

Boyang Wang

PhD Candidate in Accounting · Essex Business School, University of Essex

📍 Colchester, Essex, UK ✉ bw21582@essex.ac.uk 📞 07784 654710 🔗 [LinkedIn](#) 🌐 boyangacct.github.io

Research Interests

AI and Machine Learning in financial accounting; corporate disclosure and financial reporting quality; algorithmic accommodation in textual disclosures; NLP-based analysis of annual reports; ESG performance and institutional determinants; causal inference in accounting and finance research.

Education

Doctor of Philosophy (PhD) — Accounting 2024 – 2029 (expected)
Essex Business School, University of Essex, Colchester, UK

- Dissertation: *Artificial Intelligence and Corporate Disclosure: Algorithmic Accommodation, Financial Reporting Quality, and Textual Analysis of Annual Reports*
- Supervisors: Dr. Hao Lan (Primary); Prof. Henry Agyei-Boapeah (Secondary)
- Advanced methods training: stochastic processes, statistical inference, measure theory (real analysis), Difference-in-Differences causal inference

BSc Accounting and Finance — First Class Honours 2021 – 2023
University of Essex, Colchester, UK

- Core modules: Financial Reporting, Management Accounting, Corporate Finance, Auditing
- Quantitative training: Calculus, Linear Algebra, Probability & Mathematical Statistics, Mathematical Analysis
- **Dean's List** (2022); Graduated with First Class Honours

Diploma — Accounting and Finance (GPA: 3.8 / 4.0) 2019 – 2021
Guangdong University of Foreign Studies, Guangzhou, China

- Deputy Director, Office of Academic Affairs, Student Union
- Awards: Freshman Scholarship (2019); Academic Excellence Award; Outstanding Student Award

Working Papers

[WP1] Writing for Machines: Algorithmic Accommodation in Corporate Disclosure

In preparation for journal submission

This paper investigates whether corporate managers strategically adapt disclosure language to influence algorithmic readers, particularly Large Language Models (LLMs) such as ChatGPT and DeepSeek. I introduce the concept of *Algorithmic Disclosure Management* and construct a novel *LLM-Targeting Score* that aggregates three measurable dimensions: structural prompt-like features, sentiment optimization features, and embedding alignment with LLM-preferred prototypes. The paper contributes to the growing literature on managerial disclosure strategy and AI-driven changes in corporate communication.

[WP2] The Impact of Artificial Intelligence on Corporate Annual Report Disclosure: Evidence from Chinese A-Listed Firms

Under preparation for submission, 2026

This paper examines how the widespread adoption of AI has transformed the textual characteristics of annual reports produced by Chinese listed companies. Using large-scale textual analysis, the study investigates structural shifts across four key dimensions: readability, cross-firm boilerplate similarity, forward-looking content, and managerial tone. Findings contribute to the literature on AI-driven changes in financial disclosure quality within an emerging-market context.

[WP3] ESG Performance, Religious Background, and Political Affiliation: Evidence from US Listed Firms

MRes dissertation; available upon request

Panel study (2012–2022) examining how regional religiosity and political ideology shape firm-level ESG performance across US listed companies. Applies institutional theory with fixed effects panel regression across Compustat and CRSP datasets. Findings suggest significant institutional and cultural heterogeneity in ESG outcomes beyond firm-level characteristics.

Presentations & Conferences

- **Essex Business School PhD Research Conference** *June 2026*
University of Essex, Colchester, UK
- **PhD Sustainability Workshop (BE983)** *May 2026*
University of Essex · *Presentation: ESG Performance, Religious Background, and Political Affiliation*

Teaching Experience

Undergraduate Teaching Support — Accounting Modules *2021 – 2023*
Guangdong University of Foreign Studies, Guangzhou, China

- Delivered in-class teaching support for *Fundamentals of Management Accounting* and *Statistics* modules; assisted with worked examples and problem-solving exercises
- Led structured examination revision sessions covering cost behaviour, budgeting, and variance analysis
- Developed ability to explain technical material clearly, adapting to varying levels of student understanding

Teaching interests (for GTA applications): Financial Accounting, Management Accounting, Quantitative Methods in Accounting & Finance, Research Methods, Corporate Finance.

Research Methods & Technical Skills

Econometric Methods: Panel data regression (fixed effects, random effects), Difference-in-Differences (DiD) causal inference, instrumental variables, stochastic processes, statistical inference.

Computational & NLP: Python (NLTK, HuggingFace Transformers, pandas, NumPy, scikit-learn), R (fixest, lfe, tidyverse), Stata; LLM integration (OpenAI API, LLaMA-3, DeepSeek R1, Mistral 7B); embedding similarity, sentiment analysis, text classification, readability measures.

Data Sources: EDGAR/SEC filings, Compustat, CRSP, I/B/E/S, CSMAR (Chinese financial data).

Other: \LaTeX (academic typesetting), Overleaf, Canvas/Moodle, Microsoft Office Suite.

Honours & Awards

- **Dean's List** — University of Essex *2022*
- **Academic Excellence Award** — Guangdong University of Foreign Studies *2021*
- **Outstanding Student Award** — Guangdong University of Foreign Studies *2021*
- **Freshman Scholarship** — Guangdong University of Foreign Studies *2019*

Languages

- **English:** Fluent (academic and professional)
- **Mandarin Chinese:** Native

References

Dr. Hao Lan (Primary Supervisor) Essex Business School University of Essex Contact via institution	Prof. Henry Agyei-Boapeah (Secondary Supervisor) Essex Business School University of Essex Contact via institution
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