

Rui (Ray) Gao

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EDUCATION

University of Rochester, Simon Business School

Ph.D., Accounting (expected) 2023

M.S., Business Administration 2019

Hong Kong University of Science and Technology (HKUST)

M.S., Accounting 2015

Xi'an Jiaotong University

B.S., Business Administration 2014

RESEARCH

Research interests: Executive compensation, economics of disclosure, real effects of financial markets

Working papers:

1. “The real effects of public sector big data disclosure on the private sector: evidence from open government initiative”

2. “Aggregated compensation disclosure and managerial labor market competition: a network analysis” (with Yifei Lu)

Accepted for presentation at 2022 FARS midyear meeting and HARC conference

3. “News from afar: non-local investors, investment-price sensitivity, and managerial learning” (with Xixi Xiao)

Work in progress:

4. “The effect of employment protection on pay-performance sensitivity” (with John Yang)

5. “Shadowed by patent trolls: patent litigation and corporate disclosure”

6. “The proprietary cost of environmental disclosure” (with Xixi Xiao)

CONFERENCES PARTICIPATION (Presenter: ^P; Discussant: ^D; Co-author presentation: ^C)

FARS Midyear Meeting^P (scheduled) 2022

Hawaii Accounting Research Conference^{D,C} (scheduled) 2022

Journal of Accounting and Economics Conference 2021, 2020, 2018

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium 2021

FARS Midyear Meeting Doctoral Consortium	2020
Duke University Accounting Theory Summer School	2019
MIT Asia Conference in Accounting Doctoral Consortium	2018

ACADEMIC SERVICES

Ad hoc reviewer: Hawaii Accounting Research Conference (2018-2021), MIT Asia Conference in Accounting (2019)

TEACHING EXPERIENCE

University of Rochester

Lab Instructor

Positive Accounting Research Concepts and Empirical Analysis Tools Lab (MS) Spring 2021
 Instructor rating: 4.91/5

Teaching Assistant

Positive Accounting Research Concepts and Empirical Analysis Tools (MS), Professor Sudarshan Jayaraman Fall 2021
 Financial Statement Analysis with Data Analytics (MBA, MS), Professor Charles Wasley Spring 2019/2018, Winter 2019/2018, Fall 2019
 Corporate Financial Accounting (MBA, MS), Professor Jason Xiao Fall 2019/2018
 Managerial Economics (MBA), Professor Heikki Rantakari Summer 2019
 Financial Reporting (MS), Professor Bryce Schonberger Fall 2017

Hong Kong University of Science and Technology (HKUST)

Teaching Assistant

Financial Statement Analysis, Fundamental and Quantitative Equity Analysis Using Accounting Information (MBA, MS) Spring 2016
 Corporate Financial Reporting, Managerial Accounting, Taxation (MS) Fall 2015

HONORS AND AWARDS

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2021
FARS Doctoral Consortium Fellow	2020
Ph.D. Fellowship, Simon Business School, University of Rochester	2016-2020
Excellent Academic Scholarships, Xi'an Jiaotong University	2010-2014

SKILLS AND INTERESTS

Programming skills: Stata, SAS, R

Languages: Chinese (native), English (fluent), Cantonese (conversational)

Hobbies: biking, hiking, swimming, cooking