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 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: 1.3) https://doi.org/10.3905/JPM.2010.36.4.112.
- 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: 7.6) https://doi.org/10.1287/mnsc.2019.3531.
- 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: 7.2) https://doi.org/10.2308/TAR-2018-0397.
- 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: 9.9) https://doi.org/10.1007/s11142-021-09594-9.
- 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: 9.9) https://doi.org/10.1007/s11142-021-09613-9.
- 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(2): 69-74. https://www.primescholars.com/articles/asymmetric-accounting-performances-and-labor-adjustments-in-the-us-forprofit-skilled-nursing-facilities-19982014-120148.html.
- Motohashi, K., Takada, T., Tseng, A., 2026. R&D Accounting and Innovation Signaling: Insights from Japan's Pre-Regulation Era. *Research Policy*, 55(8): 105549. (FT50; JCR Impact Factor: 11.4) https://doi.org/10.1016/j.respol.2026.105549.

- Tseng, A., Chang, J., 2026. Domain Knowledge and Human-AI Collaboration: Extracting Accounting Information from Contracts. *Accounting Horizons*. (ABDC: A; JCR Impact Factor: 3.4) https://doi.org/10.2308/HORIZONS-2026-019.

Working Papers and Work-in-Progress

- Ali, W., Tseng, A., 2026. Revenue Recognition Timing from ASC 605 to ASC 606. Revise and resubmit, *Contemporary Accounting Research*. (FT50; JCR Impact Factor: 6.8) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4084006
- Tseng, A., Wang, H., 2026. The Payoff Arrives Later: Private Meetings and Uncertainty Resolution at Subsequent Earnings Announcements. Revise and resubmit, *Contemporary Accounting Research*. (FT50; JCR Impact Factor: 6.8)
- Mutlu, S., Tseng, A., 2026. Private Recognition. *Working Paper*. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=7485338
- Tseng, A., Mutlu, S., 2026. Disaggregated Segment Expense Disclosure and the Cost of Capital: Evidence from ASU 2023-07. *Work in Progress*.
- Tseng, A., 2026. Early Diverse Workforce and Startup Exit Outcomes. *Work in Progress*.
- Terry, S., Tseng, A., 2026. The Macro Impact of Accounting. *Work in Progress*.

EDITORIAL BOARD MEMBERSHIPS

Contemporary Accounting Research (FT50; JCR Impact Factor: 6.8) 2026 – Present

Accounting and Business Research (ABDC: A; JCR Impact Factor: 3.0) 2025 – Present

Accounting Open (newly launched open-access, peer-reviewed journal by Elsevier/AAA) 2025 – Present

Journal of Accounting, Auditing and Finance (ABDC: A; JCR Impact Factor: 2.1) 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)

AD HOC JOURNAL REVIEWING

The Accounting Review (FT50; JCR Impact Factor: 7.2; 12 reviews for 9 manuscripts, 2016 – 2026)

Research Policy (FT50; JCR Impact Factor: 11.4; 8 reviews for 7 manuscripts, 2023 – 2026)

Management Science (FT50; JCR Impact Factor: 7.6; 7 reviews for 7 manuscripts, 2018 – 2025)

Contemporary Accounting Research (FT50; JCR Impact Factor: 6.8; 8 reviews for 5 manuscripts, 2023 – 2025)

Review of Accounting Studies (FT50; JCR Impact Factor: 9.9; 4 reviews for 3 manuscripts, 2021 – 2026)

Journal of Accounting Research (FT50; JCR Impact Factor: 10.3; 2 reviews for 2 manuscripts, 2025 – 2026)

European Accounting Review (ABDC: A*; JCR Impact Factor: 4.8; 3 reviews for 2 manuscripts, 2024 – 2026)

Accounting Organizations and Society (FT50; JCR Impact Factor: 5.7; 2 reviews for 1 manuscript, 2018 – 2019)

Journal of Management Accounting Research (ABDC: A*; JCR Impact Factor: 2.1; 1 review for 1 manuscript, 2020)

Journal of International Financial Markets, Institutions & Money (ABDC: A; JCR Impact Factor: 5.7; 1 review for 1 manuscript, 2024)

Accounting Horizons (ABDC: A; JCR Impact Factor: 3.4; 1 review for 1 manuscript, 2025)

Journal of Financial Reporting (ABDC: A; JCR Impact Factor: 3.4; 1 review for 1 manuscript, 2026)

CONFERENCE REVIEWING

American Accounting Association (AAA) Annual Meeting	2015 – 2022
AAA Financial Accounting and Reporting Section (FARS) Midyear Meeting	2015 – 2027
AAA Management Accounting Section (MAS) Midyear Meeting	2019
UC Davis-FMA Napa Finance Conference (8-9 manuscripts a year)	2024 – 2026
Hawaii Accounting Research Conference	2019 – 2023, 2026– 2027
Accounting and Economics Society Annual conference	2025
Artificial Intelligence x Business Conference	2025
European Accounting Association (EAA) Annual Congress	2022 – 2024
Conference on Financial Economics and Accounting	2018, 2021
Chinese Accounting Professors' Association of North America (CAPANA) Conference	2019

AMERICAN ACCOUNTING ASSOCIATION (AAA) 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 (* = discussion)

2026 UC Irvine (scheduled); IESE (scheduled); National Taiwan University; National Chengchi University; *Accounting and Economics Society Annual Conference, Duke University; *Japan Accounting Research Symposium; *FARS Mid-Year Meeting, San Antonio, TX *(6 presentations, 3 discussions)*

2025 Bocconi University; Washington University St. Louis; Asian Innovation and Entrepreneurship Association (AIEA) Virtual Seminar; Academia Sinica, Taipei; Haskayne and Fox Accounting Conference, Whistler, BC; Yale University; Financial Accounting Standards Board Faculty Program (collaborator); Idaho Wine Commission Annual Meeting; *Haskell & White Conference, Cal State Fullerton; *FARS Mid-Year Meeting, Atlanta, GA *(7 presentations, 2 discussions, plus 1 FASB collaborator role)*

2024 Maastricht University; University of Amsterdam; National Taiwan University; University of Technology Sydney; Monash University; Journal of International Accounting Research Conference, Taipei; UC Davis Finance Research Day; UC Davis Accounting Research Conference; *FARS Mid-Year Meeting, Denver, CO *(8 presentations, 1 discussion)*

2023 University of Bristol; University of California Berkeley; Japanese Accounting Review International Workshop, Kobe; George Washington University; George Mason University; *Conference on Financial Economics and Accounting, Rutgers University; *AIEA–NBER Conference, Taipei; *MIT Asia Conference in Accounting, Singapore; *FARS Mid-Year Meeting, Phoenix, AZ *(5 presentations, 4 discussions)*

2022 Peking University (virtual); University of California, Davis; Japanese Accounting Review Conference (virtual); University of British Columbia; Massachusetts Institute of Technology; Southern Methodist University; AAA Annual Meeting, San Diego, CA (presenter & discussant); Japanese Accounting Association International Research Seminar (virtual); University of Arizona; American University (virtual); FARS Mid-Year Meeting (virtual) *(11 presentations, 1 discussion)*

2021 Frankfurt School of Finance and Management (virtual); Columbia Business School; *Conference on Financial Economics and Accounting, Indiana University; *Management Accounting Section Midyear Meeting (virtual) *(2 presentations, 2 discussions)*

2020 University of Connecticut (virtual); Taiwan Symposium on Innovation Economics and Entrepreneurship (virtual); INSEAD (virtual); University of Miami Accounting Webinar (virtual); Georgetown University (virtual); Early Insights in Accounting Webinar (virtual); FARS Mid-Year Meeting, Nashville, TN; *AAA Annual Meeting (virtual) *(7 presentations, 1 discussion)*

2019 University of Maryland Virtual Doctoral Seminar; University of Houston; Indiana University; FARS Mid-Year Meeting, Seattle, WA; AAA Annual Meeting, San Francisco, CA (presenter & discussant); Hawaii Accounting Research Conference (presenter & discussant); *MIT Asia Conference *(6 presentations, 3 discussions)*

2018 Temple University Accounting Conference; Midwest Accounting Research Conference, Indiana University; Seoul National University; Rutgers University; George Washington Cherry Blossom Conference; AAA Annual Meeting, Washington, DC (presenter & discussant); *Conference on Financial Economics and Accounting, Tulane University; *FARS Mid-Year Meeting, Austin, TX *(6 presentations, 3 discussions)*

2017 HKUST Accounting Research Symposium; Purdue University; Conference on the Convergence of Financial and Managerial Accounting Research; Yale University; Indiana University; AAA Annual Meeting, San Diego, CA (presenter & discussant) *(6 presentations, 1 discussion)*

2016 FARS Mid-Year Meeting, Newport Beach, CA (presenter & discussant) *(1 presentation, 1 discussion)*

2015 Conference on Financial Economics and Accounting, Rutgers University; AAA Annual Meeting, Chicago, IL; London Business School Accounting Symposium; Indiana University; Harvard University;

University of California Berkeley; University of British Columbia; London Business School; University of Texas at Dallas; Georgetown University; Baruch College, CUNY; Columbia University *(12 presentations)*

AWARDS, GRANTS, AND PROFESSIONAL CERTIFICATIONS

UC Davis Academic Senate Small Research Grant	2024 – 2026
UC Davis Academic Senate Travel Grant	2023 – 2026
Hawaii Accounting Research Conference Best Reviewer Award	2026
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

Internal Control Intern

Mark Roble Investments 2006 – 2007

Associate

PricewaterhouseCoopers 2003 – 2006

Senior Associate – Technology, InfoComm, and Entertainment Advisory