

# Ping-Sheng KOH

Professeur

Département: Comptabilité et contrôle de gestion  
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## INTERETS DE RECHERCHE

Comptabilité financière et audit, Gouvernance d'entreprise

## EXPERIENCE PROFESSIONNELLE

### Positions académiques principales

2017 - Présent Professeur, ESSEC Business School, Singapour

2016 - 2017 Professeur associé, ESSEC Business School, Singapour

2006 - 2016 , Hong Kong University of Science and Technology (HKUST), Chine

### Autres affiliations académiques

2025 - 2026 Doyen associé de l'ESSEC Asia-Pacific, ESSEC Business School, France

## BOURSES, PRIX ET DISTINCTIONS

### Prix et Distinctions

2025 Management Theory and Practice Conference Editor's Choice Award

2025 Best Paper Award (Corporate Social Responsibility)

2018 ESSEC Foundation White Project Award, Fondation ESSEC

2018 Northern Finance Association Conference Best Paper Award

2017 Best Paper Award (Financial Accounting stream) pour son article : "Is Missing R&D Material?" (Auteurs: Ping-Sheng Koh, David Reeb, and Wanli Zhao) à la 2017 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference.

2016 Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, Chine

2015 Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, Chine

2014 Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, Chine

2014 Michael G. Gale Medal for Distinguished Teaching, Hong Kong University of Science and Technology (HKUST), Chine

2014	Franklin Prize for Teaching Excellence in the MBA Required Course, HKUST Business School, Chine
2013	Franklin Prize for Teaching Excellence for MSc teaching, runner-up (Prix d'excellence de l'enseignement en école le plus élevé pour un professeur individuel), HKUST Business School, Chine
2013	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, Chine
2012	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, Chine
2011	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, Chine
2011	The Franklin Prize for Teaching Excellence for MSc teaching, runner-up, HKUST Business School, Chine
2010	Honor Roll for Excellence in MBA Teaching (avec mention honorable), HKUST Business School, Chine
2007	Accounting and Finance Peter Brownell Manuscript Runner-Up Award
2006	HKUST Business School Dean's Recognition of Excellent Teaching dans 6 cours différents en MBA, MSc et les programmes "Undergraduate"., HKUST Business School, Chine
2003	Accounting Research Journal Competitive Manuscript Award – Article principal

#### Bourses

2019	CY Initiative of Excellence
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## PUBLICATIONS

#### Articles

KOH, P.S., LUO, Y., MA, Z. et WANG, Y. (2026). Strategic alliances and analysts' forecasting performance. *Accounting and Business Research*, 56(1), pp. 140-181.

KOH, P.S., REEB, D.M., SOJLI, E., THAM, W.W. et WANG, W. (2022). Deleting Unreported Innovation. *Journal of Financial and Quantitative Analysis*, 57(6), pp. 2324-2354.

KOH, P.S., REEB, D.M. et ZHOU, W. (2018). CEO Confidence and Unreported R&D. *Management Science*, 64(12), pp. 5461-5959.

CUYPERS, I., KOH, P.S. et WANG, H. (2016). Sincerity in corporate philanthropy, stakeholder perceptions, and firm value. *Organization Science*, 27(1), pp. 173-188.

KOH, P.S. et REEB, D. (2015). Missing R&D. *Journal of Accounting and Economics*, 60(1), pp. 73-94.

KOH, P.S., QIAN, C. et WANG, H. (2014). Firm litigation risk and the insurance value of corporate social performance. *Strategic Management Journal*, 35(10), pp. 1464-1482.

GRAY, P., KOH, P.S. et TONG, Y.H. (2009). Accruals Quality, Information Risk and Cost of Capital: Evidence from Australia. *Journal of Business Finance and Accounting*, 36(43862), pp. 51-72.

GODFREY, J. et KOH, P.S. (2009). Goodwill impairment as a reflection of investment opportunities. *Accounting and Finance*, 49(1), pp. 117-140.

KOH, P.S., LAPLANTE, S. et TONG, Y.H. (2007). Accountability and value enhancement roles of corporate governance. *Accounting and Finance*, 47(2), pp. 305-333.

KOH, P.S. (2007). Institutional investor type, earnings management and benchmark beaters. *Journal of Accounting and Public Policy*, 26(3), pp. 267-299.

BASSETT, M., KOH, P.S. et TUTTICCI, I. (2007). The association between employee stock option disclosures and corporate governance: Evidence from an enhanced disclosure regime. *British Accounting Review*, 30(4), pp. 303-322.

CHALMERS, K., KOH, P.S. et STAPLEDON, G. (2006). The determinants of CEO compensation: Rent extraction or labour demand? *British Accounting Review*, 38(3), pp. 259-275.

HSU, G. et KOH, P.S. (2005). Does the presence of institutional investors influence accruals management? Evidence from Australia. *Corporate Governance: An International Review*, 13(6), pp. 809-823.

KOH, P.S. (2005). Institutional ownership and income smoothing: Australian evidence. *Accounting Research Journal*, 18(2), pp. 93-110.

BRADBURY, M., KOH, P.S. et GODFREY, J. (2003). Investment opportunity set influence on goodwill amortization. *Asia-Pacific Journal of Accounting and Economics*, 10(1), pp. 57-79.

KOH, P.S. (2003). On the associations between institutional ownership and aggressive corporate earnings management in Australia. *British Accounting Review*, 35(2), pp. 105-128.

GODFREY, J. et KOH, P.S. (2003). The association between firm's public finance issues and earnings management. *Accounting Research Journal*, 16(2), pp. 102-117.

GODFREY, J. et KOH, P.S. (2001). The relevance to firm valuation of capitalising intangible assets in total and by category. *Australian Accounting Review*, 11(24), pp. 39-48.

GODFREY, J. et KOH, P.S. (1999). The explanatory power of alternative accrual models. *Accounting Research Journal*, 12(2), pp. 178-199.

## Conférences

HUANG, Y., KOH, P.S., SONG, Z. et ZHOU, K. (2023). Real Effects of Mandatory Non-Financial Reporting Regime: Evidence from Green Innovations. Dans: 2023 AFAANZ Annual Conference. Gold Coast.

KOH, P.S. (2022). Strategic Alliances and Analyst Behaviors. Dans: 2022 AFAANZ Conference. Melbourne.

KOH, P.S., WANG, A. et YOU, H. (2019). The Bright Side of Diversification: The Case of R&D Productivity. Dans: 2019 American Accounting Association (AAA) Annual Meeting.

KOH, P.S., REEB, D. et ZHAO, W. (2019). Who Profits from Missing R&D? Dans: 2019 Meditari Accountancy Research Accounting Forum (MedAR/AF).

KOH, P.S., MA, Z., NOVOSELOV, N. et ZHANG, G. (2019). Managerial Decision-usefulness of Earnings, Capital Investment Responsiveness to Profitability, and Firm Valuation. Dans: 19th Asian Academic Accounting Association Annual Conference 2019.

KOH, P.S., REEB, D., SOLJI, E. et THAM, W. (2018). Measuring Innovation Around the World. Dans: 58th Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

KOH, P.S., REEB, D. et ZHOU, W. (2017). Is Missing R&D Material? Dans: 57th Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

KOH, P.S., REEB, D.M. et ZHOU, W. (2017). Is Missing R&D Material? Dans: 2017 American Accounting Association Annual Meeting.