

## Ke Na

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CONTACT INFORMATION	Room 1009, E1, Oriental Plaza 1 East Chang An Avenue Beijing, China, 100738	Phone: (8610)85188858-8108 Email: <a href="mailto:kena@ckgsb.edu.cn">kena@ckgsb.edu.cn</a>
EMPLOYMENT	Cheung Kong Graduate School of Business, China Associate Professor of Accounting Assistant Professor of Accounting  The University of Hong Kong, Hong Kong Assistant Professor of Accounting	2025-present 2020-2025  2014-2020
EDUCATION	Simon Business School, University of Rochester, USA Ph.D. Accounting M.S.B.A., Applied Economics  University of Missouri, Columbia, USA M.A., Statistics M.A., Economics  Shanghai University of Finance and Economics, China B.S., Statistics B.A., Accounting	2009-2014  2004-2007  2000-2004
PUBLICATIONS	Political Connections, Financial Constraints, and Corporate Taxation (with Terry Shevlin, Youan Wang, and Zigan Wang) <i>Journal of Financial and Quantitative Analysis</i> , conditionally accepted.  Audit Personnel Turnover, Auditor Labor Market, and Audit Quality (with Weiyan Hu, Xuejiao Liu, and Hong Wu) <i>Journal of Business Finance &amp; Accounting</i> (2025), 52(5): 2363-2391.  Taxes and Executive Pay: Evidence from Nonqualified Deferred Compensation (sole-authored) <i>Management Science</i> , forthcoming.  Politicians' Ideology, State Intervention, and Corporate Taxation (with Terry Shevlin, Danqing Wang, and Wenjia Yan) <i>Management Science</i> , forthcoming.  Client Restatement Announcement, Audit Office Human Capital Investment, and Audit Quality Improvements (with Daniel Aobdia, Xuejiao Liu, and Hong Wu) <i>Journal of Accounting and Economics</i> (2025), 79(2-3): 101741.	

The Influence of Labor Market Power in the Audit Profession  
(with Daniel Aobdia, Qin Li, and Hong Wu)

*The Accounting Review* (2024), 99(5): 65-95.

Is Conservatism Demanded by Performance Measurement in Compensation Contracts? Evidence from Earnings Measures Used in Bonus Formulas  
(with Ivy Zhang and Yong Zhang)

*Review of Accounting Studies* (2024), 29: 809-851.

Languages and Corporate Tax Avoidance  
(with Wenjia Yan)

*Review of Accounting Studies* (2022), 27: 148-184.

CEOs' Outside Opportunities and Relative Performance Evaluation: Evidence from a Natural Experiment  
(sole-authored)

*Journal of Financial Economics* (2020), 137(3): 679-700.

WORKING PAPERS The Economics Consequences of CEO Compensation Lawsuits  
(with Xiangnian Kong)

*R&R at Journal of Accounting Research*

ES-based CEO Compensation: Theory and Empirical Evidence  
(with Jing Li, Chuan Lin, and Guochang Zhang)

*R&R at The Accounting Review*

Do Artificial Intelligence Technologies Complement or Displace Human Accountants? Evidence from Firms' Responses to Accounting Errors  
(with Zhao Jin, Feida Zhang, and Weining Zhang)

*R&R at Review of Accounting Studies*

Trade Secret Protection, Labor Market Friction, and CEO Compensation  
(sole-authored)

Social Alignment in the CEO Market: Evidence from Two-sided Matching  
(with Chen Li, Jing Li, Yan Li, and Chuan Lin)

Internal Human Capital Allocations within Audit Firms: Evidence from Peer Office Growth  
(with Daniel Aobdia, Xuejiao Liu, and Hong Wu)

Family Socialization, Moral Identity, and Corporate Misconduct: Evidence from Executive First Names  
(with Xuejiao Liu and Yifei Xia)

SEMINAR PRESENTATIONS	Fudan-ABR Joint Accounting Research Conference; The Inaugural NYU Shanghai and NYU Stern Joint Accounting Research Conference*, Shanghai; University of Hong Kong*; Tsinghua University*; The University of Melbourne*	2025
	Southwestern University of Finance and Economics, Peking University; University of Hong Kong*; Accounting and Economics Society Annual Conference*, New York; HKU ESG Conference*, Hong Kong	2024
	2023 Antai Forum of Accounting and Capital Market, Shanghai	2023
	Purdue University*; University at Buffalo*; Central University of Finance and Economics*; Shanghai University of Finance and Economics*; International Symposium on Audit Research*; MIT Asia Conference in Accounting	2022
	University of Michigan*; Hong Kong Baptist University; MIT Asia Conference in Accounting	2021
	University of Amsterdam*; Drexel University*; Northeastern University*; University of California, Irvine*; Hong Kong University of Science and Technology; City University of Hong Kong; Sun Yat-sen University; Tongji University; Shanghai University of Finance and Economics; 2020 Conference on Auditing and Capital Markets*	2020
	University of International Business and Economics; Chinese University of Hong Kong; Hong Kong Baptist University; Xi'an Jiaotong University; University of Hong Kong; 2019 FARS Midyear Meeting, Seattle	2019
	Hong Kong University of Science and Technology; University of Hong Kong; University of Toronto*; Hong Kong Baptist University; Huazhong University of Science and Technology*; 2018 CKGSB Accounting Research Conference, Beijing; 2018 Annual Symposium of China Journal of Accounting Research, Guangzhou; 29 <sup>th</sup> CFEA Conference, New Orleans; 41 <sup>st</sup> EAA Annual Congress, Milan; 30 <sup>th</sup> AsianFA Annual Meeting, Tokyo; MIT Asia Conference in Accounting, Hong Kong; FMA Annual Meeting*, San Diego; CAAA Annual Conference*, Calgary; the Fourth CEIBS Accounting and Finance Symposium*, Shanghai	2018
	City University of Hong Kong; Hong Kong Polytechnic University; University of Hong Kong; Xiamen University; University of Melbourne*; 28 <sup>th</sup> CFEA Conference, Philadelphia; AAA Annual Conference*, San Diego; Journal of International Accounting Research Conference*, Adelaide	2017
	Chinese University of Hong Kong*	2016
	Boston College; Rice University; Chinese University of Hong Kong; University of Hong Kong; Hong Kong University of Science and Technology; National University of Singapore	2014

(\*presentation by coauthors, †scheduled)

TEACHING	Cheung Kong Graduate School of Business	
	Financial Accounting (Chinese/Finance MBA)	2022-Now
	Managerial Accounting (Chinese/Finance MBA)	2020-Now
	Accounting Information and Decision Making (Second-Generation Leaders)	2021-Now
	Managerial Accounting (English MBA)	2020-2021
	The University of Hong Kong	
	Introduction to Financial Accounting	2014-2020
	Boot Camp of Economics for Master of Accounting	2018

HONORS AND  
AWARDS

Best Paper Award, the 2018 Annual Symposium of China Journal of Accounting Research	2018
Best Paper Award (Semi-finalist), Financial Management Association	2018
PI, General Research Fund of Hong Kong Research Grants Council (HK\$490,966)	2019-2021
PI, General Research Fund of Hong Kong Research Grants Council (HK\$244,800)	2018-2020
PI, Early Career Scheme of Hong Kong Research Grants Council (HK\$228,614)	2015-2017