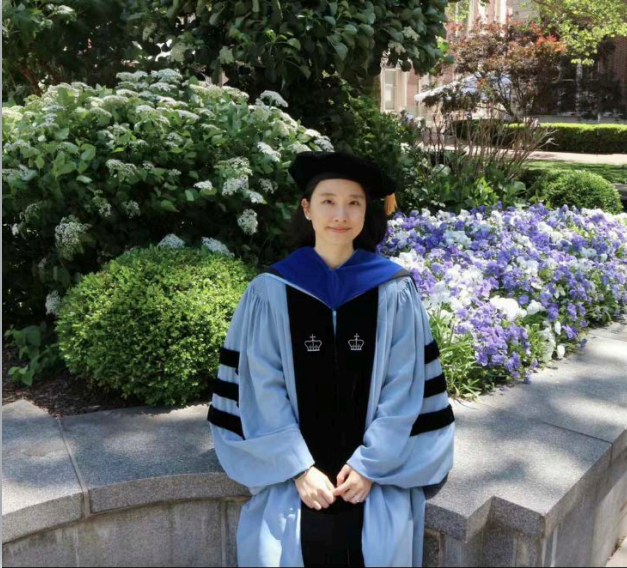


Prof. KANG Yiran Joins the Department of Accountancy



Greetings! I am delighted to introduce myself as one of the new additions to the Department. My name is Yiran Kang, and I recently obtained my Ph.D. in Accounting from Columbia University. Prior to my sojourn at Columbia, I worked in large financial institutions and a Big 4 accounting firm. This unique blend of academic and professional experience has equipped me with a deep understanding of the financial world, which I am eager to bring to my role here.

My research primarily focuses on the role of financial reporting in less regulated markets, such as private capital markets and entrepreneurial finance. I am particularly interested in how accounting information and disclosures facilitate capital formation in those markets. In my studies, I strive to use multiple research methods (including archival analysis, survey, and interviews) to overcome data limitations and for triangulation. My dissertation investigates the disclosure practices of U.S. private firms around external equity financing. This is a topic that has generated much contentious debate about whether regulators should push for more transparency among private firms. My study informs this ongoing debate by providing an understanding of private firms' existing disclosure practices, which is an important first step.

I will be teaching Auditing for the upcoming semester. As a CPA myself, I am excited to share my industry experience working as an auditor with my students. My aim is to provide them with practical insights and real-world examples to enrich their learning experience. I also look forward to engaging with each and every one of my students, as we navigate this subject matter.

I am thrilled to join the Department as an Assistant Professor. I am passionate about education, and I believe in its power to shape the future. I am looking forward to collaborating with my colleagues on research projects, and hope to contribute to the Department's mission and goals to foster a stimulating learning environment for our students.