Christine Liu

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Employment

University of Georgia **Athens, GA, United States**
- *Visiting Assistant Professor of Accounting* 2026-2027

Bentley University **Greater Boston, MA, United States**
- *Assistant Professor of Accounting* 2023-Present

International Monetary Fund **Washington, D.C., United States**
- *Research Analyst, Japan and China Divisions, Asia & Pacific Department* 2014-2017
- *Economist, IMF 2016 Article IV Mission to Timor-Leste (TLS) (Dec 2015 - June 2016)*

Education

University of Toronto **Toronto, ON, Canada**
- Ph.D. in Accounting, Rotman School of Management 2018- 2023
- M.A. in Economics 2018

New York University **New York, NY, United States**
- B.A. in Economics, Minors in Business Studies & Mathematics 2014

Research Interests

Artificial Intelligence and Machine Learning: Natural Language Processing, Big Data
Financial Accounting: Real Effects, Debt Markets, Disclosure, Human Capital, Alternative Source of Information

Publications

1. Creditor Rights and Related-Party Transactions: Evidence from the Implementation of the Insolvency Reforms in India, joint with Ole-Kristian Hope and Dushyant Vyas
- *The Accounting Review (2026) 101 (2): 313–342.* (Link)

2. Signals or Smoke? The Determinants and Informativeness of Corporate Artificial Intelligence (AI) Disclosures, joint with John Barrios, John Campbell and Ryan Johnson (SSRN)
- *Review of Accounting Studies, forthcoming*

Working Papers

3. The Effects of Mandatory Supplier Finance Program Disclosure on Credit Markets, joint with Philip Berger and Minjia Li (SSRN)
- *Revising for 2nd Round Submission to the Journal of Accounting Research*

- *Presented at FARS 2026, Notre Dame Accounting Conference, FASB Emerging Financial Reporting Issues Research Symposium*

4. Out-of-Court Public Debt Restructuring and Debtholder-focused Investor Communication, joint with Stacey Choy and Dushyant Vyas (SSRN)

- *Revising for 2nd Round Submission to the Contemporary Accounting Research*
- *Presented at FARS 2026*

5. Voluntary or Forced CEO Turnover? Asymmetric Information, Disclosure Strategies, and Market Reactions, joint with Kose John, Xu Tian, and Haofei Zhang

- *Revising for 2nd Round Submission to the Journal of Corporate Finance*
- *Presented at FARS*

6. Beyond the Twilight Zone: The Restructuring and Resurrection of Zombie Firms, joint with Philip Berger (SSRN)

- *Presented at CFEA*

7. Crypto Assets as Collateral, joint with Jung Koo Kang, Minjia Li, and Daniel Rabetti

- *Presented at CICF*

Teaching Experience

Bentley University
Instructor
Intermediate Financial Accounting I — 2023-Present

- Average Instructor Rating over the past 3 years: 5.5/6

PhD Workshop - sessions on AI and Debt Market — Spring 2024, Spring 2025, Fall 2025

University of Toronto, Rotman School of Management
Instructor
Data Analytics with Financial Accounting Information — Spring 2021

- Rotman Excellence in Teaching Award
- Instructor Rating 4.7/5

Teaching Assistant

Financial Distress and Insolvency (MBA)	Winter 2021, Winter 2022
Financial Distress and Insolvency (Undergraduate)	Spring 2020, Spring 2021
Financial Accounting (MBA)	Fall 2019, Fall 2020
Financial Statement Analysis and Valuation (Undergraduate)	Spring 2020
Introduction to Micro and Macro Economics (Undergraduate)	Fall 2017, Winter 2018

Conference and Workshop Presentations

- **2026:** FARS ×2; Clemson University; Emerging Financial Reporting Issues Research Symposium; CICF

- **2025:** Bentley University; FARS; New England Accounting Research Symposium; Global Finance Conference; AAA; University of Georgia; HARC; HAC (Calgary U), Utah Winter Accounting Conference; SWUFE, Notre Dame Accounting Conference, Georgia State University, University of Calgary, Singapore Accounting Symposium
- **2024:** 2nd Harvard-Wharton Insolvency and Restructuring Conference; Columbia University; U of Minnesota (x2); BYU Accounting Symposium; University of Monash; University of Technology of Sydney; Maastricht University; University of Bristol
- **2023:** 33rd Annual Conference on Financial Economics and Accounting (Rutgers University), Haskayne and Fox Accounting Conference, 2023 Analyst Conference, CAAA Annual Meeting, AAA Annual Meeting, Hong Kong Baptist University, Harvard Corporate Restructuring & Insolvency Seminar, Tulane University, Concordia University, TD Management Data and Analytics Workshop, Bentley University, University of Alberta, Simon Fraser University
- **2022:** JAAF India Symposium, IAS Annual Meeting, Rotman School Accounting Workshop, London Business School TADC conference, AAA Annual Meeting, International Monetary Fund, World Bank, 32rd Annual Conference on Financial Economics and Accounting (CFEA-GSU), University of Cincinnati, Stevens Institute of Technology, York University
- **2021:** FARS Midyear Conference
- **2020:** CAAA Annual Meeting, Hawaii Accounting Research Conference, AAA Annual Meeting
- **2019:** Rotman School Accounting Workshop

(Including co-author presentations)

Invited Discussions

- **2025:** FARS×2; AAA
- **2022:** AAA; IAS AAA; LBS
- **2020:** AAA

Other Invited Conference and Workshop Participation

- **2025:** Vilanova Accounting Symposium
- **2024:** New Faculty Consortium; New England Research Symposium; 2024 Bretton Woods Accounting and Finance Ski Conference; Inequality in the Digital Age (HBS); The Emerging Financial Reporting Issues Research Symposium (FASB); Fourth Annual Labor and Accounting Group Conference (U of Buffalo); Directors' AI Ethics Forum (HBS); Contemporary Accounting Conference, WFA
- **2023:** WFA; Strategies for Success in the Classroom Workshop-AAA; 33rd Annual Conference on Financial Economics and Accounting (Rutgers University)
- **2022:** GSU-RFS FinTech Conference
- **2021**: FMA (Track Chair)
- **2020:** Accounting and Economics Society 2020 Summer School, CAAA Annual Meeting, AAA Annual Meeting, RAST Conference, UT Austin Ph.D. Symposium, CAR Conference
- **2019:** AFA Annual Meeting, WFA
- **2018-2023:** Rotman Accounting Conference

Professional Services

- Reviewers:

Asian Review of Accounting
Contemporary Accounting Research,
Contemporary Accounting Research Conference,
Review of Accounting Studies,
AAA, CAAA, FARS, Hawaii Accounting Research Conference

- PwC Case Study Faculty Mentor 2023

Honors, Fellowships, Awards, and Grants

- Gallup AI Research Grant 2024-2025, 2025-2026
- IMA Grant 2025-2026
- FAC Grant 2024-2025
- CBV Institute Grant 2024-2025
- The W. Michael Hoffman Center for Business Ethics Grant 2024-2026
- Health Initiative Seed Funding from the Center for Health and Business 2023-2024, 2025-2026
- TD Management Data and Analytics Grant 2022-2023
- Rotman Teaching Award 2021-2022
- SGS Conference Grant 2021
- CPA Ontario Research Grant 2020
- Ernst & Young Graduate Scholarship in memory of Ross M. Skinner recipient 2018-2023
- Rotman Director Fellowship 2018-2020
- University of Toronto Tuition Fellowship 2018-2023
- University of Toronto Faculty of Arts and Sciences Graduate Admission Award 2017
- International Monetary Fund Service Award 2017
- International Monetary Fund Professional Development Grant 2017
- NYU Founder's Day Award Recipient 2014

Other Publications

1. An Empirical Study of the Impact of Demographics on Growth and Inflation in Japan, joint with Niklas Westlius, IMF Working Paper 16/237, December 2016; Journal of International Commerce, Economics and Policy, Volume 08, Issue 02, June 2017

2. Advancing financial inclusion in Micronesia, IMF 2017 Article IV Consultation, Federated States of Micronesia, IMF Country Report, No. 17/280

3. Transition to Sustainable Development Goals, IMF 2016 Article IV Consultation, Republic of Timor-Leste, IMF Country Report. No. 16/183

Other Professional Experience

World Bank, International Finance Corporation (IFC) **Washington, D.C., United States**
Short-Term Consultant, Development Impact Division, IFC 2022- 2023

The Greysteel Company (Real Estate Industry) **Bethesda, MD, United States**

Financial Analyst, Finance Department 2014

CITIC Group (Fortune-500 Company) **Beijing, China**
Accountant, Finance Department 2012

Additional Information

- **Languages:** English and Chinese (fluent), French (Beginner)
- **Computer skills:** Python, Stata, SAS, R, and Eviews