Ping-Sheng KOH

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RESEARCH INTERESTS

Corporate Governance, Financial Accounting & auditing

EMPLOYMENT

Full-time academic positions

2017 - Present	Professor, ESSEC Business School, Singapore
2016 - 2017	Associate Professor, ESSEC Business School, Singapore
2006 - 2016	Associate Professor, Hong Kong University of Science and Technology (HKUST), China

Other affiliations and appointments

2025 - 2026	Associate Dean of Faculty of ESSEC Asia-Pacific, ESSEC Business School, France

GRANTS AND HONORS

Awards and Honors

2025	Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference Best Paper Award
2025	Management Theory and Practice Conference Editor's Choice Award
2018	Northern Finance Association Conference Best Paper Award
2018	ESSEC Foundation White Project Award, ESSEC Foundation
2017	Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference Best Paper Award
2016	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, China
2015	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, China
2014	Franklin Prize for Teaching Excellence in the MBA Required Course, HKUST Business School, China
2014	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, China

2014	Michael G. Gale Medal for Distinguished Teaching, Finalist (The highest University level teaching execellence award for individual faculty), Hong Kong University of Science and Technology (HKUST), China
2013	Franklin Prize for Teaching Excellence for MSc teaching, runner-up (The highest School level teaching excellence award for individual faculty), HKUST Business School, China
2013	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, China
2012	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, China
2011	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, China
2011	The Franklin Prize for Teaching Excellence for MSc teaching, runner-up, HKUST Business School, China
2010	Honor Roll for Excellence in MBA Teaching (with High Honor), HKUST Business School, China
2007	Accounting and Finance Peter Brownell Manuscript Runner-Up Award
2006	HKUST Business School Dean's Recognition of Excellent Teaching (every year between 2006 and 2016 in 6 different courses across the MBA, MSc and Undergraduate programs), HKUST Business School, China
2003	Accounting Research Journal Competitive Manuscript Award – Main article

Grants

2019	CY Initiative of Excellence

PUBLICATIONS

Journal Articles

KOH, P.S., LUO, Y., MA, Z. and 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. and WANG, W. (2022). Deleting Unreported Innovation. *Journal of Financial and Quantitative Analysis*, 57(6), pp. 2324-2354.

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

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

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

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

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

Conferences

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

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

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

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

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

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

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

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