JASMINE WANG

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Academic Employment

University of Virginia, McIntire School of Commerce

• Assistant Professor of Accounting, August 2020 – Present (maternity leave: Fall 2024)

Education

University of Georgia, Terry College of Business, J.M. Tull School of Accounting

- Ph.D. in Business Administration (Major: Accounting; Minor: Finance), May 2020 Fudan University, China
 - Bachelor of Business Administration (Major: Accounting), June 2012

Research Interests

Securities Law Enforcement, Non-GAAP Reporting, ESG Disclosure, Accounting in M&As

Publications and Accepted Papers

- Chen, C.W., Heflin, F., Ryu, P.W. & Wang, J. (2025). Right on Target: Is Public Disclosure of Non-GAAP Earnings Associated with M&A Efficiency? Conditionally accepted at *Contemporary Accounting Research*.
- Robinson, S., Skinner, A. N., & Wang, J. (2025). <u>Does Litigation Risk Shape Environmental Disclosure Decisions? Evidence from Peers' Environmental Disclosure Lawsuits</u>. Forthcoming at *The Accounting Review*.
- Lin, Y., Shen, R., Wang, J., & Yu, Y. J. (2024). Global Evolution of Environmental and Social Disclosure in Annual Reports. Journal of Accounting Research, 62(5), 1941-1988.
 - Journal of Accounting Research Second Registered Reports Conference Paper
- Heflin, F., Tan, J., Ton, K., & Wang, J. (2024). <u>Does Auditor Style Influence Non-GAAP Earnings Disclosure?</u> Contemporary Accounting Research.
 - 2022 Contemporary Accounting Research Conference Paper
- Gomez, E. A., Heflin, F. L., & Wang, J. (2023). <u>Securities and Exchange Commission Regulation</u> and Non-GAAP Income Statements. *The Accounting Review*, 98(2), 149-175.
- Liu, T., Shu, T., Towery, E., & Wang, J. (2022). <u>The Role of External Regulators in Mergers and Acquisitions: Evidence from SEC Comment Letters</u>. *Review of Accounting Studies*, 1-42.

Working Papers (*Presented by co-author)

"Does Regulatory Scrutiny Affect Performance Metrics in Debt Contracts? Evidence from SEC Non-GAAP Comment Letters" with Hanzhong Shi, Liang Tan and Qiang Wu

- Revising for 2nd round submission to *Journal of Accounting and Economics*
- "Valuation Disagreement in Mergers and Acquisitions" with Tingting Liu and Tao Shu
 - Preparing for submission
 - Featured on the Columbia Law School Blue Sky Blog (November 2021)
- "Does SEC Workforce Diversity Matter?" with Frank Heflin and Yelin Hu
 - Preparing for submission

- "Using Aggregate Non-GAAP Earnings to Forecast Future Economic Growth" with Frank Heflin and Clara Zhou
 - Preparing for submission
- "How Does the Legal Environment Shape Qualitative Disclosure? Evidence from a Landmark Court Ruling" (Job market paper)
 - Preparing for submission
- "CEO Relative Age, Corporate Policies under Stress, and Real Effects" with Sean Cao, Xiangqian Huang, Tao Shu, and Qinxi Wu
 - Preparing for submission

Media Coverage

The European Corporate Governance Institute (ECGI) Blog (2024/9/2)

Bloomberg Law News (2024/5/1)

Columbia Law School Blue Sky Blog (2023/8/2, 2023/4/19, 2021/11/12)

Workshop Presentations

- 2026: University of Hong Kong (scheduled)
- 2025: McIntire Faculty Research Symposium, George Mason University, The Bureau of Economic Analysis (scheduled)
- 2024: Deakin University
- 2023: Xiamen University, Jiangxi University of Finance and Economics
- 2022: Georgetown University, University of Georgia
- 2020: Chinese University of Hong Kong, University of Virginia, George Washington University, McGill University, London School of Economics, University of Illinois at Urbana-Champaign, University of British Columbia, University of Illinois at Chicago, London Business School, University of Kentucky

Conference Participation (P=Presenter and D=Discussant)

- 2025: Hong Kong PolyU Accounting Research Conference^P (scheduled), UIUC Young Scholar Symposium (scheduled), FARS Midyear Meeting^{P,D}
- 2024: Hawaii Accounting Research Conference^{P,D}, Conference on Financial Economics and Accounting^P
- 2023: *Review of Accounting Studies* Conference, Conference on Qualitative Research in Accounting, NCSU Risk Governance Research Symposium^P, FARS Midyear Meeting^D, Hawaii Accounting Research Conference^{P,D}
- 2022: *Review of Accounting Studies* Conference, *Contemporary Accounting Research* Conference, AAA Annual Meeting^{P,D}, Virginia Accounting Research Conference^P, Deloitte Trueblood Seminars, FARS Midyear Meeting^D
- 2021: Review of Accounting Studies Conference, AAA New Faculty Consortium, Journal of Accounting Research Second Registered Reports Conference, Illinois Young Scholar Symposium
- 2020: AAA Annual Meeting^D, MFA Annual Meeting^P, FARS Midyear Meeting^P
- 2019: Conference on Financial Economics and Accounting^P, AAA Annual Meeting^{P,D}, AAA/Deloitte/Michael J. Cook Doctoral Consortium^P, Southeastern Summer Accounting Research Conference, Wharton Theory Bootcamp for Empiricists, Center for Economic Analysis and Risk Conference, FARS Midyear Meeting^P
- 2018: AAA Annual Meeting^P

- 2017: Center for Economic Analysis and Risk Conference, Graduate Research in Accounting Conference at Emory^P, Southeastern Summer Accounting Research Conference, FARS Midyear Meeting Doctoral Consortium
- 2016: Southeastern Summer Accounting Research Conference, FARS Midyear Meeting Doctoral Consortium

Teaching Experience

Intermediate Accounting I at University of Virginia

- Fall 2023 (Average Instructor Rating: 4.73/5.00)
- Fall 2022 (Average Instructor Rating: 4.69/5.00)
- Fall 2021 (Average Instructor Rating: 4.67/5.00)
- Fall 2020 (Average Instructor Rating: 4.53/5.00)

Principles of Accounting I at University of Georgia, Spring 2019

SAS Bootcamp for Incoming PhD Students at *University of Georgia*, Summer 2017

Academic Services

Accounting Area Workshop Coordinator, *University of Virginia*, 2023-present
Managing Teaching Loads & Resources Group, *University of Virginia*, 2020-2021
Journal Reviewer: *The Accounting Review, Contemporary Accounting Research, Management Science, Accounting Horizons, Journal of Accounting and Public Policy, Journal of Accounting, Auditing, and Finance, Journal of Business Finance & Accounting, British Accounting Review, <i>The International Journal of Accounting, Pacific-Basin Finance Journal*Conference Reviewer: AAA Annual Meeting, FARS Midyear, Hawaii Accounting Research Conference

Academic Honors and Awards

FARS Excellence in Reviewing Award (2022, 2019)

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow (2019)

Voynich Family Graduate Fellowship, *University of Georgia* (2018)

Academic Excellence Scholarship, Fudan University (2009-2012)

Outstanding Freshmen Scholarship, Fudan University (2008)

Memberships in Professional Organizations

American Accounting Association (since 2015)

American Finance Association (since 2021)

Financial Accounting and Reporting Section (since 2015)