

SHIRLEY SIMIAO LU

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ACADEMIC POSITION

Assistant Professor Boston, MA
Harvard Business School July 2021 - Present

EDUCATION

PhD in Accounting Chicago, IL
The University of Chicago – Booth School of Business June 2021
Support area in Economics; Coordinated sequence in Finance

MBA Chicago, IL
The University of Chicago – Booth School of Business June 2021

MS in Accounting New York, NY
New York University – Stern School of Business September 2014

BS in Accounting and Finance New York, NY
New York University – Stern School of Business; Summa cum laude May 2014

RESEARCH INTERESTS

My research interest is in the area of corporate social responsibility (CSR) disclosure, with a focus on topics related to climate change and gender diversity. My research aims to evaluate firms' CSR performance, understand CSR measurements and ratings, and investigate institutional frameworks that facilitate CSR disclosures.

PUBLICATION

“The Effect of Firms’ Information Exposure on Safeguarding Employee Health: Evidence from COVID-19”
(with Lisa Liu) ([link](#))

Journal of Accounting Research (Accepted)

WORKING PAPERS

“The Green Bonding Hypothesis: How do Green Bonds Enhance the Credibility of Environmental Commitments?” ([link](#))

Research Question: Can green bonds enhance the credibility of environmental commitments by bonding issuers to oversight by disclosure, enforcement, and monitoring institutions that hold firms accountable to their environmental promises?

Dissertation Committee: Hans Christensen (chair), Marianne Bertrand, Christian Leuz, Haresh Sapra

“Voluntary ESG Disclosure and ESG Performance: Mind the (Gender Pay) Gap” (with June Huang) ([link](#))

Research Question: Does a firm's choice to provide voluntary ESG disclosure imply better or worse ESG performance?

“Quota or Disclosure? Evidence from Corporate Board Gender Diversity Policies” ([link](#))

Research Question: Comparing the effects of a quota versus disclosure policies on board gender diversity.

“Measuring Cities' Climate Adaptation” (with Anya Nakhmurina)

Research Question: What are the determinants of cities' climate adaptation?

CASES

“Driving Decarbonization at BMW” (with George Serafeim and Michael W. Toffel) ([link](#))

RESEARCH REPORT

“Corporate Social Responsibility Metrics in S&P 500 Firms' Sustainability Reports” (with Maggie Li and Salma Nassar) ([link](#))

Research Question: How are firms measuring and disclosing CSR performance?

Data: Hand-collected data on ten components of CSR that are disclosed in sustainability reports of S&P 500 firms, collaboration with The Rustandy Center for Social Sector Innovation.

CONFERENCE PRESENTATIONS AND PARTICIPATION

Journal of Accounting Research Conference (2021 paper presentation)	2017-2021
Alliance for Research on Corporate Sustainability Annual Conference (2021 paper presentation)	2019, 2021
AAA Financial Accounting and Reporting Section Midyear Meeting (2021 paper presentation)	2019, 2021
Chicago Booth Rustandy Center and LSE Marshall Institute Economics of Social Sector Organizations Conference (paper presentation)	2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2020
MIT Asia Conference in Accounting (doctoral consortium)	2019

HONORS AND AWARDS

Stigler Center PhD Dissertation Award (Bradley Fellowship)	2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2020
PhD Fellowship, The University of Chicago Booth School of Business	2016-2020
Dean's Office Commendation for Exceptional Teaching Service	2017-2019
New York University NYS Society of CPAs Award (Highest rank in the accounting major)	2014

ACADEMIC SERVICES

Ad Hoc Reviewer: *Journal of Accounting Research, Contemporary Accounting Research, Management Science, the Review of Financial Studies*

PROFESSIONAL EXPERIENCES

KPMG LLP <i>Audit Associate in Financial Services, Data Analytics Champion</i>	New York, NY Oct'14 – Apr'16
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SKILLS AND INTERESTS

Certifications: Certified Public Accountant (New York State)

Languages: Fluent in English, Cantonese Chinese and Mandarin Chinese

Interests: Horticulture, Pottery, Tea, Traveling and Map Reading