

Qintao Fan

Associate Professor of Accounting (untenured)

Lundquist College of Business

University of Oregon

1208 University St, Eugene, OR 97403

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
- Assistant Adjunct Professor
Haas School of Business, University of California at Berkeley 2003-2004

RESEARCH INTERESTS

- Incentive Compensation and Capital Budgeting
- Information Economics
- Earnings Management

- Initial Public Offerings

TEACHING INTERESTS

- Managerial Accounting; Cost Accounting; Strategic Cost Analyses
- Doctoral Seminar in Analytical Accounting Research

PUBLICATIONS

- 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, with Wei Li (*Review of Accounting Studies* 23(4): 1715-1753)

WORKING PAPERS

- “Bonus Contracts, Bonus Pools, and Dynamic Incentives”, with Nicole Johnson (*In preparation for submission*)
- “Stock-Price Based Compensation and Managerial Myopia in a Dynamic Agency Setting” (*In preparation for submission*)
- “Taxes, Managerial Entrenchment, and Capital Budgeting”, with Nicole Johnson
- “Fixed and Variable Tax Expense and the Cost of Equity Capital”, with David Guenther and Kaishu Wu

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

ACADEMIC PRESENTATIONS]

- 2020 Hawai'i Accounting Research Conference, 2020 (scheduled), "Stock-Price Based Compensation and Managerial Myopia in a Dynamic Agency Setting", University of Hawaii
- 2020 Hawai'i Accounting Research Conference, 2020 (scheduled), Discussant for "The Effect of Market Concern on Specific Investments in the Supply Chain", University of Hawaii
- Columbia University, 2019, "Taxes, Managerial Entrenchment, and Capital Budgeting"
- 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 12th Workshop on Accounting and Economics, 2016, Discussant for "Board Incentives and Board Independence in Dynamic Agency"
- EIASM 12th 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”

CONFERENCE PARTICIPATIONS

- Midwest Summer Research Conference
- Junior Accounting Theorists Conference
- Stanford Accounting Summer Camp
- Houston University Accounting Research Symposium
- Carnegie Mellon University Accounting Conference
- University of Toronto Accounting Research Conference
- Review of Accounting Studies Conference
- Chicago-Minnesota Theory Conference
- University of Texas at Austin Accounting Research Conference

PROFESSIONAL UNIVERSITY SERVICES

- 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
- University of Illinois at Urbana-Champaign:
 - Member, Department of Accountancy Ph.D. Program Committee, 2013- present
 - Member, Department of Accountancy Curriculum Management Committee, 2013-present
- PhD Dissertation Committee Member:
 - Katherine Gunny
 - Richard Crowley
- University of Oregon
 - Member, Department Undergraduate Upper Division Committee
 - Member, College Finance Search Committee
 - Member, Undergraduate Scholarship Committee

REFEREEING

The Accounting Review; 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