

Summer Zhao, PhD, CPA, CMA

Santa Clara University
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ACADEMIC EMPLOYMENT

Santa Clara University, Leavey School of Business	Santa Clara, CA
<i>Assistant Professor of Accounting</i>	Sep 2026 - present

EDUCATION

University of California Berkeley, Haas School of Business	Berkeley, CA
<i>Ph.D., Business Administration (Accounting)</i>	Dec 2025
<i>M.S., Business Administration</i>	Dec 2021
University of California Berkeley, School of Information	Berkeley, CA
<i>Graduate Certificate in Applied Data Science</i>	May 2022
University of Georgia, Terry School of Business	Athens, GA
<i>M.S., Accounting (Audit & System track)</i>	Dec 2011
Guangdong University of Foreign Studies	Guangzhou, China
<i>B.B.A., Accounting; B.B.A., International Business (with distinction)</i>	Jun 2010

RESEARCH INTERESTS

Economic determinants and consequences of corporate disclosures, information intermediaries, corporate governance, textual analysis using artificial intelligence

WORKING PAPERS (* presented by coauthor)

“Shareholder Votes and Executive Strategic Disclosures: Evidence from Say-on-Pay” (solo-authored Job Market Paper)

- Dissertation Committee: Xiao-Jun Zhang (Co-chair), Omri Even-Tov (Co-chair), Ulrike Malmendier (Finance), Panos Patatoukas
- Presented at FARS Mid-year meeting (2026), Indiana University at Bloomington, Boston University, Boise State University, Lehigh University, Fairfield University, University of Hawaii at Manoa, Santa Clara University, UC Berkeley, Emerging Researcher Consortium in Accounting at Naples (2025), and AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (2024)

“Measuring Analyst Question Quality in Conference Calls: A Machine Learning Approach” (with Ari Yezegel and Xiao-Jun Zhang)

- Presented at Bentley University*, Carnegie Mellon University*, and Fudan University*

“Silence After the Call: Strategic Withholding of Earnings Call Materials on Corporate Websites”
(with Wilbur Chen, Omri Even-Tov, and Ziqing Tian)

- Presented at HKUST* and UC Berkeley

TEACHING EXPERIENCE

Santa Clara University | Instructor

ACTG120 Accounting Data Analysis and Visualization 2026 - present

University of California, Berkeley | Teaching Assistant

PHDBA239FD Empirical Corporate Finance Seminar (Haas PhD) 2023, 2024

MBA202 Financial Accounting (Haas Full-time MBA) 2021

UGBA120AB Intermediate Accounting II (Haas Undergraduate) 2020 - 2022

UGBA120AA Intermediate Accounting I (Haas Undergraduate) 2020, 2021

University of Georgia | Teaching Assistant

Intermediate Accounting II (Terry Undergraduate) 2011

Managerial Accounting (Terry Undergraduate) 2011

INVITED CONFERENCE / WORKSHOP PRESENTATIONS

2026 FARS Mid-year Meeting

2025 Indiana University at Bloomington

Boston University

Boise State University

Lehigh University

Fairfield University

University of Hawaii at Manoa

Santa Clara University

University of Arizona (canceled)

Cal State University at East Bay (canceled)

Emerging Researcher Consortium in Accounting at Naples

2024 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium

FARS Mid-year Meeting

2023 AAA Annual Meeting

CONFERENCE PARTICIPATION

2026 FARS Mid-year Meeting

2025 Emerging Researcher Consortium in Accounting at Naples, Rutgers Accounting Doctoral Symposium

2024 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, FARS Mid-year Meeting, Berkeley Forum on Corporate Governance

2023 AAA Annual Meeting, FARS Mid-year Meeting

2022 Berkeley CFRM Conference on Financial Reporting, FARS Mid-year Meeting

2021 Accounting PhD Rookie Recruiting and Research Camp (Observer), AAA Annual Meeting, Stanford Accounting Summer Camp, FARS Mid-year Meeting
 2020 Berkeley CFRM Conference on Financial Reporting, AAA Annual Meeting, Stanford Accounting Summer Camp

ACADEMIC SERVICE

Journal/Conference Ad Hoc Reviewer:

Review of Financial Studies (2 times)

Hawaii Accounting Research Conference (HARC) 2027

AAA FARS Mid-year Meeting 2022, 2025, 2026

AAA Annual Meeting 2023

Conference Discussion:

AAA Annual Meeting 2023

HONORS AND AWARDS

FARS Excellence in Reviewing Award, American Accounting Association	2022, 2025, 2026
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2024
Institute of Business Innovation Research Grant (\$5,000), UC Berkeley	2023
PhD Fellowships, UC Berkeley	2019 – 2024
Outstanding Graduate Student Instructor Award, UC Berkeley	2022
All Star Award in the Controller Org, Dolby Laboratories, Inc.	2016
Outstanding Consulting Service Award, A2Q2	2014
Beta Alpha Psi and Phi Beta Delta Honor Society, University of Georgia	2011
Graduate Assistantship with Full Tuition Waiver, University of Georgia	2011
National Second Prize and Regional Champion of Global Business Challenge, CIMA	2009
Merit Scholarship (Top 3%), Guangdong University of Foreign Studies	2007 – 2009
Outstanding High School Graduate in Guangdong Province (Top 0.1%)	2006

PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

Dolby Laboratories, Inc. (NYSE: DLB) <i>Consolidation and Financial Reporting</i>	2015 – 2019
A2Q2 <i>SOX Compliance Advisory</i>	2013 – 2015
Lindquist, Von Husen & Joyce, LLP <i>Auditing</i>	2012

Certified Public Accountant (CPA) - inactive

Certified Management Accountant (CMA) - inactive

Certified Information Systems Auditor (CISA) - passed all exams

SKILLS

Computing: Python, Stata, SAS, SQL, LaTeX

Languages: Cantonese (native), Mandarin (native), English (fluent)