

Yini Wang

Department of Accounting | College of Business Administration

Loyola Marymount University | Los Angeles, CA 90045

Yini.Wang@lmu.edu | (305)-775-2682

PROFESSIONAL EXPERIENCE

Loyola Marymount University, Los Angeles, California Aug 2023 - present
Visiting Assistant Professor

EDUCATION

University of Miami 2018 - 2023
Ph.D., Accounting

University of Miami 2013 - 2014
M.S., Accounting

University of Miami 2009 - 2013
B.S.B.A., Accounting

RESEARCH

Research Interests:

PCAOB foreign inspection regime, international audit market, cross-border listings, audit partner professional qualifications, audit reports, corporate governance

Working Papers:

1. “Shifting Barriers to PCAOB Inspections: Evidence from Chinese Companies’ Listing Decisions and Audit Quality” (solo-authored)
2. “A New Wave of Talent: Big 4 Responses to Partner Qualification Requirements in China” (with Pietro A. Bianchi, Lin Liao, and Miguel Minutti-Meza)
3. “The Real Effects of Disclosure in Going Private Deals” (with Pietro A. Bianchi, Miguel Minutti-Meza, and Maria Vulcheva)
4. “Searching for Directors” (with Fabrizio Ferri and Zeyu Ou)
5. “The Relative Salience of Accounting Information in the Governance of Family Firms” (with Daniele Macciocchi and Dhananjay Nanda)

Work-in-progress:

1. “What Do We Learn from Modified Audit Opinions in China?” (with Dan Li, Lin Liao, and Miguel Minutti-Meza)

Regulatory Comment Letters:

1. “File Number S7-03-21, Holding Foreign Companies Accountable Act Disclosure, Interim final rule. Comment Letter to the SEC” (with Emmanuel De George, Miguel Minutti-Meza and Daniel Taylor)
2. “PCAOB Rulemaking Docket Matter No. 048. Proposed new PCAOB Rule 6100 Board Determinations Under the Holding Foreign Companies Accountable Act” (with Emmanuel De George and Miguel Minutti- Meza)

MEDIA COVERAGE

1. Job market paper mentioned in “The PCAOB Goes to China, Well, Just Hong Kong and Inspects Some Audits” (The Dig, January 2023)

TEACHING EXPERIENCE

BCOR 2110: Financial Accounting	Fall 2023 - present
ACC 311: Intermediate Financial Accounting I (University of Miami)	Summer 2019

PRESENTATIONS

Loyola Marymount University	Oct 2023
University of Illinois Urbana-Champaign	Mar 2023
NEOMA Business School	Feb 2023
IESE Business School	Feb 2023
Hawaii Accounting Research Conference (presenter and discussant)	Jan 2023
Audit Section Midyear Meeting (presenter)	Jan 2023
FARS Section Midyear Meeting (discussant)	Jan 2023
Florida Accounting Symposium (presenter)	Sep 2022
AAA/Deloitte/J. Michael Cook Doctoral Consortium (presenter)	Jun 2022
University of Miami (presenter)	May 2022
FARS Section Midyear Meeting (presenter)	Jan 2023
Audit Section Midyear Meeting (presenter)	Jan 2023
Hawaii Accounting Research Conference (presenter and discussant)	Jan 2023
University of Miami (presenter)	Nov 2022
Florida Accounting Symposium (presenter)	Oct 2022
University of Miami (presenter)	Oct 2019
Graduate Research in Accounting Conference at Emory (discussant)	Jul 2019
Florida Accounting Symposium (discussant)	Sep 2019

SERVICE

Editorial Board:

The Accounting Review	Jan 2024 - present
Contemporary Accounting Research	Jan 2023 - present

Ad Hoc Reviewer:

The Accounting Review	2023
Journal of Accounting Research	2023
Contemporary Accounting Research	2019 - 2022
Review of Accounting Studies	2022 - 2023
Auditing: A Journal of Practice and Theory	2022 - 2023
The International Journal of Accounting	2023
FARS Section Midyear Meeting	2022 - 2023
Audit Section Midyear Meeting	2022
Hawaii Accounting Research Conference	2021 - 2023
AAA Annual Meeting	2019

Other Services:

Round Table Discussion on Chinese Financial Reporting and Audit Quality	Sep 2021
-Organizer	
Admitted Students Welcoming Webinar	May 2020
-Guest Speaker	

AWARDS AND RECOGNITION

2023 Hawaii Accounting Research Conference Best Reviewer Award
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow
Metzger/Deloitte Scholarship

OTHER WORKING EXPERIENCE AND LICENSURE

Audit Assistant KPMG Huazhen LLP Shanghai Branch, China, 2014-2016
Certified Public Accountant (licensed in Florida - AC49518)