

Liang Tan

Department of Accounting & Information Systems
Pamplin College of Business
Virginia Polytechnic Institute and State University (Virginia Tech)
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ACADEMIC POSITIONS

Curling Faculty Fellow, Virginia Tech, 2022 – Present
Assistant Professor, Virginia Tech, 2019 – Present
Assistant Professor of Accountancy, George Washington University, 2011 – 2019

EDUCATION

Ph.D. in Accounting Information & Management, Kellogg School of Management, Northwestern University, 2011
M.A. in Economics, Tufts University, 2006
B.A. in International Economics, Renmin University of China, 2001

RESEARCH INTERESTS

Debt Contracting; Disclosure; Corporate Governance; Audit; Tax Avoidance; Labor

PUBLICATIONS (FT 50 Journals bolded)

9. Tan, L., Ramalingegowda, S. & Yu, Y. (2021). Third-party consequences of changes in managerial fiduciary duties: the case of auditors' going concern opinions. ***Management Science***
8. Bens, D., Huang, S., Tan, L. & Wongsunwai, W. (2020). Contracting and reporting conservatism around a change in fiduciary duties. ***Contemporary Accounting Research***, 37, 2472-2500.
7. Christensen, T., Pei, H., Pierce, S. & Tan, L. (2019). Non-GAAP reporting following debt covenant violations. ***Review of Accounting Studies***, 24, 629-664.
6. Gao, Y., Khan, M. & Tan, L. (2017). Further evidence on consequences of debt covenant violations. ***Contemporary Accounting Research***, 34, 1489-1521.
5. Khan, M., Srinivasan, S., & Tan, L. (2017). Institutional ownership and corporate tax avoidance: new evidence. ***The Accounting Review***, 92, 101-122.
4. Norman, G., Pepall, L., Richards, D. & Tan, L. (2016). Competition and consumer data: the good, the bad, and the ugly. ***Research in Economics***, 70, 752-765.
3. Ji, Y. & Tan, L. (2016). Labor unemployment concern and corporate discretionary disclosure. ***Journal of Business Finance & Accounting***, 43, 1244-1279.

2. Tan, L. (2013). Creditor control rights, state of nature verification, and financial reporting conservatism. *Journal of Accounting and Economics*, 55, 1–22 (**Lead Article**).

1. Bianconi, M. & Tan, L. (2010). Cross-listing premium in the US and the UK destination. *International Review of Economics and Finance*, 19, 244-259.

ACADEMIC PRESENTATIONS

University of Miami, May 2021

Rutgers University, October 2019

American University, October 2019

University of Delaware, October 2018

Virginia Tech, October 2018

Rutgers University, September 2015

Cherry Blossom Accounting Conference, DC, March 2015

University of Minnesota, December 2013

Kellogg Accounting Research (KAR) Conference, June 2013

3rd Virginia Accounting Research Conference, May 2013

Hong Kong University of Science and Technology, March 2011

National University of Singapore, March 2011

Nanyang Technological University, March 2011

Singapore Management University, March 2011

Ohio State University, February 2011

The George Washington University, February 2011

Washington University in St. Louis, February 2011

Temple University, February 2011

2010 CAPANA Conference, Chengdu, June 2010

AAA FARS Midyear Meeting, 2011, 2017

AAA Annual Meeting, 2010, 2011, 2015, 2016

AAA Auditing Section Midyear Meeting, 2017

AAA Mid-Atlantic Region Annual Meeting, 2015

AAA Midwest Region, 2010

EDITORIAL AND REFEREE WORK

Editorial Board:

Asian Review of Accounting

Referee:

Journal of Accounting and Economics

The Accounting Review

Management Science

Contemporary Accounting Research

Review of Accounting Studies

Journal of Business Finance & Accounting

Journal of Accounting and Public Policy

Journal of Accounting, Auditing and Finance
Asia-Pacific Journal of Accounting & Economics
International Review of Economics & Finance
Review of Financial Economics
AAA Annual Meeting (2010, 2011, 2015)
AAA FARS Midyear Meeting (2012, 2013, 2014, 2017)
AAA Audit Section Midyear Meeting (2017)

INVITED CONFERENCE PARTICIPATION

Review of Accounting Studies Conference, Dec 2020, 2021
Journal of Accounting and Economics Conference, 2006, 2010, 2012, 2014
2014 Penn State Accounting Research Conference, University Park, PA, May 2014
University of Minnesota Empirical Conference, Minneapolis, 2012, 2013
PCAOB/JAR Conference, 2014 – 2019, 2021
Cherry Blossom Accounting Conference, DC, 2013 - 2019
Washington DC Area Conference, DC, 2012 - 2019
AAA New Faculty Consortium, Virginia, January 2012
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Tahoe City, June 2010
2009 Financial Research Association (FRA) Meeting, Las Vegas, December 2009
International Industrial Organization Conference, Boston, April 2006.

TEACHING

Seminar in Archival Capital Markets Research, 2022 – Current, VT
Cost Planning and Control, 2020 – Current, VT
Introductory Managerial Accounting, 2012 – 2019, GWU
Teaching Assistant, various courses, Kellogg School of Management, Northwestern, 2007 - 2010
Accounting for Decision Making (MBA Core); Securities Analysis (MBA elective);
Financial Reporting Systems (Executive MBA)

SERVICES

Ph.D. Dissertation Committees:

Zhenyu (Mark) Zhang (Virginia Tech)
Preparing for Proposal Defense in 2022
Hang Pei (GWU)
Defense date: June 10, 2016
Placement: California State University—San Bernardino
Li Fang (GWU)
Defense date: June 1, 2015
Placement: Iowa State University
Amy Ji (GWU)
Defense date: May 29, 2014
Placement: Saint Joseph's University

Virginia Tech

Chair - ACIS Research Committee (2022 - Current)

Member - ACIS Research Committee (2019 - 2021)

Member - ACIS Diversity and Inclusion (D&I) Committee (2020 - Current)

George Washington University

GWSB Research Committee (2015 - 2018)

GWSB Cross-Disciplinary Taskforce (Spring, 2015)

Gelman Library Representative (2016 - 2018)

Department PhD Recruiting Committee (2015 - 2017)

Department Faculty Recruiting Committee (2011, 2012)

Department Workshop Coordinator (2012, 2016)

Organizer of the Cherry Blossom Accounting Conference (2013, 2017)

HONORS AND AWARDS

Pamplin College of Business Annual Award for Faculty Research Excellence (Honorable Mention), April 2021

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow, Tahoe City, June 2010

Lawrence Revsine Research Fellow, Kellogg School of Management, 2009-2010

Kellogg School of Management Fellowship for Doctoral Students, 2006-2010

PROFESSIONAL EXPERIENCE AND CERTIFICATION

PricewaterhouseCoopers LLP, Senior Auditor, Beijing, 2001-2003

Certified Public Accountant, China, 2004 – Present