

Sheng-Yi Lo
National Sun Yat-sen University
No. 70, Lianhai Road, Kaohsiung 80424, Taiwan

EDUCATION

Ph.D. in Accounting, National Taiwan university 2017

RESEARCH AREAS

Financial Accounting, Non-GAAP Earnings, Voluntary Disclosure

ACADEMIC EXPERIENCE

Feng-Chia University, Taiwan 08/2019-07/2023
Department of Public Finance, Assistant Professor

National Sun Yat-sen University, Taiwan
Department of Finance, College of Management 2023-Present
Assistant Professor

RESEARCH

Chen, H. C., Lee, Y. J., Lo, S. Y., & Yu, Y. (2021). Qualitative characteristics of non-GAAP disclosures and non-GAAP earnings quality. **Journal of Accounting and Economics (SSCI)**

Liu, C. C., Yu, L. H., Lin, C. Y., & Lo, S. Y. (2019). Using Non-GAAP Earnings Disclosures to Meet or Beat Analyst Forecasts: Evidence since the Passage of Regulation G. **Review of Accounting and Auditing Studies.(TSSCI)**

Lin, C. J., Lin, H. L., & Lo, S. Y.(2015). Impact of the Fee Disclosure Requirement on Subsequent Period Fees: Evidence from Taiwan. **Taiwan accounting review (TSSCI)**

RESEARCH GRANTS

112 Dividends signal and the use of Non-GAAP earnings (112-2410-H-035 -016)
111 Non GAAP earnings and Cost Sticky- (111-2410-H-035 -040)
110 The Comparability of Non-GAAP Earnings and Analyst Exclusion Forecast (110-2410-H-035-002)