

KAI GU

Bauer College of Business
University of Houston
Melcher Hall Room 390N
4750 Calhoun Road
Houston, Texas 77204

kgu@bauer.uh.edu
Office Tel: 713-743-4855
Cell Phone: 608-609-3148

EDUCATION

Ph.D. (Major-Accounting), University of Houston, Expected May 2022

Master of Science in Business, University of Kansas, May 2017

Master of Accountancy, University of Wisconsin-Madison, May 2015

Bachelor of Business Administration (Double Major-Accounting and Actuarial Science), University of Wisconsin-Madison, May 2014

RESEARCH INTERESTS

Information Reporting and Processing Behaviors, Individual Differences, Standard Setting, Psychological/Sociological Explanations of Accounting Phenomenon

DISSERTATION

“Why Accounting Regulation? An Interplay between Managerial Manipulation and Investor Experience”

Chair: Tong Lu

Committee Members: Haijin Lin, Shiva Sivaramakrishnan, Praveen Kumar

WORKING PAPERS

“Accounting Conservatism and Debt Contracting: The Roles of Liquidation Value and Information Search” (Analytical)

Status: undergoing revisions for submission to Journal of Accounting Research

Presentations: University of Houston (2019), 2020 Deloitte Doctoral Consortium, 2021 Financial Market and Corporate Governance Conference, 2021 AAA Annual Meeting

“Investor-Specific Auditing” (Analytical)

Status: undergoing revisions for submission to The Accounting Review

Presentations: 2021 Lone Star Accounting Research Conference, 2022 Auditing Section Midyear Meeting (upcoming)

“Political Uncertainty and Financial Statement Readability” (Archival)
with Meng Qiu, Zhichao Zhang, and Junrui Zhang
Status: revise and resubmit at Research in International Business and Finance
Presented at 2021 China International Risk Forum (coauthor), 2021 AAA Annual Conference (coauthor)

“Government Officials' Political Career Expectation and Firm Over-investment” (Archival)
with Meng Qiu, Zhichao Zhang, and Junrui Zhang
Status: under review at Pacific-Basin Finance Journal

WORK IN PROGRESS

“The Economics of AQI Disclosure” (Analytical)
with Tong Lu and Haresh Sapra
Status: main analysis

“How Does the Market Price Analyst Forecasts? A Fresh Look” (Archival)
with Steve Crawford and Sai Harsha Katuri
Status: preliminary analysis

“The Informational Value of Consistent Financial Reporting” (Archival)
with Shiva Sivaramakrishnan and Arpita Shroff
Status: literature review

“Individual-Specific Monitoring” (Experimental)
Status: experiment design

TEACHING EXPERIENCE

Instructor, University of Houston
Cost Accounting, Spring 2020 Rating: 4.6/5.0 (hybrid of classroom and online teaching)

Guest Lecturer, University of Houston
Cost Accounting, Fall 2019

Guest Lecturer, University of Houston
Financial Statement Auditing, Summer 2018

Graduate Teaching Assistant, University of Kansas
Intermediate Accounting for Finance, Fall 2016

Graduate Teaching Assistant, University of Wisconsin-Madison
Accounting Principles, Fall 2014

Economics Tutor, University of Wisconsin-Madison
Principles of Microeconomics & Principles of Macroeconomics, 2012-2013

HONORS AND AWARDS

FARS Excellence in Reviewing, 2021 AAA Annual Meeting
Best Paper Award for PhD Symposium, 2021 Financial Markets and Corporate Governance Conference
Bauer Doctoral Fellowship, University of Houston, 2017-Present
Clarence Coleman Business Scholarship/J. M. and Emma B. Ketchum Scholarship in Business/Manaugh Memorial Scholarship, University of Kansas, 2016-2017
W. A. Tholen Scholarship, University of Kansas, 2015-2016
Chancellor's Fellowship, University of Kansas, 2015-2017
Academic & Development Excellence Scholarship, University of Wisconsin-Madison, 2014-2015
Academic & Achievement Award, University of Wisconsin-Madison, 2014
Velna A. Wells Scholarship, University of Wisconsin-Madison, 2012-2014

CONFERENCE PARTICIPATION

2022 Auditing Section Midyear Meeting (upcoming): Presenter, Reviewer	January 2022
2021 Contemporary Accounting Research Conference	October 2021
2021 AAA Annual Meeting: Presenter, Discussant, Moderator, and Reviewer	August 2021
2021 Financial Markets and Corporate Governance Conference: Presenter	April 2021
2021 Bauer Accounting Research Symposium	February 2021
2021 Lone Star Accounting Research Conference: Presenter	February 2021
2021 FARS Midyear Meeting: Reviewer	January 2021
2020 ABO Research Conference	October 2020
2020 AAA Deloitte Doctoral Consortium: Consortium Fellow	June 2020
2020 Lone Star Accounting Research Conference	February 2020
2020 FARS Midyear Meeting, Nashville: Reviewer	January 2020
2020 Auditing Section Midyear Meeting: Discussant	January 2020
2019 ABO Research Conference	October 2019
2019 Bauer Accounting Research Symposium	February 2019
2019 Lone Star Accounting Research Conference	January 2019
2018 ABO Research Conference	October 2018
2018 Bauer Accounting Research Symposium	February 2018
2018 FARS Midyear Meeting	January 2018
2018 Lone Star Accounting Research Conference	January 2018
2017 FARS Midyear Meeting	January 2017
2016 Deloitte/KU Auditing Symposium	May 2016

OTHER WORK EXPERIENCE

Graduate Research Assistant, University of Houston, 2017-Present

Graduate Research Assistant, University of Kansas, 2015-2017

Technical Accounting Intern, Connor Group, Palo Alto, CA, 2014

Auditing Intern, Shanghai Zhaoxin Public Accountants Co., Ltd., Shanghai, China, 2012

MEMBERSHIP

American Accounting Association, 2015-Present

ACADEMIC REFERENCES

Tong Lu

Associate Professor of Accounting

University of Houston

tlu@bauer.uh.edu

713-743-0448

Shiva Sivaramakrishnan

Henry Gardiner Symonds Professor of Accounting

Rice University

kshiva@rice.edu

713-348-4653

Haijin Lin

Associate Professor of Accounting

University of Houston

hlin@central.uh.edu

713-743-7771