

LI GAO

Department of Accounting and Finance
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RESEARCH INTEREST

✚ Financial Accounting, CFO, Earnings Management, and Auditing

EDUCATION

Ph.D in Business Administration

Expected August 2019

University of Massachusetts Boston, Boston, MA

GPA:3.93/4.0

Master of Science in Accounting

June 2014

Loyola University of Chicago, Chicago, IL

GPA 4.0/4.0

Bachelor of Science in Accounting

June 2011

Shandong University, China

GPA: 3.3/4.0

RESEARCH PROJECT

❖ **Financial constraints and Financial Reporting Quality Based on SEC Comment Letter**

Investigate the impact of financing stress (using both traditional financial constraints measures and exogenous shock measures) on the improvement of financial reporting quality;

Specifically, construct 5 separate measures of financial constraints, KZ index, HP index, WW index, Altman's Z-score, Merton's (1974) Distance-to-Default etc., and develop two exogenous shock measures, DebtDueIn1Year/Assets in financial-crisis and fluctuations in oil prices.

❖ **Chief Financial Officer and Earnings Management**

Examine changes in CFO's incentives to manage their firms' reported earnings during their tenure. Following prior literature, earnings management are measured by accruals and discretionary expenses (R&D, advertising, and SG&A). In addition, the study investigates whether the CFO become involved in accounting manipulations under pressure from CEOs or for their private benefit, and whether the above relationship is more pronounced if the CFO has accounting and finance expertise.

WORK EXPERIENCE

- ❖ **Instructor, Department of Finance and Accounting** *Spring 2017*
University of Massachusetts Boston, Course AF 210 Financial Accounting
- ❖ **Financial Analyst intern, Citizensbank** *July 2016*
- ❖ **Research Assistant and Teaching Assistant** *2014-2017*
University of Massachusetts Boston, Boston MA
- ❖ **Financial Analyst & Material Accountant** *2011-2012*
AVIC Shaanxi Aero Electronics Co., Ltd, China

PROFESSION SKILLS AND CERTIFICATION

Certified Public Accountant (CPA) In Illinois, United States

Member of Beta Gamma Sigma

Second-level Certification for National Computer (C Language), China

Stata, SAS, C, SPSS, SQL

AWARDS & HONORS

- Graduate Fellowship, University of Massachusetts Boston *2014-2016*
- Graduate Academic fellowship, Loyola University of Chicago *2014*
- Student Academic Scholarship, Shandong University *2009*
- Excellent volunteer in the 11th National Games of People Republic of China *2010*
- National University Students' Challenge Cup Business Plan Competition -Second Prize *2010*

OTHER ACTIVITIES

Accounting and Finance Academy student club, treasure, University of Massachusetts Boston

Volunteer of the 11th National Games of People Republic of China

Volunteer of American Red Cross Food Pantry in Massachusetts