

# MIAO LIU

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## ACADEMIC POSITIONS

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Boston College, Carroll School of Management 2020 - present  
Assistant Professor of Accounting

## EDUCATION

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University of Chicago, Booth School of Business 2020  
Ph.D., Accounting  
Support area: Economics; Coordinated Sequence: Finance  
Dissertation committee: Christian Leuz (chair), Philip Berger, Sendhil Mullainathan, Valeri Nikolaev

Columbia University 2015  
M.A., Statistics; M.A., Finance

The State University of New York at Buffalo 2009  
M.A., Economics

Wuhan University 2007  
B.A., Economics

## PUBLICATION

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"Assessing Human Information Processing in Lending Decisions: A Machine Learning Approach" (Job Market Paper)  
Journal of Accounting Research, 60: 607-651, 2022  
- Recipient of the 2021 FARS Best Dissertation Award  
- Top 10 most-cited papers in JAR published in 2022 and 2023  
- Invited to Present at the 2021 JAR Conference  
- Invited to Present at the 2019 CMU Emerging Scholar Session

"Are Chinese Growth and Inflation Too Smooth? Evidence from Engel Curves"

Presentations: BC; NUS\*; HARC\*

"Human Information Production in the Machine Age: Evidence from Automated Information Acquisition in the Asset Management Industry"

R&R Journal of Accounting Research

(with Yang Cao, Kai Du and Shuyang Wang)

Presentations: BEACON Conference; MIT Asia\*; Accounting and Labor Conference; FARS\*; AAA\*

"Executives vs. Chatbots: Unmasking Insights through Human-AI Differences in Earnings Conference Q&A"

R&R Journal of Accounting Research

(with John (Jianqiu) Bai, Nicole Boyson, Yi Cao, and Chi Wan)

(with Yang Cao, Jinzhi Lu)

Presentations: 13th Accounting Research Workshop (Zurich)\*; BC; Asian Accounting Theory Society\*

"When and How do Managers Learn from Stock Prices?"

(with Yina Yang and Rachel Xi Zhang)

Presentations: HARC\*

"Credit Loss Expectations: Insights from Bank Supervisory Data"

(with Sanjeev Bhojraj, Yao Lu, and Partha Sengupta)

Presentations: Cornell Mini Accounting Conference\*; St. Louis Fed\*; CFEA\*; Columbia U\*

"How Costly is Public Information Processing?"

(with Ed deHaan, Chanseok Lee, and Suzie Noh)

Presentations: Stanford\*; LBS\*

"Biodiversity Risk Disclosure"

(with Sijia Fan, Yao Lu, and David Ng)

Presentations: SOAR Accounting Symposium\*; HKUST Accounting Research Symposium\*

"Information in Disclosing Emerging Technologies: Evidence from AI Disclosure"

(with Yang Cao, Jiaping Qiu, and Ran Zhao)

"Labor Market Competition and Corporate Patent Disclosure"

(with Yu Hou, Jiaping Qiu, and Chi Wan)

by co-author\*

## TEACHING EXPERIENCE

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AI Applications in Business: Insights from Corporate Data Self-designed Course, Instructor, Boston College	2025-
Introduction to Financial Accounting Instructor, Boston College - Carroll Management School Teaching STAR 2021, 2023, 2024	2021-2024
Advanced Financial Analysis and Valuation for Global Firms Teaching assistant for Professor Christian Leuz, Chicago Booth	2019
Financial Statement Analysis Teaching assistant for Professor Mike Minnis, Chicago Booth	2019
Financial Accounting Teaching assistant for Professor Anya Kleymenova, Chicago Booth	2017,2018,2019

## INVITED PRESENTATIONS

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New York University, Workshop Invite	2025
PolyU Accounting Research Conference (Presenter)	2024
Boston Empirical Accounting Conference (Presenter)	2024
The 34th Conference for Financial Economics and Accounting (Discussant sender)	2024

4th Annual Bristol Financial Markets Conference (Presenter)	2024
China International Conference in Finance (Presenter)	2024
Financial Reporting and Business Communication Conference (Presenter, Discussant)	2024
Hong Kong Conference for Fintech, AI, and Big Data in Business (Presenter)	2024
European Financial Management Association conference (Presenter)	2024
Northeastern Finance Conference (Presenter)	2024
Balyasny Asset Management, New York, Workshop Invite	2024
University of Utah, Workshop Invite	2024
FARS Midyear Meeting (Presenter)	2024
MAS Midyear Meeting (Presenter, Discussant)	2024
Balyasny Asset Management, New York, Workshop Invite	2023
SOAR Accounting Symposium (Presenter)	2023
1st Conference on Fintech for Inclusivity, Growth, and the Future (Presenter)	2023
MIT Asia Conference (Presenter)	2023
Music City Accounting Research Conference (Presenter)	2023
FARS Midyear Meeting (Presenter, Discussant)	2023
2nd Annual Labor and Accounting Conference (Presenter)	2022
AAA Annual Conference (Presenter, Discussant)	2022
Boston Empirical Accounting Conference (Presenter)	2021
Journal of Accounting Research Conference (Presenter)	2021
U of Miami Winter Conference on Machine Learning and Business (Presenter, Discussant)	2021
Singapore Management University	2021
Rochester University	2020
Harvard Business School	2020
MIT	2020
UT Austin	2020
Boston College	2020
University of Florida	2020
CMU Emerging Scholar Session (Presenter)	2019
LBS Trans Atlantic Doctoral Conference (Presenter, Discussant)	2019

## PROFESSIONAL ACTIVITIES

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Ad Hoc Reviewer:  
 Journal of Accounting Research, Journal of Accounting and Economics, European Accounting Review  
 Management Science, Review of Accounting Studies, European Financial Management, Journal of Bank-  
 ing and Finance, FARS ; AAA ; HARC

Journal of Accounting Research, Excellence in Refereeing Award 2022, 2023

Academic Workshop Coordinator Boston College, 2021-2023

## ACADEMIC ADVISING AND THESIS COMMITTEE

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Jared Flake (Dissertation Committee Member) 2022-2024  
 Yang Cao (Dissertation Committee Co-Chair) 2024-

## AWARDS

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