10
- [9] Gu, F. and J. Green. 2008. “An Examination of Management Choices in the Reporting of Goodwill Impairment” *FSR Forum* (Financial Study Association Rotterdam Forum, special issue on goodwill) (August): 15–21
- [10] Gu, F. and J. Li. 2007. “The Credibility of Voluntary Disclosure and Insider Stock Transactions” *Journal of Accounting Research* (Vol. 45, No. 4, September): 771–810
- [11] Gu, F. 2005. “Innovation, Future Earnings, and Market Efficiency” *Journal of Accounting, Auditing, and Finance* (Vol. 20, No. 4): 385–418 (This paper won the Best Paper Award at the 2005 JAAF/KPMG Foundation Conference)
- [12] Gu, F. and W. Wang. 2005. “Intangible Assets, Information Complexity, and Analysts’ Earnings Forecasts” *Journal of Business Finance and Accounting* (Vol. 32, No. 9&10): 1673–1702 (lead article)
- [13] Gu, F. and B. Lev. 2004. “The Information Content of Royalty Income” *Accounting Horizons* (Vol. 18, No. 1): 1–12 (lead article)
- [14] Gu, F. and J. Li. 2003. “Disclosure of Innovation Activities by High-Technology Firms” *Asia-Pacific Journal of Accounting & Economics* (Vol. 10, No. 2): 143–172

RESEARCH-BASED BOOKS ON IMPORTANT ACCOUNTING & BUSINESS PRACTICES

- [15] Lev, B. and F. Gu. 2025. [*The M&A Failure Trap: Why Most Mergers and Acquisitions Fail and How the Few Succeed*](#), Wiley | Wiley Finance Series (ISBN 978-1-394-20476-2, 240 pages)
- featured in [Fortune](#), [Dow Jones MarketWatch](#), [Forbes](#), [Financial Times](#), [BCG Thinkers & Ideas Podcast](#), [The Globe and Mail](#), [Chief Executive](#), [Global Finance](#), [Newsweek](#),
 - reviewed in [CFA Institute](#), [The Business Times \(Singapore\)](#),
 - quoted in [Barron's](#), [MSN](#), [Morningstar](#)
 - [CFA Institute](#) editor's picks: top 3 book reviews of 2024 and a sneak peek at 2025
 - included in "[The Next Big Idea Club](#)'s November 2024 Must-Read Books"
 - translated into Chinese (forthcoming in 2026)
 - Amazon rating: 4.8/5.0
- [16] Lev, B. and F. Gu. 2016. [*The End of Accounting and The Path Forward for Investors and Managers*](#), Wiley | Wiley Finance Series (ISBN 978-1-119-19109-4, 288 pages)
- translated into four major foreign languages: Spanish (2017), Japanese (2017), Korean (2017), and Chinese (2018)
 - featured in [Wall Street Journal](#), [Barron's](#) (twice), and numerous other media
 - received 30 reviews worldwide (e.g., *The Accounting Review*, *The CPA Journal*, *Financial Analyst Journal*, *Journal of Applied Corporate Finance*, and twice in [Barron's](#))
 - included on the [Forbes](#)' 2020 "CFO Essential Summer Reading List"; "10 Must-Read Business Books for 2020" by [Gartner](#); "2016 Summer Reading for Accountants" by [Accounting Today](#); "Time to Pick Up A Good Book for 2017" by [Pennsylvania Institute of CPA](#)
 - cited in more than 200 non-scholarly (profession and media) outlets
 - cited in discussions of economic policies and capital market regulations
 - more than 720 citations in Google Scholar (citations to translated versions not included)
 - 175 ratings on Amazon (average rating: 4.2/5.0)

INVITED REVIEW AND DISCUSSION IN PREMIER ACADEMIC JOURNALS

- [17] Gu, F. 2018 "A Review for *Capitalism without Capital*," *The Accounting Review*, (Vol. 93, No. 4, July): 359–363
- [18] Gu, F. 2008. "Discussion—The Value-relevance of Changes in Financial Leverage Beyond Growth in Assets and GAAP Earnings" *Journal of Accounting, Auditing, and Finance* (Vol. 22, No. 2): 223–231

INVITED OP-ED ARTICLES IN PROMINENT BUSINESS MEDIA

- [19] Gu, F. and B. Lev. 2024. “We Analyzed 40,000 M&A Deals Over 40 Years. Here’s Why 70–75% Fail.” *Fortune*, November 13
- [20] Gu, F. and B. Lev. 2016. “Accounting is Failing Investors” *The Wall Street Journal*, June 22 (C1).

BOOK CHAPTERS

- [21] Gu, F. 2025. “Intangibles, Firm Value, and Accounting Relevance in COVID-19” *Handbook on Intangibles: Accounting, Reporting and Valuation*, edited by S. Zambon and L. Girella (Edward Elgar Publisher), forthcoming
- [22] Gu, F. and J. Li, 2015. “Innovation in Information Systems and Valuation of Intangibles” *Intangibles, Market Failure, and Innovation Performance*, edited by A. Bounfour and T. Miyagawa (Springer): 291– 306.
- [23] Gu, F. and B. Lev. 2011. “Intangible Assets: Measurement, Drivers, and Usefulness” in *Managing Knowledge Assets and Business Value Creation in Organizations: Measures and Dynamics*, published by IGI Global, USA & UK
- [24] Gu, F. and B. Lev. 2003. “Markets in Intangibles: Patent Licensing” in *Intangible Assets, Intellectual and Human Capital*, published by University of Ottawa, Canada

PUBLICATIONS IN PRACTITIONER OUTLETS

- [25] Gu, F. and B. Lev. 2024. “CEOs: Empower HR to Ensure Successful Deals in 2025 M&A Boom.” *Chief Executive*, December 2024
- [26] Gu, F. and B. Lev. 2016. “Accounting Seems Resistant to Change.” *Directors & Boards*, Third Quarter, 42
- [27] Gu, F. 2008. “Bad News For Goodwill Writedowns.” *Compliance Week*, June
- [28] Gu, F. 2006. “Special Interview: Using IP As A Financial Metric.” *Wall Street Transcript*, July

OTHER PUBLICATIONS

- [29] Gu, F. and B. Lev. 2021. “Back to the Future: FASB to Reverse Goodwill Accounting.” *Seeking Alpha*, February 3

- [30] Gu, F. and B. Lev. 2020. “M&A in the Wake of Corona.” *Seeking Alpha*, December 3
- [31] Gu, F. and B. Lev. 2020. “When A Loss Isn’t Really A Loss.” *Seeking Alpha*, October 27
- [32] Gu, F. and B. Lev. 2020. “How to Distinguish between GAAP Losers and Real Losers.” *Seeking Alpha*, February
- [33] Gu, F. and B. Lev. 2017. “Surprise: Investors Like Non-GAAP Earnings.” *Seeking Alpha*, April.

PODCAST OF MY RESEARCH

1. *Why Most Mergers Fail*, Business Talk, January 21, 2025
2. *The M&A Failure Trap*, Boston Consulting Group (BCG) Thinkers & Ideas Podcast, January 21, 2025
3. *Why Leaders Keep Falling for the Merger and Acquisition Trap*, Next Big Idea Club, December 16, 2024
4. *Decoding M&A: Why 70% of Deals Fail and the Scorecard for Predicting Success*, Strategy Skills Podcast, December 9, 2024
5. *Data-driven M&A: Why Most Deals Fail?* Data Driven Podcast (Season 8: Episode 9), October 29, 2024
6. *The End of Accounting – Are Financial Statements Still Relevant?* CPA Australia, November 23, 2018
7. *Odd Lots: Everything You’ve Been Taught About How to Value a Stock Might Be Wrong*, Bloomberg, October 30, 2017

MY RESEARCH ON SELECT READING LIST FOR PRACTITIONERS

- *The Next Big Idea Club’s November 2024 Must-Read Books*, curated by Malcolm Gladwell, Susan Cain, Daniel Pink, and Adam Grant, Next Big Idea Club (NBIC), September 2024 (#15 on a list of 32 books)
- *11 Must Read Books for Accountants and CPAs in 2024*, Ace Cloud Hosting, June 4, 2024 (#8 on a list of 11 books)
- *The Best Accounting Books Ever Written*, CFO Bookshelf, July 2023
- *Master Your Profession! 7 Must Reads for CFOs This Summer*, Becksford Group, June 2021 (#7 on a list of 7 books)
- *CFO Essential Summer Reading List*, Forbes, June 2020 (#7 on a list of 27 books)
- *10 Must-Read Business Books for 2020*, Gartner, 2020 (#9 on a list of 10 books)
- *Time to Pick Up A Good Book for 2017*, Pennsylvania Institute of Certified Public Accountants, December 2016 (#1 on a list of 8 books)
- *Lightbulb Capital’s 2016 Reading List: Innovation (in Finance)*, Singapore Fintech Association (SFA), 2016 (#5 on a list of 12 books)

- *10 Best Summer Reads for Directors & Board Administrators*, Aprilo, June 19, 2020 (#7 on a list of 10 books)
- *2016 Summer Reading for Accountants*, Accounting Today, June 22, 2015 (#1 on a list of 10 books)

MY RESEARCH CITED IN ACCOUNTING AND ECONOMIC POLICY DELIBRATION

- “Business Combination—Disclosure, Goodwill and Impairment”, International Accounting Standards Board (IASB), Board Meeting, January 28, 2025
- “IFRS Staff Paper Agenda Reference: AP17B” by International Accounting Standards Board (IASB), April 2024
- “What is the Role of Data in Jobs in the United Kingdom, Canada, and the United States?” by Organization for Economic Co-operation and Development (OECD), September 2023
- “Intangible Assets: Reducing the Financial Statements Information Gap Through Improved Disclosures” by Australian Government | Australian Accounting Standards Board, March 2022
- “RE: Proposed Rule on Financial Factors in Selecting Plan Investments (RIN 1210-AB95), Office of Regulations and Interpretations US Department of Labor” by JUST capital, July 2020
- “Business Reporting of Intangibles: Realistic Proposals” by Financial Reporting Council (UK), February 2019
- “RE: US House of Representatives Committee on Financial Services, Subcommittee on Investor Protection, Entrepreneurship, & Capital Markets” by Decatur Capital Management, Inc., July 2019
- “Statement to Consider New Estimates Standard and Amendments Related to Using the Work of Specialists” by R. Brown, board member, PCAOB, December 2018
- “Offshore Profit Sharing and Domestic Productivity Measurement” by Federal Reserve Bank of Minneapolis, Research Division, April 2018
- “Intangibles: First Thoughts” by Financial Reporting Council (UK), April 2018
- “To the Securities and Exchange Commission, Re: PCAOB Release No. 34-81187” by the Standing Advisory Group at the PCAOB, August 2017
- “ESG, Non-financial Information, and Intangible Investment” by Ministry of Economic and Industrial Policy of Japan, May 2017
- “Quarterly Report on the Euro Area” by European Commission, February 2017
- “U.S. Federal Energy Regulatory Commission, Inquiry Regarding the Commission’s Policy for Determining Return on Equity”, Comments of the Aluminum Association, The American Chemistry Council, The American Forest & Paper Association, The American Public Power Association, The Electricity Consumers Resource Council, the Industrial Energy Consumers of America, The National Rural Electric Cooperative Association, and The Transmission Access Policy Study Group, June 2019
- “RE: Proposed Invitation to Comment, Agenda Consultation, FASB Standard Setting Activities” by CFA Institute, November 2016
- “Initial Accounting for Internally Generated Intangible Assets” by Australian Government | Australian Accounting Standards Board, 2008

- “Intangible Assets (Excluding Goodwill) – Agenda Proposal” by International Accounting Standards Board (IASB), December 2007

MY RESEARCH RECOMMENDED BY INVESTMENT PROFESSIONALS

- *Recommended Books*, Expectations Investing, 2020 (#5 on a list of 8 books)
- *Reading for Financial Reporting Quality*, CFA Institute, 2019 CFA Program Curriculum Level 1
- *Books Every Investor Should Read*, State Street, December 2018 (#7 on a list of 8 books)

SAMPLE OF MY RESEARCH QUOTED IN MEDIA

1. *Avoiding M&S Failure: A Wake-up Call to the Importance of Effective Communication*, NATIONAL, March 14, 2025
2. *Interview With Educators and Authors Baruch Lev & Feng Gu About Their M&A Book*, Pulse 2.0, February 19, 2025
3. *How to Succeed at M&A When Most Mergers Fail*, Newsweek, February 11, 2025
4. *CEO Confidence is Poisonous: Seven Out of Ten Companies Fall Into the M&A Trap* (Cover Story), Maeil Business Newspaper (South Korea), February 5, 2025
5. *The M&A Failure Trap, with Baruch Lev and Feng Gu*, BCG (Boston Consulting Group) Henderson Institute | Thinkers & Ideas, January 21, 2025
6. *Featured Story: Avoiding the M&A Failure Trap: Q&A With NYU’s Baruch Lev and SUNY Buffalo’s Feng Gu*, Global Finance Magazine, January 3, 2025 (also appeared on Corporate Finance Brief)
7. *Book review: The M&A Failure Trap*, The Business Times (Singapore), December 21, 2024
8. *An M&A Boom May Be Coming. Investors, Beware.* Barron’s (also appeared on MSN), December 20, 2024
9. *Why Leaders Keep Falling for the Merger and Acquisition Trap*, Next Big Idea Club, December 16, 2024
10. *CEOs: Empower HR to Ensure Successful Deals in 2025 M&A Boom*, Chief Executive Magazine, December 13, 2024
11. *Why Most Mergers and Acquisitions Fail*, The Globe and Mail, December 5, 2024
12. *Tips On Spotting Doomed M&A Deals*, Forbes, November 25, 2024
13. *M&A Should Get A Boost from Trump’s Election — But Most Deals Are Doomed to Fail*, Dow Jones MarketWatch (also appeared on Morningstar, MSN), November 18, 2024
14. *We Analyzed 40,000 M&A Deals Over 40 Years. Here’s Why 70–75% Fail*, Fortune, November 13, 2024
15. *Surviving a Shake-up: Is Restructuring Ever Good For Staff?* Financial Times, November 11, 2024
16. *M&A: There Are Less Flashy Ways to Expand*, Financial Times, Board Network Newsletter, October 24, 2024

17. *Concept of “Human Capital” Finally Getting the Recognition It Deserves*, The Japan News, September 30, 2023
18. *22 Years After the \$63 Billion Enron Collapse*, Fortune, July 26, 2023
19. *Big Tech Expect Some Assets to Last Longer. But the Boost to Profit is Temporary*, Wall Street Journal, May 4, 2023
20. *Experts Weigh in on Potential Effects of Life Storage Acquisition*, Business First, May 2, 2023
21. *Directors Overboard: How Many Seats Is Too Many?* Fortune, December 2, 2022
22. *U.S. Companies’ Goodwill Write-Downs Expected to Rise After 2021 Decline*, Wall Street Journal, March 30, 2022
23. *Netflix: Un Modèle Économique Qui ne Rassure Plus!*, Forbes (France), January 30, 2022
24. *Breakups Usher in a New Era of Corporate Conglomerates*, Bloomberg, November 13, 2021
25. *The Biggest Change in Corporate Reporting Since the 1930s: How to Read IFRS Prototype Sustainability and Climate Standards*, Forbes, November 4, 2021
26. *Strategic Valuation in the New Economy*, Strategic Finance, October 1, 2021
27. *Don’t be Fooled by Corporate Losses*, Financial Times (London), June 2, 2021
28. *What Carmakers Need to Tell You About Their Electric Plans*, BloombergOpinion, Bloomberg, March 17, 2021
29. *Companies Wrote Down Goodwill in Spades Last Year as Pandemic Took a Toll*, Wall Street Journal, March 3, 2021
30. *The CFO Essential Summer Reading List*, Forbes, June 30, 2020
31. *In This Corona Quarter, Take Earnings Reports with A Grain of Salt*, Nasdaq.com, April 17, 2020
32. *Stock-Trading Computers are Profiting from Humans’ Mistakes. You Can Fight Back*, Barron’s, December 20, 2019
33. *Earnings Days Rapidly Becoming the Stock Market’s Biggest Hazard*, Bloomberg Business, July 23, 2019
34. *Is Value Investing A Broken Model?* Money Observer (UK), February 2019
35. *Repairing Relevance in Financial Reporting*, Strategic Finance, January 2019
36. *Is Financial Reporting Still Relevant?* IN THE BLACK (Australia), October 2018
37. *Why the Traditional Way of Measuring ‘Value’ Stocks May be History*, Wall Street Journal (September 9, 2018)
38. *Why Trump is Right About Wanting to End Quarterly Earnings Reports*, YAHOO! FINANCE, August 19, 2018
39. *Bubble-like Stock Valuations Miss \$3.4 Trillion in Hidden Assets*, Bloomberg Business, June 2018
40. *Why Earnings Statements Have Become Less Relevant for Investors*, Money Observer (UK), May 2018
41. *Commentary: Growth vs. Value—A Trillion-dollar Debate*, Pensions & Investments, April 2018
42. *Intangibles Taking Over the Markets*, New Zealand Herald (New Zealand), April 2018
43. *Assessing Value in the Digital Economy*, CFA Institute Magazine (Vol. 29, Issue 1), April 2018

44. *Little Value-added From Accurate Earnings Forecasts*, The Globe and Mail (Canada), December 26, 2017 (this entire article is devoted to discuss my publication *Financial Analysts Journal* [4])
45. *Out of Touch: Intangible Assets are Changing Investment*, The Economist, December 19, 2017 (this entire article is devoted to discuss my publication in *Financial Analysts Journal* [4])
46. *Odd Lots: Everything You've Been Taught About How to Value a Stock Might Be Wrong*, Bloomberg, October 30, 2017
47. *Where We Are Going, We Don't Need Profits*, Financial Times | Alphaville, September 19, 2017
48. *True and Fair? No, Annual Reports Are As Clear As Mud*, The Times | The Sunday Times (UK), May 28, 2017
49. *The Path Forward in Accounting*, Strategic Finance, March 2017 (p. 17)
50. *UB Professor Makes the Case for the End of Accounting as We Know It*, Buffalo News, 2017 (March 19, G1-G2)
51. *Investor Relations Update*, February 2017
52. *Two Professors Offer a Fresh Approach to Accounting*, Barron's, 2016 (November 5)
53. *The End of Accounting*, D&A Magazine, Fall 2016, 35-36
54. *The End of Accounting?*, CFO Magazine, 2016 (October 20)
55. *Authors See 'End of Accounting,' What's Ahead*, The Bottom Line, 2016 (Vol. 32, No. 14, November)
56. *No More Accounting As Usual*, BusinessDay BDLive, 2016 (September 27)
57. *Here's Why the Accounting Profession Is Broken*, Fortune, 2016 (September 22)
58. *Are Your Accounting Methods Holding Back Your Business?* Inc., 2016 (September 7)
59. *Don't Get Fooled by Incomplete Reporting*, Forbes, 2016 (July 27)
60. *Why Financial Disclosure Is Dying*, Financial Times / Agenda Week, 2016 (July 15)
61. *The End of Accounting*, Wall Street Journal, 2016 (June 21)
62. *A New Book Argues GAAP Accounting is Irrelevant*, Barron's, 2016 (June 11)
63. *Losses in Good-Will Values Compound Bank Troubles*, New York Times, 2009 (April 27)
64. *Goodwill Hits a Setback after M&A Spike*, Boston Business Journal, 2009 (March)
65. *Economist Intelligence Unit*, Economist, 2009 (January)
66. *ENews Daily Issue*, 2009 (January)
67. *Goodwill Hunting*, CFO Magazine, 2009 (January)
68. *Out of Academia*, Strategy Magazine, 2008 (June)
69. *Goodwill Hurting: The Coming Write-downs*, New York Times.com 2008 (June)
70. *No WaMu Loss Yet for TPG*, Wall Street Journal, 2008 (June 24)
71. *Bad News for Goodwill Writedowns*, Compliance Week, 2008 (June 3)
72. *Special Interview*, The Wall Street Transcript, 2006 (July)
73. *Mining the Vein of Great Ideas*, Business Week, 2005/2006 (Dec. 26 / Jan. 2)
74. *Sharpening the Intangibles Edge*, Harvard Business Review, 2004 (June)
75. *Taking Stock of A Company's Most Valuable Assets*, Business Week, 2001 (June 18)
76. *Accounting Gets Radical*, Fortune, 2001 (April 16)

CPE COURSE BASED ON MY RESEARCH

Success Leaves Clues: Exploring Next Practices of Extraordinary Firms: The End of Accounting? A 2-hour online CPE course offered by the State Society of Certified Public Accountants in more than 20 states (e.g., California, Florida, and Oregon)

EDITORIAL POSITION

Associate editor: *Asia-Pacific Journal of Accounting and Economics* (2013–2015 & 2016–present)

Editorial review board: *Journal of Intellectual Capital* (2010–2015)

AD HOC REVIEWER FOR ACCOUNTING, FINANCE, AND ECONOMIC JOURNALS

The Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, American Economic Review, Management Science, Journal of Accounting, Auditing, and Finance, Journal of Accounting and Public Policy, Journal of Business Finance and Accounting, Accounting Horizons, European Financial Management, European Accounting Review, Financial Review, International Journal of Accounting, Auditing, and Performance Evaluation, Multinational Finance Journal, Journal of Corporate Finance, Advances in Accounting, The International Journal of Accounting

RESEARCH GRANTS

University of Buffalo Summer Research Grant (2008–2024)

Boston University, Junior Faculty Research Grant (2001)

Boston University, Dean's Research Grant (2000)

ACADEMIC CONFERENCE PRESENTATION

- The 2023 Annual Conference on Financial Economics and Accounting, discussant (November 2023)
- The 2022 *Review of Accounting Studies* (RAST) Conference at Stanford University (December 2022)
- Concluding Plenary Session Panelist and conference parallel sessions presenter, 17th EIASM Interdisciplinary Conference on Intangibles and Intellectual Capital – Sustainability and Integrated Reporting, Governance, and Value Creation (September 2022)
- Keynote speaker, the University of Brasilia (Brazil) 7th UnB Conference on Accounting and Governance (November 2021)
- Virtual Workshop, Egyptian Online Seminars in Business, Accounting, and Economics (August 2021)
- Panelist, The Horizons of Financial Reporting, Intangibles Focus Group, University of Melbourne and CPA Australia (August 2021)

- Panelist, Are Corporate Reports Fit for Purpose? (organized by ICAEW—Institute of Chartered Accountants of England and Wales), American Accounting Association Annual Meeting (August 2018)
- Keynote speaker, London School of Economics/A-Manchester Business School Accounting Conference at the Stockholm School of Economics, Stockholm, Sweden (June, 2018)
- 14th World Conference on Intangibles, UNESCO, Paris, France (June 2018)
- Panelist, Accounting in the Information Economy: The Implications of Intangible Assets for Decision-Useful Financial Information, American Accounting Association Annual Meeting (August 2016)
- MIT Asia Conference-Accounting (July 2014)
- Third EDEN Doctoral & Young Scholars Seminar on Visualizing, Measuring, and Managing Intangibles and Intellectual Capital, Copenhagen Business School, Denmark (September 2013)
- Workshop on Intangibles, Innovation Policy and Economic Growth hosted by Research Institute of Economy, Trade and Industry (RIETI) of Japan, Gakushuin University, and Hitotsubashi University (December 2012)
- University of Rutgers Intangibles Symposium (September 2010)
- The 2007 JAAF/KPMG Foundation Conference (September 2007)
- The 2006 JAAF/KPMG Foundation Conference (September 2006)
- The 2005 JAAF/KPMG Foundation Conference (January 2005)
- 4th *Asia-Pacific Journal of Accounting and Economics* Symposium (January 2003)
- Intangible Assets, Intellectual and Human Capital International Conference, CGA Accounting Research Center, University of Ottawa (October 2002)
- American Enterprise Institute (AEI) Conference on “Is GAAP Accounting Worth Fighting For?” (March 2002)
- American Accounting Association Annual Meeting (1999, 2001, 2002, 2003, 2007)
- First Financial Accounting and Reporting Section Mid-year Meeting (February 2003)
- American Accounting Association Midwest Meeting (April 1999)

WORKSHOP PRESENTATION

Naval Postgraduate School (December 2022)
 Syracuse University (November 2021)
 Fordham University (November 2016)
 Tel Aviv University, Israel (February 2013)
 Hebrew University, Israel (February 2013)
 National University of Singapore (August 2009)
 Binghamton University (April 2008)
 University of North Texas (February 2008)
 State University of New York at Buffalo (March 2005)
 Virginia Commonwealth University (March 2005)
 University of Massachusetts Boston (March 2005)
 George Mason University (March 2005)
 Drexel University (February 2005)
 University of New Hampshire (February 2005)

Old Dominion University (January 2005)
Osaka University, Graduate School of Economics, Japan (June 2002)
Tulane University (October 1999)
Purdue University (April 1999)
University of Illinois at Chicago (April 1997)
Hong Kong University of Science and Technology (March 1997)

PRESENTATION TO BUSINESS PRACTITIONER

Buffalo Niagara Partnership Monthly Meeting for Female CEOs (April 2025)
Webinar for CPA Ontario, Canada (December 2023)
Asia CFO Network (August 2022)
Jefferies Pharma-Biotech Human Capital Summit (October 2021)
UBS, Global ESG & Sustainability (January 2021)
Speaker (online streaming event), Beijing University Press, Beijing University Boya Forum, JD.com (June 2020)
Speaker and panelist, CPA Australia, Australia (October 16-October 26 2018)
Gartner | CEB, International CFO Forum, Singapore (March 2018)
National Investor Relations Institute (NIRI) Virtual Chapter (June 2017)
7th Annual CFA Institute Research Challenge of Western New York, CFA Society Buffalo & CFA Society Rochester (March 2017)
Marketing Accountability Standards Board (MASB) Summit (August 2016)
National Association of Certified Valuation Analysts (NACVA) & Institute of Business Appraisers (IBA), Conference on Valuation and Financial Forensics (May 2009)
Incremental Advantage, Intellectual Property Valuation Conference (March 2007)
National Investor Relations Institute (NIRI) (September 2002 and 2003)
ICM Group (December 2001)

VOLUNTEER GUEST LECTURER

- Syracuse University, Whitman School of Management, Orange Value Fund (2023)
- University of Colorado, Colorado Spring (2021, 2023, 2024)
- Middle Tennessee State University (2023, 2024)

TEACHING EXPERIENCE

- Undergraduate and graduate courses in financial accounting and managerial accounting
- Ph.D. seminars in financial accounting
- Courses in U.S. and international MBA and EMBA programs

UNIVERSITY SERVICE ACTIVITY

- Chair, Department of Accounting & Law, School of Management: 2015-2025
- Member, School of Management Dean's Search Committee, University at Buffalo, 2022
- Member, Hybrid Learning Committee, 2017-2020
- Member, Assurance of Learning Committee, 2017-present

- Member, Data Analytics Committee, 2017-2019
- Member, School of Management Dean's Search Committee, University at Buffalo: 2015-2016, 2022
- Co-chair, Department of Accounting & Law, School of Management: 2015-2016
- Chair, MBA/MS Program Committee, School of Management: 2011-2016
- Member, MBA/MS Program Committee, School of Management: 2007 to 2016
- EMBA Curriculum Revision Committee, School of Management, 2012-2013
- Faculty Policy Committee, School of Management: 2009 to present
- Strategic Management Committee, School of Management: 2008 to 2011
- Online Learning Task Force, School of Management: 2013-2014
- LeaderCORE coach, School of Management: 2010-2014
- Department Curriculum Committee: 2006 to present
- Department Faculty Recruiting Committee: 2012-2013, 2007 to 2008
- Department MS Admission Committee: 2007 to present
- Department Ph.D. Admission Committee: 2006 to 2009
- Ad Hoc Committee for AACSB Accreditation Review: 2009
- Interim Coordinator of Accounting Ph.D. Program: 2007
- Ph.D. Thesis Committee: 2006-2009, 2013-2015
- Faculty Coach for Accounting xACT Case Competition: 2005-2017
- Faculty Judge for Becker Accounting Case Competition: 2009

HONORS AND AWARDS

Exceptional Scholar Award for Sustained Achievement, University at Buffalo (2021)
 Dean's Faculty Fellow, UB School of Management (2017–2020)
 Best Paper Award, the CPA Association of Taiwan (2018)
 Best Paper Award at the JAAF/KPMG Foundation Conference on Valuation and Firm Fundamentals (2005)
 Beta Gamma Sigma (1998)
 American Accounting Association Doctoral Consortium Fellow (1993)
 Washington University Graduate Fellowship (1992–1997)
 Beijing University, Award for Excellent Undergraduate Research Paper (1989)
 Beijing University, Academic Achievement Award (1987)