

# Ping-Sheng KOH

Professeur

Département: Comptabilité et contrôle de gestion

ESSEC Business School

5 Nepal Park

139408 Singapore

Singapour

Email: pingsheng.koh@essec.edu

Numéro de téléphone: +65 6413 9737

Pays d'origine: Australie

## INTERETS DE RECHERCHE

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Comptabilité financière et audit, Gouvernance d'entreprise

## EXPERIENCE PROFESSIONNELLE

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### Positions académiques principales

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|----------------|---|
| 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

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| 2025 - 2026 | Doyen associé de l'ESSEC Asia-Pacific, ESSEC Business School, France |
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## BOURSES, PRIX ET DISTINCTIONS

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### Prix et Distinctions

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| 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 | 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   |

- 2014 Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, Chine
- 2013 Honor Roll for Excellence in MBA Teaching (with High Honor), 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
- 2012 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
- 2011 Honor Roll for Excellence in MBA Teaching (with High Honor), 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

## PUBLICATIONS

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### 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.