

Yi Luo, CPA, CA

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Canada

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Canadian Permanent Resident

EDUCATION

Ph.D. Queen's University, 2021 (expected)
B.Comm. University of Toronto (high distinction), 2012

RESEARCH AND TEACHING INTERESTS

Research: Auditing; judgment and decision making; financial accounting.
Teaching: Auditing; managerial accounting; financial accounting.

RESEARCH

Working Papers

- Luo, Y., 2020. The effect of national office and external inspection on audit partner's judgment (job market paper).
 - Committee members: Steven E. Salterio (chair), Pam Murphy, David Saunders
- Salterio, S.E., Hoang, K., and Luo, Y. 2020. Communication is a two-way street: Analyzing practices undertaken to systematically transfer audit research knowledge to policymakers.
 - Preparing for 4th round review at *Accounting, Organizations and Society*
- Hoang, K., and Luo, Y., and Salterio, S.E., 2020. Evidence-informed audit standard setting: Exploring evidence use and knowledge transfer in development of the group audit standard.
 - Preparing for 2nd round review at *Contemporary Accounting Research*
- Luo, Y., and Salterio, S.E., 2020. The effect of gender on investors' judgments and decision making. (*based on ideas developed in first year paper*)
 - Under 3rd round review at *Journal of Business Ethics*
- Luo, Y., and Malsch, B., 2020. Exploring improvisation in audit work through auditors' response to COVID-19.
 - Accepted for presentation at the 2020 PCAOB Conference on Auditing and Capital Markets

TEACHING

Fall 2017 Introduction to Financial Accounting (COMM 211),
Teaching effectiveness: 4.8/5.0 (department average: 4.3; class size: 83)
Winter 2018 Auditing (COMM 317), Teaching Assistant for Prof. Steve Salterio
Winter 2017 & 2016 Introduction to Managerial Accounting (COMM 211), Teaching Assistant

PROFESSIONAL EXPERIENCE

Senior – Deloitte LLP, Toronto, ON (2012 – 2015)

MEDIA MENTIONS

- Profiled in UofT News: <https://www.utoronto.ca/news/u-t-reaches-out-chinese-students-through-weibo>
- YouTube video for “Evidence-Informed Audit Standard Setting: Exploring Evidence Use and Knowledge Transfer in Group Audits”: <https://www.youtube.com/watch?v=IbvyhkOzGnw&t=1s>

CONFERENCES AND PRESENTATIONS

Refereed Conferences

- Auditing Midyear Meeting, 2021 (scheduled presenter)
- Hawaii Accounting Research Conference, 2021 (scheduled presenter)
- AAA Annual Meeting, 2020 (presenter)
- CAAA Annual Meeting, 2020 (presenter, discussant)
- Auditing Midyear Meeting, 2020 (presenter)
- Auditing Midyear Meeting, 2019 (presenter)
- 23rd Illinois Symposium on Auditing Research, 2018 (accepted paper)
- AAA Annual Meeting, 2018 (presenter, discussant)
- CAAA Annual Meeting, 2018 (presenter, discussant)
- CAAA Craft of Accounting Doctoral Consortium, 2018 (presenter)

Invited Presentations

- East Coast Behavioural Accounting Workshop (ECBAW), 2020
- Lazaridis School Accounting Symposium, 2018
- Hong Kong Baptist University, 2018
- Lingnan University, 2018
- Smith School of Business Doctoral Consortium, 2016

Participant

- Contemporary Accounting Research (CAR) Conference, 2020, 2019, 2018
- Illinois Symposium on Auditing Research, 2020, 2018
- AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, 2019
- Southern Ontario Behaviour and Decision Research (SOBDR), 2018
- UTM Professional Accounting Centre Conference, 2017

SERVICE TO ACCOUNTING ACADEMIA

Ad hoc reviewer, *Accounting Horizons* (2020)

Ad hoc reviewer, *Accounting and Business Research* (2020 [multiple], 2019 [multiple], 2018)

Ad hoc reviewer, *Behaviour Research in Accounting* (2018)

Reviewer, Auditing Midyear Meeting (2021, 2020, 2019)

Reviewer, ABO Midyear Meeting (2020 [multiple], 2018)

Reviewer, AAA Annual Meeting (2020 [multiple], 2019 [multiple], 2018)

Reviewer, CAAA Annual Meeting (2019, 2018)

Reviewer, Administrative Sciences Association of Canada (ASAC) Conference (2019)

MEMBERSHIP AND CERTIFICATIONS

Chartered Professional Accountant, Chartered Accountant (CPA, CA), Ontario (2015 – present)

American Accounting Association – ABO Section, Auditing Section

Canadian Academic Accounting Association

FELLOWSHIPS AND AWARDS (GRADUATE LEVEL ONLY)

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|-------------|---|
| 2019 | AAA/Deloitte Foundation/J. Michael Cook Doctoral Fellow |
| 2018 – 2019 | Michael Baird Memorial award, Smith School of Business, Queen's University |
| 2017 – 2020 | Ontario Graduate Scholarship, Province of Ontario and Queen's University |
| 2017 | 3 rd Place, Three Minute Thesis (3MT) Presentation Competition, Smith School of Business, Queen's University |
| 2016 – 2018 | Melville S. Hatch Memorial Fellowship, Smith School of Business, Queen's University |
| 2016 – 2018 | Doctoral Studies Support Program, Chartered Professional Accountants of Ontario |
| 2015 – 2020 | Smith School of Business Award, Smith School of Business, Queen's University |
| 2015 – 2020 | Queen's Graduate Award, Queen's University |

SERVICE TO THE PROFESSION

Plenary Session speaker, Smith School of Business Doctoral Consortium (2020, 2019, 2018)
Web designer, East Coast Behavioural Accounting Workshop (ECBAW) (2020)
Mentor, Chartered Professional Accountants of Ontario (2016 – current)
Alumni Mentor, Rotman School of Management, University of Toronto (2015 – current)
Alumni Panelist, Rotman Commerce Alumni Connection Event (2015)

REFERENCES

Steven E. Salterio (chair)

Professor & Stephen J.R. Smith Chair of Accounting and Auditing
Email: salterio@queensu.ca
Phone: (613) 533-6926

Pamela R. Murphy (committee member)

Associate Professor and E. Marie Shantz Fellow in Accounting
E-mail: pamela.murphy@queensu.ca
Phone: (613) 533-3260

David M. Saunders (committee member)

Professor, former Dean of Smith School of Business
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Phone: (613) 533-2305

Bertrand Malsch (co-author)

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