

## Kent Hu, Ph.D.

Assistant Professor of Accounting

Drake University  
School of Accounting  
Zimpleman College of Business  
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### EDUCATION

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**Ph.D. of Business Administration in Accounting** 2017-2021  
Oklahoma State University, Stillwater, Oklahoma

**Master of Business Administration and Accountancy** 2014-2016  
Oregon State University, Corvallis, Oregon

**Bachelor of Management in Accounting (ACCA)** 2005-2009  
Sichuan University, Chengdu, China

### ACADEMIC POSITION

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Drake University, Assistant Professor of Accounting 2021- present  
Oklahoma State University, Graduate Assistant 2017-2021

### RESEARCH

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**Interests:** voluntary disclosures, sentiment analysis, earnings quality, international accounting, capital structure, governmental accounting

#### Dissertation:

“Does the Converged Revenue Recognition Standard Improve Revenue Recognition Comparability between U.S. GAAP and IFRS?”  
Committee: Sandeep Nabar (Chair), Bryan Brockbank, Craig Sisneros, Ramesh Rao  
- Presented at 2020 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium

#### Working Papers:

“A Review of GASB No. 34” with Joyce Njoroge and Lori Solsma  
- Under Review

“Cutting R&D to Meet Earnings Benchmarks: The Effect of Firm-Level Innovation” with Bryan Brockbank

- Presented at 2020 BYU Accounting Research Symposium
- Presented at 2019 AAA Southwest Region/FBD Meeting
- Presented at Oklahoma State University

“A Cross-Language Analysis of Disclosure Properties: Evidence from Hong Kong” with Chuong Do and Sandeep Nabar

- Presented at 2022 AAA International Accounting Section Midyear Meeting
- Presented at Drake University
- Presented at Oklahoma State University

- “Internal Control Quality, SOX Section 404, and Firms’ Debt Financing Choices” with Ramesh Rao and Emily (Heng) Wang  
 - Presented at 2020 AAA Southwest Region/FBD Meeting

## TEACHING

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### Drake University

ACCT 041: Introduction to Financial Accounting	Fall 2021, 2022, 2023
ACCT 042: Introduction to Managerial Accounting	Spring 2022, 2023

### Oklahoma State University

ACCT 3203: Cost Accounting	Spring 2020
ACCT 3203: Cost Accounting (Co-Instructor)	Fall 2019

## PROFESSIONAL EXPERIENCE

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Tax Preparer at Ingle Byzick and Associates, Corvallis, Oregon	2016-2017
Consultant Intern at OSU Advantage Accelerator, Corvallis, Oregon	2015-2016
Manager Intern at Panda Restaurant Group, Salem, Oregon	2015-2016
Corporate Account Manager at China Merchants Bank, Guangzhou, China	2009-2012

## AWARDS AND HONORS

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Oklahoma State University Outstanding Accounting Doctoral Student	2020
AAA Annual Meeting FARS Excellence in Reviewing Award	2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2020
Oklahoma State University Philips Dissertation Fellow Award	2019-2020
Oklahoma State University Wilton T. Anderson Distinguished Graduate Fellowship	2018
Oregon State University Susannah Goff Accounting Program Scholarship	2015-2016
Oregon State University International Student Scholarship	2015-2016
Oregon State University Distinguished Member at Beta Alpha Psi Epsilon Chapter	2015-2016

## ACADEMIC SERVICE

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Reviewer, <i>Asian Review of Accounting</i>	2023
Organizer, Brownbag Seminar of Zimpleman College of Business	2022, 2023
Reviewer, AAA International Accounting Section Midyear Meeting	2022
Discussant, AAA International Accounting Section Midyear Meeting	2022
Moderator, AAA Financial Accounting and Reporting Section Midyear Meeting	2021
Reviewer, AAA Financial Accounting and Reporting Section Midyear Meeting	2021
Reviewer, AAA Annual Meeting	2020
Discussant, AAA Annual Meeting	2020
Reviewer, AAA International Accounting Section Midyear Meeting	2019

## PRESENTATIONS

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- AAA International Accounting Section Midyear Meeting, January 28, 2022  
 Presenter, “A Cross-Language Analysis of Disclosure Properties: Evidence from Hong Kong”

Drake University, September 25, 2020

Presenter, “A Cross-Language Analysis of Disclosure Properties: Evidence from Hong Kong”

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, June 25, 2020

Presenter, “Does the Converged Revenue Recognition Standard Improve Revenue Recognition Comparability between U.S. GAAP and IFRS?”

Oklahoma State University, May 12, 2020

Presenter, “Does the Converged Revenue Recognition Standard Improve Revenue Recognition Comparability between U.S. GAAP and IFRS?”

Oklahoma State University, May 1, 2020

Presenter, “A Cross-Language Analysis of Disclosure Properties: Evidence from Hong Kong”

AAA Southwest Region/FBD Meeting, March 13, 2020

Presenter, “Which Dominates the Effect of Compliance with SOX 404 on Firms’ Debt Choices: Reduced Information Asymmetry or High Compliance Costs?”

AAA Southwest Region/FBD Meeting, March 14, 2019

Presenter, “Cutting R&D to Meet Earnings Benchmarks: The Effect of Firm-Level Innovation”

Oklahoma State University, September 7, 2018

Presenter, “Cutting R&D to Meet Earnings Benchmarks: The Effect of Firm-Level Innovation”

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## **CONFERENCE PARTICIPATION**

AAA International Accounting Section Midyear Meeting	2019, 2020, 2021, 2022
AAA IAS PhD/New Faculty Consortium	2019, 2020, 2021, 2022
AAA New Faculty Consortium (NFC)	2021
AAA JIAR Doctoral/New Faculty Consortium	2021
AAA Conference of The Journal of International Accounting Research	2021
AAA Financial Accounting and Reporting Section Midyear Meeting	2021
Hawaii Accounting Research Conference	2021
AAA Annual Meeting	2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2020
AAA Southwest Region/FBD Meeting	2019, 2020
AAA Accounting PhD Rookie Recruiting and Research Camp (Observer)	2019
Oklahoma State University Graduate Teaching Assistance Conference	2019
Oklahoma State University Accounting and Financial Reporting Conference	2019
Oklahoma State University PhD Alumni Research Conference	2019, 2021
Oklahoma State University Accounting Research Conference	2018

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## **PROFESSIONAL SERVICE**

### **Drake University**

Faculty Advisor for Phi Chi Theta	2023
Library Liaison for Zimpleman College of Business	2023