

# Qintao Fan

Associate Professor of Accounting (without tenure)

Lundquist College of Business

University of Oregon

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## Education

- Ph.D. in Business Administration; Major area: Accounting  
Graduate School of Business, Stanford University July 2004
- M.S. in Statistics  
Stanford University September 2001
- M.A. in Economics  
University of Maryland at College Park May 1998
- B.A. in Economics  
Renmin University of China July 1996

## Academic Positions

- Associate Professor  
Lundquist College of Business, University of Oregon 2016-present
- Associate Professor  
College of Business, University of Illinois at Urbana-Champaign 2012-2016
- Assistant Professor  
Haas School of Business, University of California at Berkeley 2004-2012
- Adjunct Assistant Professor  
Haas School of Business, University of California at Berkeley 2003-2004

## Research Interests

- Accounting information and incentive contracts
- Accounting information and equity valuation
- Corporate taxation

## **Publications in Refereed Journals**

- Fan, Q. 2007. Earnings Management and Ownership Retention for Initial Public Offering Firms: Theory and Evidence (*The Accounting Review*, 82 (1): 27-64)
- Dutta, S. and Q. Fan. 2009. Hurdle Rates and Project Development Efforts, (*The Accounting Review*, 84 (2): 405-432)
- Fan, Q. and X. Zhang. 2012. Accounting Conservatism, Information Aggregation, and the Quality of Financial Reporting, (*Contemporary Accounting Research* 29(1): 38-56)
- Dutta, S. and Q. Fan. 2012. Incentives for Innovation and Delegated versus Centralized Capital Budgeting, (*Journal of Accounting and Economics* 53(3): 592-611)
- Dutta, S. and Q. Fan. 2014. Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting, (*Review of Accounting Studies* 19(3):1047–1077)
- Dutta, S. and Q. Fan. 2016. Earnings Management and Dynamic Incentives, (*Journal of Law, Finance, and Accounting* 1(2): 361-394)
- Fan, Q. and W. Li. 2018. Leading Indicator Variables and Managerial Incentives in a Dynamic Agency Setting, (*Review of Accounting Studies* 23(4): 1715-1753)
- Fan, Q., N. Johnson, and T. Pfeiffer. 2023. The Impact of Intrafirm Incentive Conflicts on the Interplay between Tax Incidence and Economic Efficiency, (*Contemporary Accounting Research*, forthcoming)
- Fan, Q. and N. Johnson. 2023. Contest Schemes and Dynamic Incentive Provision, (*Management Science*, forthcoming)

## **Papers under Review at Refereed Journals**

- Fixed and Variable Tax Expense and the Cost of Equity Capital, with David Guenther and Kaishu Wu (*Journal of American Taxation Association* – under 3<sup>rd</sup> round review)
- Innovation Incentives and Competition for Corporate Resources, with Sunil Dutta (*Review of Accounting Studies* – to be submitted for 2<sup>nd</sup> round review)

## **Other Working Papers**

- Stock Price Informativeness, Managerial Horizon, and Dynamic Incentive Provision, *in preparation for submission*
- Multi-stage budgeting for sequential co-opetition problems, with Nicole Johnson, Thomas Pfeiffer, and Georg Schneider

## Honors and Awards

- Teachers Ranked as Excellent by Their Students, University of Illinois at Urbana-Champaign, 2015
- Earl F. Cheit Award for Excellence in Teaching, Ph.D. Program, Haas School of Business, University of California at Berkeley, 2008
- COR Junior Faculty Research Grant, 2004
- American Accounting Association Doctoral Consortium Fellow, 2002

## Presentations

- JMAR online workshop, 2023, “Stock Price Informativeness, Managerial Horizon, and Dynamic Incentive Provision”
- Colorado University at Boulder, 2020, “Tax Cuts, Investments, and Managerial Entrenchment” (Zoom presentation)
- Hawai’i Accounting Research Conference, 2020, “Market Monitoring and Managerial Incentives under Dynamic Contracting”
- Hawai’i Accounting Research Conference, 2020, Discussant for “The Effect of Capital Market Concerns on Specific Investments in the Supply Chain”
- Columbia University, 2019, “Tax Cuts, Investments, and Managerial Entrenchment”
- University of Alberta, 2017, “Bonus Contracts, Bonus Pools, and Dynamic Incentives”
- UBCOW Conference, 2016, “Bonus Contracts, Bonus Pools, and Dynamic Incentives”
- American Accounting Association Annual Meeting, 2016, “Bonus Contracts, Bonus Pools, and Dynamic Incentives”
- EIASM 12<sup>th</sup> Workshop on Accounting and Economics, 2016, Discussant for “Board Incentives and Board Independence in Dynamic Agency”
- EIASM 12<sup>th</sup> Workshop on Accounting and Economics, 2016, “Bonus Contracts, Bonus Pools, and Dynamic Incentives”
- Management Accounting Section Midyear Meeting, 2016, Discussant for “Team Contracting and Managerial Performance Measurement”
- University of Oregon, 2015, “Leading Indicator Variables and Managerial Incentives in a Dynamic Agency Setting”
- Management Accounting Section Midyear Meeting, 2015, “Earnings Management and Dynamic Incentives”
- Management Accounting Section Midyear Meeting, 2015, discussant for “The Strategic CFO? Implications of the CFO's Role and Responsibilities”
- Rutgers University 2014, “Earnings Management and Dynamic Incentives”
- Midwest Summer Research Conference, Ohio State University, 2014, “Earnings Management and Dynamic Incentives”
- Review of Accounting Studies Conference, 2013, “Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting”
- Junior Accounting Theorists Conference, 2012, “Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting”
- University of Illinois at Urbana-Champaign, University of Illinois at Chicago, University of Texas at Dallas, 2012, “Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting”
- Management Accounting Section Midyear Meeting, 2012, “Incentives for Innovation and Delegated versus Centralized Capital Budgeting”
- University of Toronto, Carnegie Mellon University, University of Houston, 2011, “Equilibrium Earnings Management and Managerial Compensation in a Multi-period Agency Setting”

- Shanghai University of Economics and Finance, 2010, “Incentives for Innovation and Delegated versus Centralized Capital Budgeting”
- University of British Columbia, 2009, “Incentives for Innovation and Delegated versus Centralized Capital Budgeting”
- University of California at Berkeley, 2007, “Hurdle Rates and Project Development Effort”
- American Accounting Association Annual Meeting 2006, “Accounting Conservatism, Information Aggregation, and the Quality of Financial Reporting”
- DUKE-UNC Fall Conference, Duke University, 2005, “Accounting Conservatism, Information Aggregation, and the Quality of Financial Reporting”
- Santa Clara University 2004, “Historical Cost and Fair Value Accounting for Real Estate: Evidence from US and UK Real Estate Investment Trusts”
- Columbia University, New York University, Northwestern University, University of California at Berkeley, University of California at Riverside, 2003, “Earnings Management and Ownership Retention for Initial Public Offering Firms: Theory and Evidence”

## Teaching Experience

### University of Oregon

- Cost Accounting (ACTG 360)
- Managerial Accounting (ACTG 213)
- Analytical Accounting Research Seminar – PhD (ACTG 607)

### University of Illinois at Urbana-Champaign

- Accounting Control Systems
- Managerial Accounting
- Analytical Accounting Research Seminar – PhD

### University of California at Berkeley

- Managerial Accounting
- Analytical Accounting Research Seminar – PhD

### Doctoral Committee Service

- Katherine Gunny (member, University of California at Berkeley) – 2005
- Richard Crowley (member, University of Illinois at Urbana-Champaign) – 2016

## Service

### Professional service

- Organizing Committee, Inaugural Junior Accounting Theorists Conference, 2011
- Discussant and Reviewer, American Accounting Association Management Accounting Section (MAS) Midyear Meeting
- Reviewer, American Accounting Association Financial Accounting Research Section (FARS) Midyear Meeting

- Refereeing:  
*The Accounting Review, Review of Accounting Studies, Review of Accounting Studies, Management Science, Contemporary Accounting Research, Journal of Economic Behavior and Organization, The International Journal of Accounting, Journal of Accounting, Auditing, and Finance, Journal of Accounting and Public Policy, Management Accounting Research, European Accounting Review, Advances in Accounting*

### University Service

- University of Oregon, Department PhD Committee, 2020, 2021, 2023
- University of Oregon, Department Undergraduate Scholarship Committee, 2018, 2019, 2023
- University of Oregon, Department Undergraduate Upper Division Committee, 2016, 2017
- University of Oregon, College Undergraduate Program Committee, 2017-2019
- University of Oregon, College Finance Faculty Search Committee, 2017
- University of Oregon, Consumer Protection Research Grant Committee, 2023
- University of Illinois at Urbana-Champaign, Department of Accountancy Ph.D. Program Committee, 2013-2015
- University of Illinois at Urbana-Champaign, Department of Accountancy Curriculum Management Committee, 2013-2015
- University of Illinois at Urbana-Champaign, Faculty representative for The PhD Project, 2014-2015

### **Conferences Attended**

- Junior Accounting Theorists Conference, 2011-2015, 2017, 2019, 2021
- Stanford Accounting Summer Camp, 1998-2012, 2018
- Houston University Accounting Research Symposium, 2014-2015, 2018, 2020, 2021
- Carnegie Mellon University Accounting Conference, 2011-2019
- University of Toronto Accounting Research Conference, 2008
- Review of Accounting Studies Conference, 2014, 2017, 2020
- Chicago-Minnesota Theory Conference, 2010, 2012, 2014, 2023
- Purdue Accounting Theory Conference, 2016, 2018, 2020, 2021
- University of Texas at Austin Accounting Research Conference, 2007
- Midwest Summer Research Conference, 2013-2015
- UBCOW conference, 2016-2018