

Yan Luo, Ph.D. C.P.A.
Charles W. Lamden School of Accountancy
Fowler College of Business, SDSU

ACADEMIC POSITIONS

San Diego State University

- Full Professor, since 2023
- Associate Professor, 2019-2023
- Assistant Professor, 2014-2019

Courses taught since joining SDSU

- Undergraduate Intermediate Accounting - ACCTG 331
 - Undergraduate Auditing - ACCTG 431
 - Graduate Auditing & Assurance Services - ACCTG 626
 - Graduate Seminar: Assurance Services - ACCTG 670
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AWARDS/GRANTS

Professorship/Fellow

1. Vern Odmark Endowed Professorship, since 2025
2. Goddard Faculty Fellow, 2019-2024

Research Award/Grant

1. SDSU Division of Research and Innovation Award, 2024
2. SDSU Division of Research and Innovation Award, 2023
3. Weber Honors College Research Fellow, 2023
4. SDSU Undergraduate Research Grant, 2021
5. SDSU Research Grant Mid-Career Faculty, 2020
6. SDSU Undergraduate Research Grant, 2020
7. Fowler Faculty Excellence Grant (Research), 2019
8. Emerald Literati Award for Outstanding Reviewer, 2019
9. FCB Outstanding Faculty Contribution Award (Teaching, Research, and Services), 2018
10. FCB Graduate Fee Grant, 2017
11. SDSU Undergraduate Research Grant, 2016
12. FCB Graduate Fee Grant, 2014

Teaching Award/Grant

1. Cook Prize Nominee (National Teaching Award), American Accounting Association, 2025, 2024
2. FCB Teaching Excellence Award, 2024
3. PwC INquires Grant - Curriculum Redesign (AI in Auditing Curriculum), PricewaterhouseCoopers, 2024
4. PwC INquires Grant - Curriculum Redesign (Diversity Initiatives), PricewaterhouseCoopers, 2021
5. PwC INquires Grant - Curriculum Redesign (Audit Analytics), PricewaterhouseCoopers, 2019
6. FCB Outstanding Faculty Contribution Award (Teaching, Research, and Services), 2018
7. FCB Professor of the Year (inaugural recipient), Beta Gamma Sigma, 2018
8. FCB Most Influential Professor (Undergraduate), 2017

Service Award/Grant

1. SDSU Assessment Allstars Award (MSA), 2025
 2. SDSU Award for Exceptional Service to Students, 2025
 3. SDSU Award for Exceptional Service to Students, 2020
 4. FCB Outstanding Faculty Contribution Award (Teaching, Research, and Services), 2018
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PROFESSIONAL GROWTH

REFEREED JOURNAL ARTICLES

1. Slavov, S. and Luo, Y. 2026. Does audit quality differ between Big 4 and Second-Tier auditors in small and mid-sized IPOs? Evidence from SEC comment letters, *Managerial Auditing Journal*, 41(5), 838–868.
Ranking of the Journal: “A” rated journal on ABDC; AJG 2

2. Slavov, S. and **Luo, Y.** 2026. Using audit workpapers as a pedagogical tool, *Journal of Accounting Education*, Volume 73, 101014
Ranking of the Journal: "B" rated journal on ABDC; AJG 2
3. Zhou, A., and **Luo, Y.** 2025. Exploring the Impact of Generative AI on Student Learning in Accounting, *Journal of Accounting Education*, 72, 100982
Ranking of the Journal: "B" rated journal on ABDC; AJG 2
4. Li, V. and **Luo, Y.**, 2025. Determinants and Consequences of SEC Comment Letters: A Review, *Accounting Perspective*, 24 (3), 735-786
Ranking of the Journal: "B" rated journal on ABDC
5. Chang, J., Krivogorsky, V. and **Luo, Y.**, 2025. "The Impact of the Global COVID-19 Crises on Financial Reporting Quality and Audit Quality: An International Review" *Journal of Contemporary Accounting* 26 (2), 213-244, DOI: 10.6675/JCA.202511_26(2).0001
6. Lei, L. and **Luo, Y.**, 2024. Aggregate Economic Policy Uncertainty and Corporate Political Contribution Disclosure, *Journal of Accounting Literature*, 46(2), 170-199
Ranking of the Journal: "A" rated journal on ABDC; AJG 3
7. Li, V. and **Luo, Y.**, 2024. Changes in Accounting Estimates during the COVID-19 Pandemic in the United States, *Asian Review of Accounting*, 32(2), 223-248
Ranking of the Journal: AJG 2
8. Li, V. and **Luo, Y.**, 2023. Costs and Benefits of Auditors' Disclosure of Critical Audit Matters: Initial Evidence from the United States, *Advances in Accounting*, 60 (1), 100641
Ranking of the Journal: "A" rated journal on ABDC; AJG 2
9. Lei, L. and **Luo, Y.**, 2023. Aggregate Economic Policy Uncertainty and Corporate Information Environment, *Accounting Perspective*, 22(1), 87-110
Ranking of the Journal: "B" rated journal on ABDC
10. Chang, J. and **Luo, Y.**, 2023. The Effect of Distracted Gatekeepers on Corporate Actions, *Journal of Contemporary Accounting*, 24(2), 371-390.
11. Chang, J., Li, Y., and **Luo, Y.**, 2022. Auditor Distraction and Audit Quality, *Review of Accounting and Finance*, 21(4), 341-373.
Ranking of the Journal: AJG 2
12. DeBoskey, D., Li, Y., Lobo, G., and **Luo, Y.**, 2021. The Transparency of Corporate Political Disclosure and Cost of Debt. *Review of Quantitative Finance and Accounting*, 57(1), 111-145.
Ranking of the Journal: AJG 3
13. Chang, J. and **Luo, Y.**, 2021. Data Visualization and Cognitive Biases in Audits, *Managerial Auditing Journal*, 36(1), 1-16.
Ranking of the Journal: "A" rated journal on ABDC; AJG 2
14. **Luo, Y.**, 2021. Determinants and Consequence of Critical Audit Matter Disclosure: Early Evidence. *International Journal of Disclosure and Governance*, 18(4), 336-345.
Ranking of the Journal: AJG 2
15. **Luo, Y.**, 2021. Incorporating an Analytics Mindset into the Audit Curriculum, *International Journal of Accounting, Auditing and Performance Evaluation*, 17(3/4), 300-316.
Ranking of the Journal: AJG 2
16. **Luo, Y.** and Salterio, S., 2021. Towards an Archival Measure of the Likelihood of Auditor-client Management Negotiation. *Accounting Perspective*, 20(1), 109-143.
Ranking of the Journal: "B" rated journal on ABDC

17. **Luo, Y.** and Zhou, L., 2020. Textual Tone in Corporate Financial Disclosures: A Survey of Literature, *International Journal of Disclosure and Governance*, 17(2), 101–110.
Ranking of the Journal: AJG 2
18. Lei, L., Li, Y., and **Luo, Y.**, 2019. The Monitoring Role of Social Media: Evidence from Twitter Adoption and Corporate Political Disclosure Transparency, *Journal of Information Systems*, 33(2), 99–128.
Ranking of the Journal: “A” rated journal on ABDC; Top Accounting journal on BYU List; American Accounting Association Journal
19. Lei, L., Li, Y., and **Luo, Y.**, 2019. Social Media and the Corporate Information Environment: A Research Synthesis, *Journal of Accounting Literature*, 42(1), 29–43.
Ranking of the Journal: “A” rated journal on ABDC; AJG 3
20. DeBoskey, D., **Luo, Y.**, and Zhou, L., 2019. CEO Power, Board Oversight, and Tone of Earnings Announcements, *Review of Quantitative Finance and Accounting*, 52(2), 657–680
Ranking of the Journal: AJG 3
21. **Luo, Y.** and Zhou, L., Tone of Earnings Announcement in Sin Industries, *Asian Review of Accounting*, 27(2), 228–246.
Ranking of the Journal: AJG 2
22. DeBoskey, D. and **Luo, Y.**, 2018. Recent Trends of Corporate Political Disclosure for a Sample of S&P 500 Firms: A New and Emerging Corporate Disclosure Area, *International Journal of Disclosure and Governance*, 15(3), 176–184.
Ranking of the Journal: AJG 2
23. DeBoskey, D., **Luo, Y.**, and Wang, J., 2018. Does Board Gender Diversity Affect the Transparency of Corporate Political Disclosure? *Asian Review of Accounting*, 26(4), 444–463.
Ranking of the Journal: AJG 2
24. DeBoskey, D., **Luo, Y.**, and Wang, J., 2018. Do Specialized Board Committees Impact the Transparency of Corporate Political Disclosure? Evidence from S&P 500 Companies, *Research in Accounting and Regulation*, 30(1), 8–19.
Ranking of the Journal: AJG 2
25. **Luo, Y.** and Zhou, L., 2017. Managerial Ability, Tone of Earnings Announcement and Market Reaction, *Asian Review of Accounting*, 25(4), 454–471.
Ranking of the Journal: AJG 2
26. Chang, C., **Luo, Y.**, and Zhou, L., 2017. Audit Deficiency and Auditor Workload: Evidence from PCAOB Triennially Inspected Firms. *Review of Accounting and Finance*, 16(4), 478–496.
Ranking of the Journal: AJG 2
27. **Luo, Y.** and Krivogorsky, V., 2017. The Materiality of Directors’ and Officers’ Insurance Information: Case for Disclosure, *Research in Accounting Regulation*, 29(1), 69–74.
Ranking of the Journal: AJG 2
28. Li, Y. and **Luo, Y.**, 2017. The Contextual Nature of the Association between Managerial Ability and Audit Fees, *Review of Accounting and Finance*, 16(1), 2–20.
Ranking of the Journal: AJG 2
29. **Luo, Y.** and Salterio, S., 2014. Governance Quality in a “Comply or Explain” Governance Disclosure Regime. *Corporate Governance: An International Review*, 22(6), 460–481.
Ranking of the Journal: “A” rated journal on ABDC; AJG 3

REFEREED BOOK CHAPTERS

1. **Luo, Y.** and Zhou, L., 2020. “Satyam Scandal” **Corporate Fraud Exposed**. Emerald Group Publishing, Bingley, United Kingdom

2. **Luo, Y.** and Krivogorsky, V., 2016. "What Does Directors' and Officers' Liability Insurance Tell Us About Corporate Governance? Probing the Insurance Underwriting Process." **Corporate Governance: Principles, Practices, and Challenges**, Nova Science Publishers, New York, United States

ACADEMIC CONFERENCE PRESENTATIONS[†]

1. Auditor Tenure and CAM Disclosure: Initial Evidence from Large Accelerated Filers (with Li and Wang)
 - Canadian Academic Accounting Association (CAAA) Annual Conference (presented by Wang), Quebec City, Canada, 2023
2. Costs and Benefits of Auditors' Disclosures of Critical Audit Matters: Initial Evidence from the Early Adopters in the United States (with Li)
 - AAA Spark: Meeting of Western Regions (presented by Li), 2021
3. Aggregate Economic Policy Uncertainty and Corporate Political Contribution Disclosure (with Lei)
 - Accepted at American Accounting Association (Western Region), Impact the Future: A Conference about the Changing World of Accounting, Los Angeles, CA [Cancelled due to the pandemic], 2020
 - Accepted CAAA Annual Conference, Risky Business: Accounting in Times of Uncertainty, Saskatoon, Canada [Cancelled due to the pandemic], 2020
4. Incorporating an Analytics Mindset into Audit Curriculum: A Review for Auditing Educators,
 - Accepted at Western AAA Regional Meeting, Impact the Future: A Conference about the Changing World of Accounting, Los Angeles, CA [Cancelled due to the pandemic], 2020
5. Textual Tone in Corporate Financial Disclosures: A Survey of the Literature
 - Academy of International Business Conference-West Chapter, 2020
 - Managerial Auditing Journal and Haskell & White Academic Conference, Irvine, CA, 2019
6. Auditor Distraction and Audit Quality (with Li)
 - AAA Annual Conference, Washington, D.C., 2018
 - CAAA Annual Conference, Calgary, Canada (presented by Li) , 2018
 - Haskell & White Corporate Reporting & Governance Conference, Irvine, CA, 2018
7. Visualization and Cognitive Biases in Audits (with Chang)
 - AAA Annual Conference, Washington D.C. (presented by Chang), 2018
8. The Monitoring Role of Social Media: Evidence from Twitter Adoption and Corporate Political Disclosure Transparency (with Lei and Li)
 - AAA-Accounting Information Systems Midyear Meeting, Newport Beach, CA, 2018
 - European Accounting Association (EAA) Conference, Milan, Italy (presented by Li), 2018
9. CEO Power, Board Oversight, and Tone of Earnings Announcements (with DeBoskey and Zhou)
 - Western AAA Regional Meeting, Seattle, WA (presented by Zhou) , 2018
10. Do Specialized Board Committees Impact the Transparency of Corporate Political Disclosure? Evidence from S&P 500 Companies (with DeBoskey and Wang)
 - AAA Annual Meeting, San Diego, CA (presented by Wang), 2017
11. The Transparency of Corporate Political Disclosure and Cost of Debt (with DeBoskey, Li, and Lobo)
 - European Financial Management Association (EFMA) Conference, Athens, Greece (presented by Li), 2017
 - Conference on the Convergence of Financial and Managerial Accounting, Calgary, Canada (presented by Li), 2017
12. Managerial Opportunism and Directors' and Officers' Liability Insurance (with Krivogorsky)
 - Academy of International Business Conference, Dubai (presented by Krivogorsky), 2017
13. The Contextual Nature of the Association between Managerial Ability and Audit Fees (with Li)
 - Western AAA Regional Meeting, Seattle WA, 2016
14. Development and Validation of an Archival-Based Measure of Negotiation Likelihood to Corroborate Experimental and Field-based Auditor Client Management Negotiation Research (with Salterio)
 - AAA-Auditing Section Midyear Meeting, Scottsdale, AZ, 2016
15. Auditor-Client Management Negotiation, Corporate Governance, and Financial Reporting
 - AAA Annual Conference, Chicago, IL, 2015

- Western AAA Regional Meeting, Coronado, CA, 2015
- 16. Governance Disclosure Quality in a “Comply or Explain” Governance Regime: Determinants and Validation
 - AAA–Auditing Section Midyear Meeting, New Orleans, LA, 2013

+ Unless indicated otherwise, Yan Luo was the presenter.

INVITED SPEECHES

1. The Impact of COVID-19 on Financial Reporting Quality and Audit Quality (with Krivogorsky)
 - Corporate Governance Institute Workshop, SDSU, 2023
2. Determinants and Consequences of SEC Comment Letters: A Review (with Li)
 - Corporate Governance Institute Workshop, SDSU (presented by Li), 2023
3. Costs and Benefits of Auditors’ Disclosures of Critical Audit Matters: Initial Evidence from the Early Adopters in the United States (with Li)
 - Corporate Governance Institute Workshop (presented by Li), SDSU, 2022
4. Aggregate Economic Policy Uncertainty and Corporate Political Contribution Disclosure (with Lei)
 - Corporate Governance Institute Workshop, SDSU, 2020
5. Auditor Distraction and Audit Quality (with Kim and Li)
 - Corporate Governance Institute Workshop, SDSU, 2019
6. CEO Power, Board Oversight, and Tone of Earnings Announcements (with DeBoskey and Zhou)
 - Southern California Accounting Research Forum at CSU Fullerton (presented by Zhou), 2018
7. Auditor-Client Negotiation, Corporate Governance, and Financial Reporting
 - Southern California Accounting Research Forum at Chapman University, 2015