

## Hawaii Accounting Research Conference -2021 List of Participants

Full Name	University Organization	Rank
Yahya Abdullah	Oklahoma State University	Ph.D. Student
Ahmad Abras	Coventry University	Assistant Professor
Andrew Acito	Virginia Tech	Assistant Professor
Faisal Alasmari	Northern Illinois University	Other
Nancy Albers	Louisiana State University, Shreveport	Full Professor
Eric Allen	University of California, Riverside	Assistant Professor
Rebecca Allen	Akamine, Oyadomari, & Kosaski CPAs	Audit Associate
Hami Amiraslani	INSEAD	Assistant Professor
Divya Anantharaman	Rutgers University	Associate Professor
Mark Anderson	University of Calgary	Associate Professor
Deniz Appelbaum	Montclair State University	Assistant Professor
Murat Arabaci	University of Hawai'i at Mānoa	Ph.D. Student
Julia Ariel-Rohr	University of Wisconsin - Madison	Ph.D. Student
Farah Maham Arshad	University of Manchester	Assistant Professor
Zhuoli Axelton	Washington State University	Ph.D. Student
Jihun Bae	Erasmus University Rotterdam	Assistant Professor
Salma Bahbahani	George Washington University	Other
Bok Baik	Seoul National University	Full Professor
Leonardo Barcellos	Emory University	Ph.D. Student
Douglas Barney	Indiana University - Southeast	Full Professor
Dereck Barr-Pulliam	University of Louisville	Assistant Professor
Mereana Barrett	Massey University	Professional
Riddha Basu	George Washington University	Assistant Professor
Sudipta Basu	Temple University	Full Professor
Kristi Bates	University of Hawai'i at Mānoa	Other
Joel Berge	Norwegian School of Economics	Ph.D. Student
Dirk Bergemann	Yale University	Full Professor
Jeremy Bertomeu	Washington University in St. Louis	Associate Professor
Siddharth Bhambhwani	Hong Kong University of Science and Technology	Assistant Professor
Oliver Binz	INSEAD	Assistant Professor
Batjargal Bolor-Erdene	Seoul National University	Ph.D. Student
Christine Botosan	Financial Accounting Standards Board	Full Professor
Blake Bowler	University of Florida	Assistant Professor
Janja Brendel	Humboldt University of Berlin	Ph.D. Student
Alisa Brink	Virginia Commonwealth University	Full Professor
Bethany Brumley	University of Illinois at Urbana-Champaign	Ph.D. Student
Kenneth Bunce	Aloha Business Advisory	Board Member and Advisor
Adam Buote	Ulupono Initiative	Senior Analyst
Jennifer Burns	Deloitte	Retired Partner
Dmitri Byzalov	Temple University	Associate Professor
Thomas Carment	Rogers State University	Full Professor
Vinicius Carvalho	Universidade Presbiteriana Mackenzie	Ph.D. Student
Judson Caskey	University of California, Los Angeles	Associate Professor
Jesse Chan	University of Texas at Austin	Ph.D. Student
Woo-Jin Chang	HEC Paris	Associate Professor
Jade Chen	University of Arizona	Ph.D. Student
Lei Chen	Southwestern University of Finance and Economics	Associate Professor
Qimei Chen	University of Hawai'i at Mānoa	Associate Dean
Wilbur Chen	Harvard University	Ph.D. Student
Xiangpei Chen	George Washington University	Ph.D. Student
Yang Chen	University of Hong Kong	Ph.D. Student
Yi Chen	Ono & Chen, CPAs	Partner

Yu-An Chen	Rutgers University	Ph.D. Student
Edwige Cheynel	Washington University	Associate Professor
Sabrina Chi	Texas Tech University	Assistant Professor
Krystal Ching	Akamine, Oyadomari, & Kosaski CPAs	Tax Partner
Raluca Chiorean	Lehigh University	Assistant Professor
Meeok Cho	Seoul National University	Ph.D. Student
Sean Cho	University of Hawai'i at Mānoa	Ph.D. Student
Ga-Young Choi	Seoul National University	Ph.D. Student
Shih-Chu Chou	San Francisco State University	Assistant Professor
Dane Christensen	University of Oregon	Associate Professor
Josh Cieslewicz	Utah Valley University	Associate Professor
Eric Cohen	Bryant University	Professional
Shira Cohen	San Diego State University	Assistant Professor
Isamara Cota	Universidade Presbiteriana Mackenzie	Ph.D. Student
Elizabeth Cowle	University of Arkansas	Ph.D. Student
Mary Cowx	Ohio State University	Ph.D. Student
Jonathan Craske	University of Southern California	Ph.D. Student
Changri Cui	Seoul National University	Ph.D. Student
Lauren Cunningham	University of Tennessee	Associate Professor
Mary Curtis	University of North Texas	Full Professor
Jun Dai	Michigan Technological University	Assistant Professor
Xin Dai	Drexel University	Assistant Professor
James Dalkin	U.S. Government Accountability Office	Directro, GAO
Michael Dambra	University at Buffalo, State University of New York	Assistant Professor
Shirley Daniel	University of Hawai'i at Mānoa	Full Professor
Mai Dao	University of Toledo	Associate Professor
Peter Demerjian	University of Illinois at Chicago	Associate Professor
Emeline Deneuve	ESSEC Business School	Ph.D. Student
John Donovan	University of Notre Dame	Assistant Professor
Jeremy Douthit	University of Arizona	Assistant Professor
Jimmy Downes	University of Nebraska-Lincoln	Assistant Professor
Michelle Draeger	Colorado State University	Assistant Professor
Cathy Duffy	Champlain College	Associate Professor
Michael Ebert	University of Paderborn	Full Professor
Robert Eger	Naval Postgraduate School	Full Professor
Luminita Enache	University of Calgary	Assistant Professor
Hamza Essaidi	University of Hawai'i at Mānoa	Ph.D. Student
Amy Eubanks	Association of International Certified Professional Accountants	Retired Partner
Siqi Fan	University of Hawai'i at Mānoa	Ph.D. Student
Zhongwen Fan	University of Hong Kong	Assistant Professor
Shadi Farshadfar	Ryerson University	Associate Professor
Tatiana Fedyk	University of San Francisco	Associate Professor
Elia Ferracuti	Duke University	Assistant Professor
Fabrizio Ferri	University of Miami	Associate Professor
Lazarus Fotoh	Karlstad University	Ph.D. Student
Zackery Fox	University of Oregon	Ph.D. Student
Benedikt Franke	Skema Business School	Assistant Professor
Fabio Gaertner	University of Wisconsin - Madison	Associate Professor
Shannon Garavaglia	Financial Accounting Standards Board	Assistant Professor
Brent Garza	Texas A&M University	Assistant Professor
Weili Ge	University of Washington	Full Professor
Nathan Goldman	North Carolina State University	Assistant Professor
Enrique Gomez	Temple University	Assistant Professor
Roberto Gonzales	University of Texas at Arlington	Ph.D. Student
Christopher Graham	University of Victoria	Full Professor
Jeff Gramlich	Washington State University	Full Professor

Jeremiah Green	Texas A&M University	Associate Professor
Rita Gunn	Vanderbilt University	Assistant Professor
Katherine Gunny	University of Colorado Denver	Associate Professor
Ying Guo	California State University, East Bay	Associate Professor
Wonsuk Ha	Seoul National University	Ph.D. Student
Deborah Habel	Wayne State University	Ph.D. Student
Haomiao He	University of California, Irvine	Ph.D. Student
Jing He	University of Delaware	Assistant Professor
Lukas Helikum	New Jersey City University	Assistant Professor
Lars Hemling	TU University Dortmund	Ph.D. Student
B Charlene Henderson	Louisiana State University	Assistant Professor
Yvonne Hinson	American Accounting Association	Full Professor
Matthew Hinton	University of Hawai'i at Mānoa	Ph.D. Student
Md Safayat Hossain	University of New Hampshire	Assistant Professor
Karel Hrazdil	Simon Fraser University	Full Professor
Audrey Hsu	National Taiwan University	Full Professor
Haochuan Hu	Oklahoma State University	Ph.D. Student
Wenyao Hu	Rensselaer Polytechnic Institute	Ph.D. Student
Disen Huang	Rutgers University	Assistant Professor
Kai Wai Hui	University of Hong Kong	Full Professor
Hong Hwang	National Taiwan University	Full Professor
Olga Iermolenko	Nord University	Associate Professor
Andrew Imdieke	Notre Dame	Assistant Professor
Kerry Inger	Auburn University	Associate Professor
Nusrat Jahan	Louisiana State University	Ph.D. Student
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Sudarshan Jayaraman	University of Rochester	Full Professor
Anna Jeong	University of Hawai'i at Mānoa	Ph.D. Student
Xiaoli Jia	Hong Kong Polytechnic University	Ph.D. Student
Yifan Jia	University of Hong Kong	Ph.D. Student
Yonghong Jia	Iowa State University	Associate Professor
Lingting Jiang	University of Cincinnati	Ph.D. Student
Yijing Jiang	Boston University	Ph.D. Student
Yingzhen Jiang	University of Hong Kong	Ph.D. Student
Yiqi Jiang	University of Hong Kong	Ph.D. Student
Hengda Jin	University of Utah	Ph.D. Student
Jaehee Jo	Seoul National University	Ph.D. Student
Jennifer Joe	University of Delaware	Full Professor
Bret Johnson	U.S. Securities and Exchange Commission & George Mason	Fellow & Assistant
Kasper Jønsson	Copenhagen Business School	Ph.D. Student
Preetika Joshi	McGill University	Assistant Professor
Boochun Jung	University of Hawai'i at Mānoa	Full Professor
Jaekon Jung	University of Hawai'i at Mānoa	Ph.D. Student
Michael Jung	University of Delaware	Associate Professor
Manu Ka'iama	University of Hawai'i at Mānoa	Instructor
Najlaa Kallousa	Koc University	Assistant Professor
Saipriya Kamath	London School of Economics	Assistant Professor
Prasanna Karhade	University of Hawai'i at Mānoa	Assistant Professor
Kurt Kawafuchi	University of Hawai'i at Mānoa	Board of Advisor
Urooj Khan	Columbia University	Associate Professor
Byungki Kim	University of Queensland	Assistant Professor
Hyeonjo Kim	University of Hawai'i at Mānoa	Ph.D. Student
Ja Ryong Kim	University of Nottingham	Assistant Professor
Jaewoo Kim	University of Oregon	Assistant Professor
Minjae Kim	University of Texas at Austin	Ph.D. Student
Sehee Kim	Seoul National University	Ph.D. Student

Tae Wook (Ryan) Kim	University of Hong Kong	Assistant Professor
Yong Mi Kim	Korea University	Ph.D. Student
Jeong Bon Kim	City University of Hong Kong	Full Professor
Janet Kimbrell	Oklahoma State University	Retired Full Professor
Katherine Kinkela	Iona College	Associate Professor
Marcus Kirk	University of Florida	Associate Professor
Bjørn Kjos-hanssen	University of Hawai'i at Mānoa	Full Professor
Tyler Kleppe	University of Kentucky	Assistant Professor
Robert Knechel	University of Florida	Full Professor
Tami Knotts	Louisiana State University, Shreveport	Full Professor
HyunSahn Ko	Korea Advanced Institute of Science and Technology (KAIST)	Ph.D. Student
Xiangnian Kong	University of Hong Kong	Ph.D. Student
Jared Koreff	Trinity University	Assistant Professor
Kimberly Krieg	University of San Diego	Assistant Professor
Trent Krupa	University of Connecticut	Ph.D. Student
Katie Landgraf	Walden University	Ph.D. Student
Bradley Lawson	Oklahoma State University	Associate Professor
Bryan Lee	Deakin University	Assistant Professor
Caroline Lee	Temple University	Ph.D. Student
Charles Lee	Stanford University	Full Professor
Jay Junghun Lee	University of Massachusetts Boston	Associate Professor
Joon Lee	Korea University	Associate Professor
Seung Lee	University of Southern Denmark	Assistant Professor
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Woo-Jong Lee	Seoul National University	Associate Professor
Lijun (Gillian) Lei	University of North Carolina at Greensboro	Assistant Professor
Ang Li	ESSEC Business School	Ph.D. Student
John Li	Ryerson University	Assistant Professor
Shengnan Li	Rutgers University	Ph.D. Student
Shu-Hsing Li	National Taiwan University	Full Professor
Shuo Li	Western Washington University	Assistant Professor
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Zining Li	Loyola Marymount University	Assistant Professor
Xiao Liang	Nanjing Audit University	Assistant Professor
Alexandra Lilje	Leibniz University Hanover	Research Associate
Jee-Hae Lim	University of Hawai'i at Mānoa	Full Professor
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Chuan Lin	University of Hong Kong	Ph.D. Student
Steve Lin	University of Memphis	Full Professor
Zhilu Lin	Clarkson University	Assistant Professor
Christophe Van Linden	Illinois State University	Assistant Professor
Zhejia Ling	California State University, Fullerton	Assistant Professor
Tom Linsmeier	University of Wisconsin - Madison	Full Professor
Jiaxin Liu	Morgan State University	Assistant Professor
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Xiaotao Liu	Northeastern University	Associate Professor
Brandon Lock	Baruch College	Assistant Professor
Wei Ting Loh	University of Washington	Ph.D. Student
Eric Lohwasser	Colorado State University	Assistant Professor
Sara Longo	Free University of Bolzano	Assistant Professor
Johan Lorentzon	Karlstad University Sweden	Assistant Professor
Lucas K. Love	Carlsmith Ball LLP	Partner
Larry Low	San Francisco State University	Assistant Professor
D. Jordan Lowe	Arizona State University	Full Professor
Yi Luo	Queen's University	Ph.D. Student
Daniel Lynch	University of Wisconsin - Madison	Associate Professor

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Arpine Maghakyan	Aalto University	Ph.D. Student
Lucas Mahieux	Tilburg University	Assistant Professor
Iván Marinovic	Stanford University	Full Professor
Roy Martin	Oklahoma State University	Ph.D. Student
Stephani Mason	Depaul University	Assistant Professor
Dawn Matsumoto	University of Washington	Full Professor
Steven Matsunaga	University of Oregon	Full Professor
Karen McCarron	Georgia Gwinnett College	Assistant Professor
Eduard O. Merc	Universitty of Hawaii at Mānoa	Instructor
Devan Mescall	University of Saskatchewan	Full Professor
Beatrice Michaeli	University of California, Los Angeles	Assistant Professor
Myron Mitsuyasu	University of Hawai'i at Mānoa	Lecturer
Brian Mittendorf	Ohio State University	Full Professor
Rebekah Moore	James Madison University	Assistant Professor
Austin Moss	University of Iowa	Ph.D. Student
Terence Mott	Burzenski & Co, PC	Audit Supervisor
Sidharth Murthy	Deakin University	Ph.D. Student
Yoonsoo Nam	Washington State University	Ph.D. Student
Jim Naughton	University of Virginia	Associate Professor
Tilda Nguyen	University of Wisconsin	Assistant Professor
Hyung Il Oh	Korea Advanced Institute of Science and Technology (KAIST)	Assistant Professor
Marcel Olbert	London Business School	Assistant Professor
Dolly Omiya	University of Hawai'i at Mānoa	Director
Regina Ortman	Paderborn University	Assistant Professor
N. Bugra Ozel	University of Pennsylvania	Associate Professor
Jing Pan	Southern Methodist University	Assistant Professor
Joyce Pang	Ernst & Young	Assurance Staff
David Park	Seoul National University	Ph.D. Student
Seyoung Park	University of Oregon	Ph.D. Student
Sunyoung Park	Seoul National University	Ph.D. Student
You-II (Chris) Park	University of Hawai'i at Mānoa	Assistant Professor
Duri Park	Sogang University	Assistant Professor
Tom Pearson	University of Hawai'i at Mānoa	Full Professor
Duo Pei	Rutgers University	Ph.D. Student
Yan Peng	Fordham University	Associate Professor
Anh Persson	University of Illinois at Urbana-Champaign	Assistant Professor
Jeffery Piao	University of Florida	Ph.D. Student
Mort Pincus	Univerrisity of California, Irvine	Full Professor
Jedson Pinto	University of Texas at Dallas	Assistant Professor
James Potepa	American University	Assistant Professor
Hamid Pourjalali	University of Hawai'i at Mānoa	Full Professor
Lin Qiu	Hong Kong University	Assistant Professor
Tian Qiu	University of Kentucky	Ph.D. Student
Phillip Quinn	University of Washington - Seattle	Assistant Professor
Pamela Quon	Athabasca University	Academic Coordinator
Mahmud Rahman	University of Texas at Arlington	Ph.D. Student
Sri Ramamoorti	University of Dayton	Associate Professor
Abhishek Ramchandani	University of Texas at Austin	Ph.D. Student
Eric Rapley	Colorado State University	Assistant Professor
Caleb Rawson	University of Arkansas	Assistant Professor
Kenneth Reichelt	Louisiana State University	Full Professor
Helen Ren	University of Liverpool	Assistant Professor
Vernon Richardson	University of Arkansas	Full Professor
Lawrence Rodriguez	University of Hawai'i at Mānoa	Board of Advisor
Carsten Rohde	Copenhagen Business School	Full Professor

Vane Roley	University of Hawai'i at Mānoa	Full Professor
Miles Romney	Florida State University	Assistant Professor
J. Christian Plesner Rossing	University of Tampa	Associate Professor
Naomi Rothenberg	University of Alberta	Associate Professor
Peter Rowan	University of Hawai'i at Mānoa	Ph.D. Student
Thomas Ruchti	Carnegie Mellon University	Assistant Professor
Janean Rundo	University of Cincinnati	Ph.D. Student
Stephen Ryan	New York University	Full Professor
Kerri-Ann Sanderson	Bentley University	Assistant Professor
Kristine Santaniello	University of Hawai'i at Mānoa	Graduate Student
Bharat Sarath	Rutgers University	Full Professor
Ulrich Schäfer	University of Zurich	Assistant Professor
Ed Schell	University of Hawai'i at Mānoa	Retired Instructor
Katherine Schipper	Duke University	Full Professor
Jordan Schoenfeld	Dartmouth College	Associate Professor
Joe Schroeder	Indiana University	Assistant Professor
Tim Seidel	Brigham Young University	Associate Professor
Joanna Shaw	Michigan State University	Ph.D. Student
Amy Sheneman	Ohio State University	Assistant Professor
Mei Sheng	University of Hong Kong	Ph.D. Student
Terry Shevlin	University of California, Irvine	Full Professor
Zhenyang Shi	Chinese University of Hong Kong	Ph.D. Student
Timothy Shields	Chapman University	Associate Professor
Donny Shimamoto	Intraprisetechnologies LLC	Managing Partner
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Ming Shou	University of Hawai'i at Mānoa	Ph.D. Student
Akinobu Shuto	University of Tokyo	Associate Professor
Sandy Sio	University of Macau	Ph.D. Student
Ewa Sletten	Ohio State University	Associate Professor
Kevin Smith	Stanford University	Assistant Professor
Naomi Soderstrom	University of Melbourne	Full Professor
Matias Sokolowski	University of New Mexico	Assistant Professor
Scarlett Song	University of New Hampshire	Assistant Professor
Gurpal Sran	University of Chicago	Ph.D. Student
Matthew Stallings	Boise State University	Assistant Professor
Kevin Standridge	Duke University	Ph.D. Student
Jack Stecher	University of Alberta	Associate Professor
Arthur Stenzel	University of St.Gallen	Assistant Professor
Janae Stilwell	PricewaterhouseCoopers	Audit Associate
Douglas Stockbridge	University of Michigan	Ph.D. Student
William Strawsver	Sam Houston State University	Assistant Professor
Douglas Stuart	University of Victoria	Teaching Professor
Sarah Barron Stuber	Texas A&M University	Assistant Professor
Nancy Su	Lingnan University	Full Professor
Estelle Sun	Boston University	Assistant Professor
Kate Suslava	Bucknell University	Assistant Professor
David Swanson	University of Rochester	Ph.D. Student
Hui Tan	ESSEC Business School	Ph.D. Student
Hun-Tong Tan	Nanyang Technological University	Full Professor
Ina Taneva	University of Edinburgh	Associate Professor
Chao Tang	Hong Kong University of Science and Technology	Assistant Professor
Wei Tang	Georgetown University	Associate Professor
Cong Tao	ESSEC Business School	Ph.D. Student
Alexsandro Toaldo	Universidade Presbiteriana Mackenzie	Ph.D. Student
Howard Todo	University of Hawai'i at Mānoa	Board of Advisor
Karen Ton	Emory University	Assistant Professor

Vinicius Toporcov	Universidade Presbiteriana Mackenzie	Ph.D. Student
Anh Tran	Monash University	Ph.D. Student
J. Mike Truelson	Virginia Tech	Ph.D. Student
Steve Utke	University of Connecticut	Assistant Professor
Prabhu Venkatachalam	Indian Institute Of Management, Bangalore	Ph.D. Student
Mary Vernon	University of Wisconsin - Madison	Ph.D. Student
Andres Vinelli	Center for American Progress	Full Professor
Annie Wang	University of California, Irvine	Ph.D. Student
Emma Wang	University of Toronto	Ph.D. Student
Hui Wang	Hong Kong University of Science and Technology	Ph.D. Student
Qian Wang	Iowa State University	Associate Professor
Rencheng Wang	Singapore Management University	Associate Professor
Suye Wang	University of Texas at Arlington	Ph.D. Student
Wei Wang	Temple University	Assistant Professor
Yakun Wang	Chinese University of Hong Kong	Assistant Professor
Yiding Wang	University of Oklahoma	PhD Student
Jessica Watkins	University of Notre Dame	Assistant Professor
Arndt Weinrich	University of Paderborn	Assistant Professor
Christopher Williams	University of Michigan	Associate Professor
Tomeika Williams	Baker College	Associate Professor
Kean Wu	Rochester Institute of Technology	Associate Professor
Qiang Wu	Hong Kong Polytechnic University	Full Professor
Qiong Wu	University of Hong Kong	Ph.D. Student
Shijia Wu	University of California, Irvine	Ph.D. Student
Jingjing Xia	City University of Hong Kong	Assistant Professor
Shijun Xia	University of California, Irvine	Ph.D. Student
Zhongnan (Tracy) Xiang	Temple University	Ph.D. Student
Jason Xiao	University of Rochester	Assistant Professor
Li Xiao	University of Alberta	Assistant Professor
Fujiao Xie	City University of New York, Brooklyn College	Assistant Professor
Hongkang Xu	University of Massachusetts Dartmouth	Assistant Professor
Rosy Xu	University of Miami	Ph.D. Student
Shi Xu	Chinese University of Hong Kong	Ph.D. Student
Tu Xu	University of Hawai'i at Mānoa	Assistant Professor
Han Yan	New York University	Ph.D. Student
Huihao Yan	Baruch College	Assistant Professor
Detian Yang	University of Hong Kong	Ph.D. Student
Fan Yang	Chinese University of Hong Kong	Ph.D. Student
Holly Yang	Singapore Management University	Associate Professor
Shijie Yang	Chinese University of Hong Kong	Assistant Professor
Alfred Yebba	Binghamton University, State University of New York	Assistant Professor
Feng Yeo	University of South Carolina	Assistant Professor
Ari Yezegel	Bentley University	Associate Professor
Amanda AW Yong	Singapore Management University	PhD Student
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Sung Wook Yoon	California State University, Northridge	Full Professor
Young Yoon	University of California, Berkeley	Ph.D. Student
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Yao Yu	University of Massachusetts Amherst	Assistant Professor
Zhige Yu	University of Hong Kong	Ph.D. Student
Yong Yu	University of Texas at Austin	Full Professor
Tzachi Zach	Ohio State University	Associate Professor
Gaoqing Zhang	University of Minnesota	Associate Professor
Janus Jian Zhang	Hong Kong Baptist University	Ph.D. Student
Jenny Li Zhang	University of British Columbia	Associate Professor
Jiarui (Iris) Zhang	College at Brockport, State University of New York	Assistant Professor

Jinping Zhang	National University of Singapore	Ph.D. Student
Xiu-Ye Zhang	Australian National University	Assistant Professor
Keyi Zhao	Rutgers University	Ph.D. Student
Wanjia Zhao	Texas A&M University	Ph.D. Student
Ronghuo Zheng	University of Texas at Austin	Assistant Professor
Yuxiang Zheng	University of British Columbia	Ph.D. Student
Jian Zhou	University of Hawai'i at Mānoa	Full Professor
Yu Zhou	Guandong University of Finance and Economics	Assistant Professor
Haoran Zhu	University of Hong Kong	Ph.D. Student
Aleksandra Zimmerman	Florida State University	Assistant Professor
Yuan Zou	Harvard University	Assistant Professor
Luo Zuo	Cornell University	Associate Professor