

# DR. HOU, YU (侯宇)

## Associate Professor of Accounting

Smith School of Business  
Queen's University  
143 Union Street  
Kingston, ON, K7L 3N6  
Phone: 613-533-3249  
Email: [yu.hou@queensu.ca](mailto:yu.hou@queensu.ca)

---

### ACADEMIC EMPLOYMENT

---

#### Smith School of Business, Queen's University, Kingston, Canada

Associate Professor	2019-Present
On Parental Leave (2022-2023)	
Senior Research Fellow, CPA Ontario Centre	2021-Present
KPMG Fellow of Accounting	2017-2021
Assistant Professor	2013-2019

---

### EDUCATION

---

#### Doctor of Philosophy, Accounting

Rotman School of Management, University of Toronto, Toronto, Ontario, Canada

#### Doctor of Philosophy, Business Administration

School of Economics and Management, Tsinghua University, Beijing, China

#### Bachelor of Accounting

School of Economics and Management, Tsinghua University, Beijing, China

---

### RECENT RESEARCH INTERESTS

---

Disclosure, Auditing, Litigation, Patent

---

### FINANCIAL TIMES JOURNAL PUBLICATIONS

---

1. "Do Firms Mimic Industry Leaders' Accounting? Evidence from Financial Statement Comparability" With Gus De Franco and Mark Ma, *The Accounting Review*, forthcoming
2. "Chilling Effects of Patent Trolls" With Feng Chen, Jiaping Qiu, and Gordon Richardson, *Research Policy*, forthcoming
3. "Auditor Experience and the Timeliness of Litigation Loss Contingency Disclosures" With Feng Chen, Gordon Richardson, and Minlei Ye, *Contemporary Accounting Research*, Vol.35, No. 2, 2018

- 
4. “Strategic Disclosures of Litigation Loss Contingencies When Customer-Supplier Relationships Are at Risk” With Ling Cen, Feng Chen, and Gordon Richardson, *The Accounting Review*, Vol.93, No. 2, 2017
  5. “The Role of Diversification in the Pricing of Accruals Quality” *Review of Accounting Studies*, Vol.20, No. 20, 2015 (dissertation)

---

### WORKING MANUSCRIPTS

---

1. “CEOs' Legal Expertise and Strategic Disclosures of Litigation Loss Contingencies” With Feng Chen, Gordon Richardson, and Barbara Su (under review)
2. “Macroeconomic News in the Cross-Section of Firm Assets” With Artur Hugon, Matt Lyle, and Seth Pruitt
3. “Same-Firm Audit Office Switches and Informationally Motivated Opinion Shopping”, With Feng Chen and Jere Francis
4. “Does SEC Enforcement Promote or Deter Opportunistic Reporting?” With Mike Welker and Barbara Su

---

### OTHER PUBLICATIONS

---

1. “Information Transparency and Individual Investor Trading” With Haofeng Xu, *Finance Research*, Issue 3, 2012
2. “Accounting Standard Changes and Foreign Analyst Behavior: Evidence from China” With Xiaolin Chen and Yutao Wang, *China Journal of Accounting Research*, Issue 1, 2012
3. “The Local analysts' Information Advantage: Geographical Proximity or Familiarity with Accounting Standards?” With Xiao Chen and Yutao Wang, *Accounting Research*, Issue 12, 2010
4. “Investor Protection and Ownership Concentration: New Empirical Evidence from Control Right Transfer” With Yutao Wang, *Finance Research*, Issue 3, 2010
5. “Institutional Investors, Informed Trading and Market Efficiency” With Dongyan Ye, *Finance Research*, Issue 2, 2008

---

### MEDIA COVERAGE

---

1. Webinar, CPA Ontario and Smith Insights, “[Auditing and Controlling Cybersecurity Risks](#)” Nov 31, 2022
2. Article, Smith Insights, “[Making the Case for Lawyer CEOs](#)” Jun 10, 2021

3. Article, Smith Insights, "[For Copycat Accountants, Location Matters](#)" Nov 2, 2019
4. Article, Smith Insights, "[Patent Trolls Are Worse Than You Think](#)" Jul 8, 2019
5. Article, Smith Insights, "[Shopping for a Pretty Picture or An Accurate One?](#)" Feb 25, 2018

## **RECENT AWARDS AND GRANTS**

---

1. Social Sciences and Humanities Research Council (SSHRC) Insight Development Grant, Co-Investigator 2020
2. Social Sciences and Humanities Research Council (SSHRC) Insight Grant, Principal Investigator 2020
3. Social Sciences and Humanities Research Council (SSHRC) Insight Grant,
4. Co-Investigator 2020
5. DI McLeod Award, Smith School of Business 2016
6. New Researcher Award, Smith School of Business 2017
7. KPMG Fellowship in Accounting 2017
8. General Research Grant, Smith School of Business 2017
9. Social Sciences and Humanities Research Council (SSHRC) Insight Development Grant, Co-Investigator 2017
10. Social Sciences and Humanities Research Council (SSHRC) Insight Development Grant, Principal Investigator 2016
11. DI McLeod Award, Smith School of Business 2016
12. Research Initiation Grant, Smith School of Business 2013

## **SERVICE**

---

### Reviewing Activities:

- Editorial Board Member for *Contemporary Accounting Research*
- *Ad hoc* reviewer for *Accounting Horizon*, *Contemporary Accounting Research*, *Management Science*, *Journal of Accounting, Auditing & Finance*, and *Journal of International Accounting Research*
- *Ad hoc* Reviewer for Annual Conference on Financial Economics and Accounting, American Accounting Association Annual Meeting and Canadian Academic Accounting Association Annual Meeting
- Reviewing committee member for Social Sciences and Humanities Research Council of Canada (SSHRC) Insight Development Grants competition 2017 - 2019
- Regular Reviewer for the Research Grants Council (RGC) of Hong Kong - General Research Fund (GRF) and Early Career Scheme (ECS) 2014 – 2022

### Student Supervision:

- PhD Supervisor for Lin Bai (Initial Placement: Data Scientist at Capital One Canada)
- PhD Committee member for Jing Wang (Initial Placement: Post-Doc at Vanderbilt University)
- First Reader for MSc student Lei Luo
- Second Reader for MSc student Luke Phelps

Yu Hou | Smith School of Business | Queen's University  
yu.hou@queensu.ca | +1(613)533-3249

## **TEACHING EXPERIENCE**

---

### **Queen's University**

COMM 112 Introduction to Management Accounting, Commerce Core Course: 2014 – present

COMM 312 Intermediate Management Accounting, 2022

### **University of Toronto**

Managerial Accounting: 2012

### **Tsinghua University**

Financial Data Analysis: 2006 - 2007

## **CONFERENCE PARTICIPATION**

---

Contemporary Accounting Research Conference 2010 – 2022

Canadian Academic Accounting Association Annual Meeting 2011 - 2022

Review of Accounting Studies Conference 2014, 2022

Annual Conference on Financial Economics and Accounting 2014 & 2016

American Accounting Association Annual Meeting 2011 - 2022

Toronto Accounting Research Conference 2008 - 2017

University of Alberta Accounting Research Conference 2017- 2018

McMaster Accounting Research Symposium 2012 - 2016

Financial Accounting and Reporting Section Midyear Meeting 2013 & 2015

AAA Deloitte/J. Michael Cook Doctoral Consortium Lake Tahoe 2012

## **PROFESSIONAL AFFILIATIONS**

---

American Accounting Association (AAA)

Canadian Academic Accounting Association (CAAA)

Chinese Accounting Professors Association of North America (CAPANA)

## **PROFESSIONAL CERTIFICATES AND INDUSTRY EXPERIENCE**

---

- Research Analyst, China Security and Regulatory Commission (CSRC), Beijing, China, 2004-2006
  - Certified General Accountant (Inactive), CGA Institute, 2003
-