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Professeur

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Département: Comptabilité et contrôle de gestion

Campus de Singapour

CARRIÈRE

POSITIONS ACADÉMIQUES PRINCIPALES

2016 - 2017-06-30 Professeur associé (ESSEC Business School Singapour)

2017 - Présent Professeur (ESSEC Business School Singapour)

2006 - 2016-06-30 (Hong Kong University of Science and Technology (HKUST) Chine)

AUTRES POSITIONS

2025 - 2026-08-31 Doyen associé de l'ESSEC Asia-Pacific (ESSEC Business School France)

PUBLICATIONS

ARTICLES

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

[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.](#)

[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.](#)

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

[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.](#)

[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.](#)

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

[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.](#)

[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.](#)

[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., 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.](#)

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

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

COMMUNICATIONS DANS UNE CONFÉRENCE

[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.](#)

[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. \(2022\). Strategic Alliances and Analyst Behaviors. Dans: 2022 AFAANZ Conference. Melbourne.](#)

[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 \(AFAANZ\).](#)

[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., 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.](#)