

Ayung Tseng

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ACADEMIC POSITIONS

University of California at Davis, Graduate School of Management

Assistant Professor 2023 –Present

Georgetown University, McDonough School of Business

Visiting Assistant Professor 2021 – 2023

Indiana University, Kelley School of Business

Assistant Professor 2015 – 2021

EDUCATION

Ph.D.	Accounting, Columbia Business School	October 2015
M.B.A.	Finance, Yale School of Management	May 2009
B.B.A.	Accounting, National Taiwan University	June 2003

RESEARCH

Published and Accepted Papers

- Goetzmann, W. N., Griswold, J., Tseng, A., 2010. Educational Endowments in Crises. *Journal of Portfolio Management* 36(4): 112–123. (ABDC: A; JCR Impact Factor: 1.4)
- Bertomeu, J., Evans, J. H., Feng, M., Tseng, A., 2020. Tacit Collusion and Voluntary Disclosure: Theory and Evidence from the U.S. Automotive Industry. *Management Science* 67(3): 1851–1875. (FT50; JCR Impact Factor 6.6)
- Schloetzer, J. D., Tseng, A., Yohn, T. L., Yoon, Y. S., 2021. Blame Attribution and Disclosure Propensity. *The Accounting Review*, 96(4): 405–432. (FT50; JCR Impact Factor 6.2)
- Ball, R., Sadka, G., Tseng, A., 2022. Using Accounting Earnings and Aggregate Economic Indicators to Estimate Firm-level Systematic Risk. *Review of Accounting Studies*, 27, 607–646. (FT50; JCR Impact Factor 7.0)
- Beneish, M. D., Harvey, C., Tseng, A., Vorst, P., 2022. Unpatented Innovation and Merger Synergies. *Review of Accounting Studies*, 27, 706–744. (FT50; JCR Impact Factor 7.0)
- Lin, H., Tseng, A., 2023. Asymmetric Accounting Performance and Labor Adjustments in the U.S. For-Profit Skilled Nursing Facilities, 1998-2014. *Journal of Health Care Communications*, 8:80017. DOI: 10.36846/2472-1654-8.2.80017.
- Motohashi, K., Takada, T., Tseng, A., 2026. R&D Accounting and Innovation Signaling: Insights from Japan's Pre-Regulation Era. *Research Policy*, forthcoming. (FT50; JCR Impact Factor 10.5)

Working Papers and Work-in-Progress

- Ali, W., Tseng, A., 2026. Revenue Recognition Timing under ASC 606: Evidence and Implications for Decision Usefulness. Revise and resubmit, *Contemporary Accounting Research*. (FT50; JCR Impact Factor: 5.6)
- Tseng, A., Chang, J., 2026. The Effect of Domain Knowledge and Human–AI Learning in Accountants' Data-Extraction Workflows. Revise and resubmit, *Accounting Horizons*. (ABDC: A; JCR Impact Factor: 3.3)
- Tseng, A., Wang, H., 2026. Private Meetings with Management and Investor Uncertainty at Subsequent Earnings Announcements. *Working Paper*.
- Tseng, A., 2026. Accounting Irregularities in Lender Portfolios and Off-Balance-Sheet Covenant Design. *Working Paper*.
- Tseng, A., Roh, W., Kim, W., 2026. Founder-Employee Similarity in Early Hiring Decisions and Startup Exit Outcomes. *Working Paper*.
- Terry, S., Tseng, A., 2026. The Macro Impact of Accounting. *Work-in-Progress*.

INVITED EDITORIAL BOARD MEMBERSHIPS

<i>Contemporary Accounting Research</i> (FT50; JCR Impact Factor: 5.6)	2026 – Present
<i>Accounting and Business Research</i> (ABDC: A; JCR Impact Factor: 2.6)	2025 – Present
<i>Accounting Open</i>	2025 – Present
<i>Journal of Accounting, Auditing and Finance</i> (ABDC: A; JCR Impact Factor: 1.9)	2024 – Present

RESEARCH COMMUNITY LEADERSHIP

Organizing biweekly virtual workshop series, Accounting Design Project , with Stephen Penman	2020 – Present
Organizing annual in-person conference, Japan Accounting Research Symposium with Tomomi Takada	2024 – Present

TEACHING EXPERIENCE

UC Davis, Graduate School of Management

- Strategic Cost Management for Wine Executives (2024 – 2025)
- Analysis and Use of Accounting Reports, Master of Professional Accountancy Program (2024 – 2025)
- Financial Statement Analysis, Daytime and Part-Time MBA (2024 – Present)
- Advanced Financial Reporting, Master of Professional Accountancy Program (2025 – Present)

Georgetown University, McDonough School of Business

- Financial Analysis for Managers and Investors, Daytime and Evening MBA (2021 – 2023)

Indiana University, Kelley School of Business

- Intermediate Financial Accounting I (2015 – 2016)
- Management Decisions and Financial Reporting, Undergraduate Finance (2016 – 2021)

JOURNAL REVIEW SERVICE

Research Policy (FT50; JCR Impact Factor 10.5)
Journal of Accounting Research (FT50; JCR Impact Factor: 7.3)
Review of Accounting Studies (FT50; JCR Impact Factor 7.0)
Management Science (FT50; JCR Impact Factor 6.6)
The Accounting Review (FT50; JCR Impact Factor 6.2)
Contemporary Accounting Research (FT50; JCR Impact Factor: 5.6)
Accounting Organizations and Society (FT50; JCR Impact Factor 5.2)
European Accounting Review (ABDC: A*; JCR Impact Factor: 4.3)
Journal of Management Accounting Research (ABDC: A*; JCR Impact Factor: 1.8)
Journal of International Financial Markets, Institutions & Money (ABDC: A; JCR Impact Factor: 5.6)
Accounting Horizons (ABDC: A; JCR Impact Factor: 3.3)
Journal of Financial Reporting (ABDC: A; JCR Impact Factor: 2.5)

CONFERENCE REVIEW SERVICE

FARS mid-year meetings	2015 – 2026
UC Davis-FMA Napa Finance Conference	2024 – 2026
Hawaii Accounting Research Conference	2019 – 2023, 2026
Accounting and Economics Society Annual conference	2025
Artificial Intelligence x Business Conference	2025
American Accounting Association Annual Meeting	2015 – 2022
European Accounting Association Annual Congress	2022 – 2024
Conference on Financial Economics and Accounting	2018, 2021
Management Accounting Section Midyear Meeting	2019
Chinese Accounting Professors' Association of North America Conference	2019

PROFESSIONAL SERVICE

FARS Integrating Research and Practice Committee Member	2026
AAA Notable Contribution to Accounting Literature Award Committee Member	2025
FARS Best Dissertation Award Committee Member	2024
AAA Annual Meeting FARS Track Chair	2020, 2023, 2024
FARS Best Paper Award Committee Member	2023

INVITED PRESENTATIONS AND DISCUSSIONS

Discussant, Accounting and Economics Society Annual Conference – Duke University	2026
Discussant, Japan Accounting Research Symposium	2026
Presenter, National Chengchi University	2026
Discussant, FARS Mid-Year Meeting – San Antonio, TX	2026
Presenter, Bocconi University	2025
Presenter, Washington University St Louis	2025
Discussant, Haskell & White Conference – California State University, Fullerton, CA	2025
Presenter, Asian Innovation and Entrepreneurship Association (AIEA) Virtual Seminar	2025

Presenter, Academia Sinica – Taipei, Taiwan	2025
Presenter, Haskayne and Fox Accounting Conference – Whistler, BC	2025
Presenter, Yale University	2025
Collaborator, Financial Accounting Standards Board's Faculty Program	2025
Presenter, Idaho Wine Commission Annual Meeting	2025
Discussant, FARS Mid-Year Meeting – Atlanta, GA	2025
Presenter, Maastricht University	2024
Presenter, University of Amsterdam	2024
Presenter, National Taiwan University	2024
Presenter, University of Technology Sydney	2024
Presenter, Monash University	2024
Presenter, Journal of International Accounting Research Conference, Taipei, Taiwan	2024
Presenter, UC Davis Finance Research Day	2024
Presenter, UC Davis Accounting Research Conference	2024
Discussant, FARS Mid-Year Meeting – Denver, CO	2024
Presenter, University of Bristol	2023
Discussant, Conference on Financial Economics and Accounting – Rutgers University	2023
Presenter, University of California Berkeley	2023
Discussant, the Asian Innovation and Entrepreneurship Association and the National Bureau of Economic Research conference – Taipei, Taiwan	2023
Presenter, The Japanese Accounting Review International Workshop – Kobe, Japan	2023
Discussant, MIT Asia Conference in Accounting – Singapore	2023
Presenter, George Washington University	2023
Presenter, George Mason University	2023
Discussant, FARS Mid-Year Meeting – Phoenix, AZ	2023
Presenter, Peking University – Virtual	2022
Presenter, University of California at Davis	2022
Presenter, Japanese Accounting Review Conference – Virtual	2022
Presenter, University of British Columbia	2022
Presenter, Massachusetts Institute of Technology	2022
Presenter, Southern Methodist University	2022
Presenter and Discussant, AAA Annual Meeting – San Diego, CA	2022
Presenter, Japanese Accounting Association International Research Seminar – Virtual	2022
Presenter, University of Arizona	2022
Presenter, American University – Virtual	2022
Presenter, FARS Mid-Year Meeting – Virtual	2022
Presenter, Frankfurt School of Finance and Management – Virtual	2021
Discussant, Conference on Financial Economics and Accounting – Indiana University	2021
Presenter, Columbia Business School	2021
Discussant, Management Accounting Section Midyear Meeting – Virtual	2021
Presenter, University of Connecticut – Virtual	2020

Presenter, Taiwan Symposium on Innovation Economics and Entrepreneurship – Virtual	2020
Presenter, INSEAD – Virtual	2020
Presenter, University of Miami Accounting Webinar – Virtual	2020
Presenter, Georgetown University – Virtual	2020
Presenter, Early Insights in Accounting Webinar – Virtual	2020
Discussant, AAA Annual Meeting – Virtual	2020
Presenter, FARS Mid-Year Meeting – Nashville, TN	2020
Presenter, University of Maryland – Virtual Doctoral Seminar	2019
Presenter, University of Houston	2019
Presenter, Indiana University	2019
Presenter and Discussant, AAA Annual Meeting – San Francisco, CA	2019
Discussant, MIT Asia Conference	2019
Presenter, FARS Mid-Year Meeting – Seattle, WA	2019
Presenter and Discussant, Hawaii Accounting Research Conference	2019
Discussant, Conference on Financial Economics and Accounting – Tulane University	2018
Presenter, Temple University Accounting Conference	2018
Presenter and Discussant, AAA Annual Meeting – Washington, DC	2018
Presenter, Midwest Accounting Research Conference – Indiana University	2018
Presenter, Seoul National University	2018
Presenter, Rutgers University	2018
Presenter, George Washington Cherry Blossom Conference	2018
Discussant, FARS Mid-Year Meeting – Austin, TX	2018
Presenter, HKUST Accounting Research Symposium	2017
Presenter, Purdue University	2017
Presenter and Discussant, AAA Annual Meeting – San Diego, CA	2017
Presenter, Conference on the Convergence of Financial and Managerial Accounting Research	2017
Presenter, Yale University	2017
Presenter, Indiana University	2017
Presenter and Discussant, FARS Mid-Year Meeting – Newport Beach, CA	2016
Presenter, Conference on Financial Economics and Accounting – Rutgers University	2015
Presenter, AAA Annual Meeting – Chicago, IL	2015
Presenter, London Business School Accounting Symposium	2015
Presenter, Indiana University	2015
Presenter, Harvard University	2015
Presenter, University of California Berkeley	2015
Presenter, University of British Columbia	2015
Presenter, London Business School	2015
Presenter, the University of Texas at Dallas	2015
Presenter, Georgetown University	2015
Presenter, Baruch College City University of New York	2015
Presenter, Columbia University	2015

AWARDS AND HONORS

AAA Annual Meeting FARS Excellence in Reviewing Award	2022
MIT Asia Conference Best Discussant Award	2019
FARS Mid-Year Meeting Excellence in Reviewing Award	2016
Columbia Business School Doctoral Fellowship	2010 – 2015
Paul and Sandra Montrone Doctoral Fellowship and Research Grant, Columbia Business School	2013
Passed Chartered Financial Analyst Level III	2010
First place, NYSSA Investment Research Challenge	2009
Second place, CFA Global Investment Research Challenge	2009
Third place, UNC Alpha Challenge	2008
Taiwan Government Scholarship	2007 – 2009
Passed Certified Public Accounting Exam, Taiwan	2005
Taiwan National Science Council Research Grant	2003

MEDIA MENTIONS

Leveraging an Information Mosaic: The Interplay between Private Meetings with Investors and Subsequent Earnings Announcements

[*Columbia Law School's Blog on Corporations and the Capital Markets – August 2022*](#)

Blame Attribution and Disclosure Propensity

[*Columbia Law School's Blog on Corporations and the Capital Markets – August 2018*](#)

[*Forbes – January 2021*](#)

DOCTORAL DISSERTATION COMMITTEES

George Washington University – Mona Almatouq	2022
INSEAD – Waqar Ali	2023
Columbia University – Yue Chen	2024

INDUSTRY EXPERIENCE

American Express	Summer 2008
<i>Internal Control Intern</i>	
Mark Roble Investments	2006 – 2007
<i>Associate</i>	
PricewaterhouseCoopers	2003 – 2006
<i>Senior Associate – Technology, InfoComm, and Entertainment Advisory</i>	
