

THE UNIVERSITY OF BRITISH COLUMBIA
Curriculum Vitae for Faculty Members

Date: May 4, 2020

Initials: KL

1. **SURNAME:** Lo **FIRST NAME:** Kin
MIDDLE NAME(S): --
2. **DEPARTMENT/SCHOOL:** Accounting Division
3. **FACULTY:** Commerce and Business Administration (Sauder School of Business)
4. **PRESENT RANK:** Associate Professor **SINCE:** July 2006
5. **POST-SECONDARY EDUCATION**

University or Institution	Degree	Subject Area	Dates
Northwestern University	Ph.D.	Accounting Information & Management	December 1999
Northwestern University	M.S.	Accounting Information & Management	June 1997
University of Calgary	B.Comm	Accounting	June 1992

Title of Dissertation and Name of Supervisor

- Economic consequences of changes in executive compensation disclosure rules
- Supervised by Robert Magee

Special Professional Qualifications

- Fellow Chartered Accountant, since February 2014 (honorary)
- Chartered Accountant, since 1994

6. **EMPLOYMENT RECORD**

(a) *Prior to coming to UBC*

University, Company or Organization	Rank or Title	Dates
PricewaterhouseCoopers LLP	Tax Specialist; Staff Accountant	May 1991 to September 1994

(b) *At UBC*

Rank or Title	Dates
Senior Associate Dean--Students	July 2015 – present
Associate Professor	July 2006 – present
Assistant Professor	July 1999 – June 2006

(c) *Date of granting of tenure at U.B.C.:*

July 2006

7. **LEAVES OF ABSENCE**

University, Company or Organization at which Leave was taken	Type of Leave	Dates
University of California – Irvine and UBC	sabbatical	Jan – Dec, 2009
MIT Sloan School of Management	unpaid	Jul 2003 to Jun 2004

8. TEACHING**(a) Areas of special interest and accomplishments**

- Financial reporting
- Applying accounting theory in practice
- Empirical research in financial reporting
- Tax Planning

(b) Courses Taught at UBC

Session	Course Number	Scheduled Hours	Class Size	Hours Taught			
				Lectures	Tutorials	Labs	Other
2017 W	Comm 450		50	39			
2014 W	Comm 450		2 × 40	39			2 sections
2013 W	Comm 657		4	39			Co-taught
2013 W	Comm 353		2 × 50	39			2 sections
2012 W	Comm 353		2 × 45	39			2 sections
2011 W	Comm 657		5	39			Co-taught
2011 W	Comm 353		2 × 45	39			2 sections
2010 W	Comm 353		2 × 40	39			2 sections
2009 W	Comm 657		4	39			Co-taught
2009 W	Comm 450		40	39			
2008 W	Comm 353		46	39			
2007 W	Comm 450		45	39			
2007 W	Comm 353		48	39			
2006 W	Baac 500		2 × 30	20			2 sections
2006 W	Comm 452		17	39			
2006 W	Comm 450		2 × 45	39			2 sections
2005 W	Comm 657		2	39			
2005 W	Comm 450		2 × 40	39			
2004 W	Comm 452		25	39			
2004 W	Comm 450		2 × 40	39			2 sections
2002 W	Comm 695		3	39			
2002 W	Comm 353		2 × 40	39			2 sections
2002 W	Comm 452		32	39			
2001 W	Comm 452		30	39			
2001 W	Comm 353		3 × 42	39			3 sections
2000 W	Comm 353		3 × 40	39			3 sections
2000 W	Comm 695		4	39			
1999 W	Comm 353		3 × 37	39			3 sections

(c) Graduate Students Supervised

Student Name	Program Type	Year		Principal Supervisor	Co-Supervisor(s)
		Start	Finish		
Yi Duo	Doctoral dissertation committee	Feb 2015	Oct 2017	Self	Dan Simunic
Shuo Yang	Doctoral dissertation committee	Mar 2014	Jun 2015	Russell Lunholm	
Yun Ke	Doctoral dissertation committee	Apr 2013	Jul 2015	Self	Sandra Chamberlain
Tracy Gu	Doctoral dissertation committee	Apr 2013	Sep 2014	Self	Dan Simunic
Insup Lee	Korea 1+1 Program	Dec 2012	Jun 2014	Self	
Misun Oh	Korea 1+1 Program	Sep 2012	Dec 2013	Self	

Alvis Lo	Doctoral dissertation committee	Jul 2010	Dec 2011	Self	
Sohyung Kim	Doctoral dissertation committee	Jul 2009	Apr 2012	Self	Sandra Chamberlain
Jennifer Howell	MBA Industry Project	Feb 2010	May 2010	Self	
Serena Wu	Doctoral dissertation committee	Mar 2006	Nov 2009	Self	Sandra Chamberlain
Minlei Ye	Doctoral dissertation committee	Jul 2007	Aug 2009	Dan Simunic	
Louis-Philippe Sirois	Doctoral dissertation committee	Jul 2007	Aug 2009	Dan Simunic	
Serena Wu	Co-author	Mar 2006	Ongoing	Self	
Minlei Ye	Co-author	May 2006	Ongoing	Self	
Sohyung Kim	Co-author	May 2006	Ongoing	Self	
Sohyung Kim	Doctoral program First Year Paper	Oct 2005	Jun 2006	Self	
Yanmin Gao	Doctoral program First Year Paper	May 2001	Mar 2002	Self	
Vlatko Mrcic	MBA Industry Project	May 2007	January 2008	Self	
Dong Gyu Choi	MBA Industry Project	June 2007	Nov 2007	Self	

(d) *Continuing Education Activities*

- CPA Education Foundation Speakers' Series, "Understanding Assessment – Developing better exams by applying best-practices." KPU Richmond, June 11, 2018.
- Chartered Professional Accountants' Education Foundation of BC, Accounting Educators' Symposium, June 2017
- Chartered Accountants' Education Foundation of BC, Accounting Educators' Symposium, June 2015
- Chartered Accountants' Education Foundation of BC, Accounting Educators' Symposium, June 2013
- Chartered Accountants' Education Foundation of BC, Accounting Educators' Symposium, June 2011
- Various Food for Thought seminars – September 2015 – March 2016
- Teaching lunch with Anthony Clarke, January 2011
- Institute of Chartered Accountants of BC, IFRS—A Comparison to Canadian GAAP, June 2010
- Institute of Chartered Accountants of BC, Accounting Standards for Private Enterprises, May 2010
- Teaching lunch with Dan Pratt, September 2009
- Instructional Skills Workshop (3 days) – Centre for Teaching and Academic Growth, Fall 1999

(e) *Visiting Lecturer (indicate university/organization and dates)*

- Copenhagen Business School, June to July, 2013.
- MIT Sloan School of Management, September 2003 to May 2004.

(f) *Other*

- Academic Director and Instructor, 3-month course organized for 15 members from the Shaanxi Taxation Bureau, September – December 2009.
- Academic Director and Instructor, 3-month course organized for 30 members from the Beijing Taxation Bureau, September – November 2008.
- Academic Director and Instructor, 3-month course organized for 45 members from the Beijing and Xi'an Taxation Bureaus, September – November 2007.
- Academic Director and Instructor, 3-month course organized for 36 members from the Beijing and Xi'an Taxation Bureaus, August – November 2006.
- Academic Director and Instructor, 2-month course organized for 30 members from the Beijing Taxation Bureau, August – November 2005.

9. SCHOLARLY AND PROFESSIONAL ACTIVITIES

(a) *Areas of special interest and accomplishments*

- Financial reports communicate information to parties outside an organization. My research examines how external parties, such as shareholders, use the information contained in management's forecasts, conference calls and webcasts, annual reports, analyst reports, quarterly earnings announcements, and proxy statements. I also study the political and economic forces that shape the regulatory regimes that govern the minimum level of disclosure.

(b) *Research or equivalent grants (indicate under COMP whether grants were obtained competitively (C) or non-competitively (NC))*

Granting Agency	Subject	COMP	\$ Per Year	Year	Principal Investigator	Co-Investigator(s)
SSHRC	Cognitive biases and financial markets	C	\$23,900 23,900 24,600	2015 2013 2012	Kin Lo	Rafael Rogo
SSHRC	Bounded rationality and cognitive biases in financial markets	C	18 489 21,976 26,535	2010 2009 2008	Kin Lo	n/a
CICA/ CAAA*	Expected costs and benefits of recent securities regulation: The U.S. Sarbanes-Oxley Act and Multilateral Instrument 52-111	C	10 000	2007	Kin Lo	Serena Wu, Minlei Ye, Sohyung Kim
SSHRC	Management forecasts and information efficiency	C	37,760 37,760 37,800	2007 2006 2005	Xia Chen	Kin Lo Qiang Cheng
SSHRC	Financial disclosures and information asymmetry	C	15,000 15,000 15,000	2006 2005 2004	Kin Lo	Stephen Brown Stephen Hillegeist
SSHRC	On the use of disclosures outside financial statements	C	20,825 20,825 20,825	2003 2002 2001	Kin Lo	Thomas Lys
UBC-HSS	Large Grant	C	7,400	2001	Kin Lo	
UBC-HSS	Small grant	C	1,654	2000	Kin Lo	
SSHRC	New scholar grant	NC	4,000	1999	Kin Lo	
UBC	New faculty grant	NC	2,000	1999	Kin Lo	
Fac of Comm	New faculty grant	NC	20,000	1999	Kin Lo	

* CICA is the Canadian Institute of Chartered Accountants
CAAA is the Canadian Academic Accounting Association

(c) *Research or equivalent contracts (indicate under COMP whether grants were obtained competitively (C) or non-competitively (NC)).*

Granting Agency	Subject	COMP	\$ Per Year	Year	Principal Investigator	Co-Investigator(s)
N/A						

(d) *Invited Presentations*

- Research Workshop – “Earnings management, firm location, and financial reporting choice: An analysis of fair value reporting for investment properties in an emerging market.”
 Presented at:
 - University of Windsor, Odette School of Business (May 2018)
 - University of Auckland Business School (January 2014)
 - Singapore Management University (March 2013)
 - Boston College (March 2013)
- Research Workshop – “Earnings management and annual report readability.”
 Presented at:
 - Cubist Systematic Strategies, LLC, New York, NY (May 2017)
 - UBC-Oregon-Washington Accounting Research Conference (September 2014)
 - Queensland University Business School (December 2014)
- Teaching / learning Workshop – “Accounting concept inventory”
 Presented at:
 - Pearson Accounting Workshop Series, Vancouver (February 2016)
- “ ‘Say-on-pay’ votes and compensation practices”
 Presented at:
 - Centre for Sustainable Architecture for Finance in Europe (SAFE), House of Finance, Goethe University, Frankfurt, Germany, March 2015.
- Discussant, “What do analysts do?”
 Presented at:
 - Review of Accounting Studies* Research Conference, Milan, (November, 2011).
- Teaching / learning Workshop – “Applications of research in financial accounting courses and linkages with threshold concepts”
 Presented at:
 - Accounting Educators’ Symposium, CA Education Foundation, Vancouver (June 2011)
- Teaching / learning Workshop – “Using threshold concepts in intermediate accounting”
 Presented at:
 - Pearson Accounting Workshop Series, Toronto (April 2011)
 - Pearson Accounting Workshop Series, Calgary (March 2011)
- Research Workshop – “The effect of Seasonal Affective Disorder on financial analysts and equity market returns.”
 Presented at:
 - McGill University (Apr 2012)
 - UBC-Okanagan (March 2010)
 - University of Auckland (February 2010)
 - University of Toronto (April 2009)
 - University of California, Irvine (April 2009)
 - Financial Economics and Accounting Conference, University of Texas, Austin (November 2008)
- Discussant Presenter – “Materiality and voluntary disclosures.”
 Presented at:
 - Journal of Accounting and Economics* Research Conference (October 2008)
 (Discussants have the role of presenting another researcher’s paper accepted to the conference.)
- Research Workshop – “The effect of meeting or missing earnings expectations on information asymmetry.”

Presented at:

University of Minnesota (May 2007)

UBC-Oregon-Washington Accounting Research Conference (February 2005)

- Discussant Presenter – “Earnings quality at initial public offerings.”
Presented at:
Journal of Accounting and Economics Research Conference (October 2006)
(Discussants have the role of presenting another researcher’s paper accepted to the conference.)
- Symposium Presentation – “An economics-based approach to taxation and regulation of non-profit organizations: Analyses and recommendations for China.”
Presented at:
UBC Symposium, Building the foundations for a harmonious society – A Canada-China collaborative study on the development of China’s Charity Enhancement Law, July 2006.
- Research Workshop – “Are analyst research and corporate disclosures complements or substitutes?”
Presented at:
University of Chicago Graduate School of Business (April 2005)
Temple University, Fox School of Management (April 2005)
- Research Workshop – “The effects of scale differences on inferences in accounting research: coefficient estimates, tests of incremental association, and relative value relevance”
Presented at:
UBC-Oregon-Washington Accounting Research Conference (February 2005)
NYU Stern School of Business (December 2004)
UCLA Anderson School of Management (October 2004)
MIT Sloan School of Management (June 2004)
- Research Workshop – “Insider trading and voluntary disclosures”
Presented at:
MIT Sloan School of Management (March 2004)
- Research Workshop – “Conference Calls and Information Asymmetry”
Presented at:
Rutgers University (April, 2004)
University of California – Berkeley, Haas School of Business (November 2002)
University of Rochester, Simon Graduate School of Business Administration (December 2002)
- Guest Speaker – “Taxation in Market Economies”
Present to the Director General of the State Administration of Taxation and delegation, People’s Republic of China, at:
PricewaterhouseCoopers, Vancouver (October 2002)
- Research Workshop – “Voluntary Disclosure Frequency, Information Asymmetry and Regulation FD”
Presented at:
UBC-Oregon-Washington Accounting Research Conference (February 2002)
- Research Workshop – “Bridging the gap between value relevance and information content.”
Presented at:
Université Laval (September 2000)
UBC-Oregon-Washington Accounting Research Conference (February 2001)
- Panelist – Annual congress of the European Accounting Association, March 2000. Symposium on the “relevance of value relevance research.”

- Research Workshops – “Economic consequences of changes in executive compensation disclosure rules” at the following schools in 1999:

University of Oregon	Tulane University
University of Rochester	Hong Kong University of Science and Technology
Chinese University of Hong Kong	INSEAD
London Business School	

(e) *Other Presentations*

- UBC Research Workshops
 - “Bridging the gap between value relevance and information content.” (October 2000)
 - “Do market expectations rationally adjust for bias in analysts’ quarterly earnings forecasts?” (September 1999)

(f) *Other*

(g) *Conference Participation (Organizer, Keynote Speaker, etc.)*

- Discussant – Centre for Sustainable Architecture for Finance in Europe (SAFE) Workshop, House of Finance, Goethe University, Frankfurt, Germany (March 2015)
- Discussant – Annual Conference of the American Accounting Association (August, 2007)
- Discussant – Annual Conference of the Canadian Academic Accounting Association (June 2007)
- Presenter – Annual Conference of the Canadian Academic Accounting Association (June 2007)
- Presenter – American Accounting Association Annual Meeting, San Francisco (August 2005)
- Discussant – Annual Conference of the Canadian Academic Accounting Association (May 2005)
- Discussant – Annual Conference of the American Accounting Association (August, 2004)
- Discussant – Annual Conference of the Canadian Academic Accounting Association (May 2004)
- Discussant – Annual Conference of the American Accounting Association (August, 2002)
- Discussant – Annual Conference of the Canadian Academic Accounting Association (June 2000)
- Discussant – Financial Economics and Accounting Conference, University of Michigan, Ann Arbor (November 2000)

10. SERVICE TO THE UNIVERSITY

(a) *Memberships on committees, including offices held and dates*

- Data Access Framework Working Group (2019-present)
- University Data Model – Academic Model Working Group (2018-present)
- UBC Tuition Appeals Committee (2018-present)
- Chair, Applied Faculties Subcommittee of Senate Curriculum Committee (2017-present)
- Senate Academic Policy Committee (2017-present)
- Chair, Academic Policy Committee – Academic Year Working Group (2019-2020)
- Senate Budget Committee (2016-2017)
- Senate (2016-present)
- Senate Curriculum Committee (2015-present)
- Senate Admissions Committee (2015-present)
- Graduate Curriculum Committee (2015-present)
- Enrolment Executive Committee (2015-present)
- Learning Spaces Advisory Committee (2015-present)
- Sauder IT Governance Committee (2015-present)
- BCom Governance Committee (2015-present)
- Academic Programs, Teaching, and Learning Committee (ex-officio, 2015-present)
- Peer Review of Teaching, External Assessor (2012-2015)
- Awards and Performance Advisory Committee (2012-2013)
- Chair, Programs and Curriculum Committee (2011-2012)
- Peer Review of Teaching Development Committee (2011-2012)
- Appointment, Promotion, and Tenure Committee (2007-2008, 2010-2011)

- Programs and Curriculum Committee (2001-2, 2006-2009)
- Undergraduate Core Curriculum Committee (2010-2011)
- Academic Director, Beijing Taxation Bureau education program (2005 - 2009)
- Equity Committee (2004-2007)

(b) *Other service, including dates*

- University Examiner, PhD Oral Examination of Milka Dimitrova – Economics (July 2015)
- Chair, PhD Oral Examination of Donald Force – Library, Archival, and Information Studies (Dec 2013)
- Chair, PhD Oral Examination of Jie Cai – Economics (April 2010)
- Head advisor, Sauder Summit Global Case Competition organizing committee (2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020)
- Faculty advisor, John Molson Undergraduate Case Competition, Concordia University (2020)
- Faculty advisor, University of Navarra International Case Competition (2018)
- Faculty advisor, International Case Competition at Maastricht University (2017, 2018, 2019)
- Faculty advisor, HSBC/HKU Asia-Pacific Business Case Competition (2016, 2017, 2018, 2019)
- Faculty advisor, Marshall International Case Competition at University of Southern California (2009, 2012, 2013, 2017, 2018, 2019, 2020)
- Faculty advisor, Global Business Case Competition at Ritsumeikan Asia-Pacific University (2016, 2017, 2018, 2019)
- Faculty advisor, Belgrade Business International Case Competition at University of Belgrade (2015)
- Faculty advisor, Scotiabank International Case Competition at Ivey Business School (2014, 2015)
- Faculty advisor, Australia Undergraduate Business Case Competition (2014, 2015, 2016, 2017, 2018, 2019)
- Faculty advisor, International Case Competition at HKUST (2014, 2015, 2016, 2017, 2018)
- Faculty advisor, Brazil Case Competition at FGV Sao Paulo (2014)
- Faculty advisor, Champions Trophy Case Competition at University of Auckland (2010, 2011, 2012, 2013, 2014, 2015, 2018, 2019)
- Faculty advisor, Copenhagen Business School Case Competition, Denmark (2006, 2007, 2011, 2013, 2014, 2017, 2019)
- Faculty advisor, McGill Management International Case Competition, McGill University (2011, 2013)
- Faculty advisor, CA Case Competition (2008, 2009, 2010, 2011, 2012)
- Faculty advisor, Royal Roads International Case Competition (2007, 2008, 2009, 2010)
- Faculty advisor, Asian Business Case Competition, Nanyang Business School (2007)
- Faculty advisor, McCombs International Business Challenge at University of Texas, Austin (2005, 2006, 2007, 2008, 2009)
- Faculty advisor, JDC West case competition, general advisor (2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019)
- Faculty advisor, JDC West case competition, accounting event (2007)
- Faculty advisor, JDC West case competition, business strategy event (2007)
- Faculty advisor, JDC West case competition, finance event (2006, 2007, 2011)
- Faculty advisor, JDC West case competition, tax strategy events (2007)
- Faculty advisor, Intercollegiate Business Competitions at Queen's University, business policy event (2013 - 2014)
- Faculty advisor, Intercollegiate Business Competitions at Queen's University, ethics event (2013 - 2014)
- Faculty advisor, Intercollegiate Business Competitions at Queen's University, accounting event (2000 - 2014)
- Faculty advisor, Intercollegiate Business Competitions at Queen's University, finance event (2001 - 2014)
- Faculty advisor, Grant Thornton Accounting Case Competition (2001 - 2006)
- Faculty advisor, Case Competition Club (Sep 2006 – 2009)
- Faculty sponsor and case-writer, JDC West case competition, Vancouver (2006)
- Faculty liaison, UBC-ICABC Executive Education Programs (2001 - 2003).
- Faculty advisor, Strategic Simulation Commerce 492 (September to December 1999)

11. **SERVICE TO THE COMMUNITY**

(a) *Memberships on scholarly societies, including offices held and dates*

Member of:

- Canadian Academic Accounting Association
- American Accounting Association
- Chinese Accounting Professors' Association of North America

(b) *Memberships on other societies, including offices held and dates*

Member of:

- Chartered Professional Accountants of BC
- Canadian Institute of Chartered Professional Accountants

(c) *Memberships on scholarly committees, including offices held and dates*

Committee member of:

- SSHRC Insight Development Grant Adjudication Committee, 2015, 2016, 2017.
- Academic Advisory Council, Accounting Standards Board of Canada, September 2010 – present
- Best Dissertation Committee, American Accounting Association—Financial Accounting and Reporting Section, 2012-13.
- Technical Advisory Panel, Auditor General of BC, January 2011 – 2013
- Board of Evaluators, Uniform Final Evaluation, Canadian Institute of Chartered Accountants, November 2008 – 2011
- International Financial Reporting Standards Education Task Force, Canadian Institute of Chartered Accountants, March 2008 – present
- Presidential Search Committee, Institute of Chartered Accountants of BC, October 2006 – February 2008
- Exposure Draft Forum, Institute of Chartered Accountants of BC, September 2001 – present
- National Specialization Council, Canadian Institute of Chartered Accountants, 2002 – 2005
- Chartered Accountants Education Foundation of BC – Educators Symposium organizational committee, October 2002 – May 2003

(d) *Memberships on other committees, including offices held and dates*

- Honorary Board Member – D2D Destiny Foundation, November 2017 – present.
- Treasurer – Education Beyond Borders, Vancouver, November 2010 – present.
- Treasurer – Strata Council, Concordia I, Vancouver, August 2002 – 2016.
- President – Strata Council, Concordia I, Vancouver, June 2006 – May 2007.
- Treasurer – Vancouver Rogues Rugby Football Club, July 2005 – 2009.
- Treasurer – Vancouver Rugby Union, June 2007 – February 2008.

(e) *Editorships (list journal and dates)*

- Associate Editor – Journal of Accounting and Economics. Appointed for three-year terms in April 2003, 2006, and 2009.
- Editorial Board Member – Contemporary Accounting Research, 2007 - present.

(f) *Reviewer (journal, agency, etc. including dates)*

- Reviewer – Journal of Banking and Finance, August 2018 to present
- Reviewer – Journal of Accounting and Economics, February 2000 to present
- Reviewer – The Accounting Review, December 2000 to present
- Reviewer – Journal of Accounting Research, 2008 to present
- Reviewer – Journal of Financial Economics, January 2004 to present
- Reviewer – Review of Accounting Studies, 2006 to present
- Reviewer – Asia-Pacific Journal of Accounting and Economics, December 2001 to present
- Reviewer – Journal of Business, Finance, and Accounting, September 2001 to present
- Reviewer – American Accounting Association Annual Meetings, February 2000 to present
- Reviewer – Canadian Academic Accounting Association Meetings, February 2000 to present

- (g) *External examiner (indicate universities and dates)*
- McGill University, September 2009
 - UBC, September 2009
- (h) *Consultant (indicate organization and dates)*
- (i) *Other service to the community*
- External Reviewer, Science and Business Programs, Faculty of Science, University of Waterloo, March 2019.
 - External Reviewer, major unit review, Haskayne School of Business at the University of Calgary, March 2019.
 -
 - Referee for promotion – Thompson Rivers University, 2014.
 - Referee for tenure and promotion – McGill University, 2014.
 - Presenter – “Applications of research in financial accounting courses and linkages with threshold concepts,” presented to Chartered Accountants’ Education Foundation of BC, Accounting Educators’ Symposium, June 2011.
 - Presenter – “Application of financial economic theory in tax planning courses” presented to Chartered Accountants’ Education Foundation of BC, Accounting Educators’ Symposium, May 2006
 - Presenter – “Use of insights from accounting research in financial accounting courses” presented to Chartered Accountants’ Education Foundation of BC, Accounting Educators’ Symposium, May 2003

12. AWARDS AND DISTINCTIONS

- (a) *Awards for Teaching (indicate name of award, awarding organizations, date)*
- Killam Teaching Prize, March 2007.
 - Teaching Excellence Award nominee, Commerce Undergraduate Society, March 2007
 - Teaching Excellence Award nominee, Commerce Undergraduate Society, March 2004
 - Teaching Excellence Award nominee, Commerce Undergraduate Society, March 2003
- (b) *Awards for Scholarship (indicate name of award, awarding organizations, date)*
- (c) *Awards for Service (indicate name of award, awarding organizations, date)*
- Len Henriksson Award for outstanding contribution to student learning, Commerce Undergraduate Society, March 2015.
 - Nominee -- Len Henriksson Award for outstanding contribution to student learning, Commerce Undergraduate Society, March 2014.
 - Fellow Chartered Accountant, Institute of Chartered Accountants of BC, February 2014.
 - Just Desserts Award for service to UBC students, Alma Mater Society, March 2013.
 - Nominee -- Len Henriksson Award for outstanding contribution to student learning, Commerce Undergraduate Society, March 2013.
 - Nominee -- Len Henriksson Award for outstanding contribution to student learning, Commerce Undergraduate Society, March 2012.
 - Len Henriksson Award for outstanding contribution to student learning, Commerce Undergraduate Society, March 2011.
 - Len Henriksson Award for outstanding contribution to student learning, Commerce Undergraduate Society, March 2008.
- (d) *Other Awards*
- Coach of 1st place winning teams:
 - International Case Competition @ Maastricht University, May 2017.
 - International Case Competition @ Maastricht University, May 2017.
 - Champions Trophy International Case Competition, University of Auckland, February 2014.
 - Marshall International Case Competition, University of Southern California, February 2013.
 - CA Case Competition, CA School of Business, March 2012.
 - Champions Trophy International Case Competition, University of Auckland, February 2011.

- CA Case Competition, CA School of Business, March 2010.
- Champions Trophy International Case Competition, University of Auckland, February 2010.
- CBS Case Competition, Copenhagen Business School, March 2006.

13. OTHER RELEVANT INFORMATION (Maximum One Page)

THE UNIVERSITY OF BRITISH COLUMBIA
Publications Record

SURNAME: Lo

FIRST NAME: Kin
MIDDLE NAME(S):Initials: KL
Date: May 4, 2020**1. REFEREED PUBLICATIONS**

*Authorship shown same order as in published article, which is in normally alphabetic order.
Authors' contributions are presumed equal unless otherwise noted.*

(a) Journals

- Lo, K. and S.S. Wu, 2018. "The impact of Seasonal Affective Disorder on financial analysts." *The Accounting Review* 93, 309-333.
- Lo, K., F. Ramos, and R. Rogo, 2017. "Earnings management and annual report readability." *Journal of Accounting and Economics* 63, 1-25.
- Lo, K. and S.S. Wu, 2016. "Private information in executive compensation: The information role vs. the monitoring role of the board." *Corporate Governance: An International Review* 24, 5-23.
- Chen, X., Q. Cheng, and K. Lo, 2010. "On the relationship between analyst reports and corporate disclosures: Exploring the roles of information discovery and interpretation." *Journal of Accounting and Economics* 49, 206-226.
- Brown, S., S. Hillegeist, and K. Lo, 2009. "The effect of earnings surprises on information asymmetry." *Journal of Accounting and Economics* 47, 208-225.
- Lo, K., and S. Kim, 2006. "An economics-based approach to taxation and regulation of non-profit organizations: Analyses and recommendations for China." *Asia Pacific Journal of Social Work and Development* 17, 95-111. [K. Lo is principal author]
- Cheng, Q. and K. Lo, 2006. "Insider trading and voluntary disclosures." *Journal of Accounting Research* 44 (2006), 815-848.
- Brown, S., S. Hillegeist, and K. Lo, 2004. "Conference calls and information asymmetry." *Journal of Accounting and Economics* 37, 343-366.
- Lo, K., 2003. "Economic consequences of regulated changes in disclosure: the case of executive compensation." *Journal of Accounting and Economics* 35, 285-314. [Based on dissertation]
- Lo, K., and T.Z. Lys, 2000. "The Ohlson Model: contribution to valuation theory, limitations, and empirical applications." *Journal of Accounting, Auditing and Finance* 15, 337-367.
- Brown, S., K. Lo, and T.Z. Lys, 1999. "Use of R-squared in accounting research: measuring changes in value relevance over the last four decades." *Journal of Accounting and Economics* 28 (1999), 83-115.

Invited commentaries published by research journals

- Lo, K., 2012. "What do analysts do? Discussion of 'Information interpretation or information discovery: which role of analysts do investors value more?'" *Review of Accounting Studies* 17, 642-648.
- Lo, K., 2010. "Materiality and voluntary disclosures." *Journal of Accounting and Economics* 49, 133-135.

- Lo, K., 2008. "Earnings management and earnings quality." *Journal of Accounting and Economics* 45, 350-357.

(b) *Conference Proceedings*

(c) *Other*

2. **NON-REFEREED PUBLICATIONS**

(a) *Journals*

- *CA Magazine* 136 (March 2003 web edition) – "Is executive compensation a beauty pageant." www.camagazine.com/compensation

(b) *Conference Proceedings*

(c) *Other*

- Monthly column. "Research Corner," *Beyond Numbers* (official news magazine of the Institute of Chartered Accountants of BC), January 2006 to December 2012.
- News article. "A slow and steady convergence project" in a *Financial Times* special report: Understanding International Financial Reporting Standards (IFRS), September 28, 2004
- Dissertation. "Economic Consequences of Changes in Executive Compensation Disclosure Rules." (1999)

3. **BOOKS**

(a) *Authored*

Intermediate accounting, 4th Edition, Volume I, Pearson Canada, Toronto. ISBN 978-0-13-482008-8
Intermediate accounting, 4th Edition, Volume II, Pearson Canada, Toronto. ISBN 978-0-13-482007-1
 (K. Lo is 70% lead author, co-authored with George Fisher 30%; both completed in Jan/Feb 2019, copyright year 2020)

Intermediate accounting, 3rd Edition, Volume I, Pearson Canada, Toronto. ISBN 978-0-13-386594-3
Intermediate accounting, 3rd Edition, Volume II, Pearson Canada, Toronto. ISBN 978-0-13-416882-1
 (K. Lo is 75% lead author, co-authored with George Fisher 25%; both completed in Jan/Mar 2016, copyright year 2017)

Intermediate Accounting, 2nd Edition, Volume I, Pearson Canada, Toronto, ISBN 978-0-13-309864-8.
Intermediate Accounting, 2nd Edition, Volume II, Pearson Canada, Toronto, ISBN 978-0-13-325565-2.
 (K. Lo is 75% lead author, co-authored with George Fisher 25%; both completed in Jan/Mar 2013, copyright year 2014)

Intermediate Accounting, Volume I, Pearson Canada, Toronto, ISBN 978-0-13-701337-1.
Intermediate Accounting, Volume II, Pearson Canada, Toronto, ISBN 978-0-13-701336-4.
 (K. Lo is 75% lead author, co-authored with George Fisher 25%; both completed in Jan/Mar 2011, copyright year 2012)

(b) *Edited*

(c) *Chapters*

4. **PATENTS**

5. **SPECIAL COPYRIGHTS**

6. **ARTISTIC WORKS, PERFORMANCES, DESIGNS**

7. **OTHER WORKS**

8. **WORK SUBMITTED (including publisher and date of submission)**

- Skarlicki, D., R. Rogo, K. Lo, and B. Avolio, 2019. "The role of CEO accountability and perceived integrity in analysts' forecasts of a firm's earnings and share price." *Personnel Psychology*. Re-submitted February 11, 2019, second round.
- Chen, C., K. Lo, D. Tsang, and J. Zhang, 2018. "Earnings management, firm location, and financial reporting discretion: An analysis of fair value reporting for investment property in China." *Journal of Accounting and Public Policy*. Re-submitted March 22, 2020. Third round.
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9. **WORK IN PROGRESS (including degree of completion)**

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