

SBMT4000 SBM Undergraduate Honors Research Project

Code	Supervisor Name	Email
ACCT03	Allen Huang	allen.huang@ust.hk
Project Summary		
Topic: Generative AI and the Future of Corporate Disclosure Description: This project examines how the rise of generative AI is reshaping the way firms communicate with investors and other users of business information. As people increasingly obtain information through AI systems that retrieve and synthesize content into direct answers rather than through traditional search, the incentives, channels, and formats surrounding corporate disclosure may shift in important ways. Building on this developing area and on established disclosure theory, the project will study how generative AI may affect the production, presentation, and interpretation of financial reporting and related corporate communications, and will develop and test predictions about how firms adapt their disclosure strategies in this new environment. The specific research questions, measures, and empirical design will be refined together with the supervisor at the start of the project.		
Remarks		
1. The student should be very comfortable with at least one programming or statistical language (e.g., Python, R, STATA, or SAS) for empirical work and large-sample data handling. 2. Familiarity with textual-analysis / natural-language-processing techniques, and with calling APIs for generative AI tools, is required; the student should be prepared to learn more advanced methods with guidance. 3. Experience with web scraping / crawling for large-scale data collection (e.g., Python libraries such as requests, BeautifulSoup, Scrapy, or Selenium). 4. An interest in corporate disclosure, capital-market information environments, or the economics of artificial intelligence is expected.		

5. The student should be self-motivated and able to commit to a focused, year-long research project.