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ACADEMIC AND PROFESSIONAL WORK EXPERIENCE

Neeley School of Business, Texas Christian University
Robert and Edith Schumacher Junior Faculty Fellowship, 2022 to present
Associate Professor, 2020 to present
Assistant Professor, 2017 to 2020

Leeds School of Business, University of Colorado at Boulder
Assistant Professor, 2009 to 2017

Bauer College of Business, University of Houston
Instructor and Research Assistant, 2004 to 2009

PricewaterhouseCoopers (China)
Staff Accountant, 2002 to 2003

EDUCATION

Ph.D., Accounting, University of Houston, 2009
M.B.A., University of Louisiana at Lafayette, 2004
B.S., Accounting, Fudan University, 2002

PUBLISHED AND ACCEPTED PAPERS

“Audit-Firm Profitability: Determinants and Implications for Audit Outcomes” with Anastasios Elemes, Ole-Kristian Hope, and Aaron Yoon, *European Accounting Review* (forthcoming)

“Earnings Quality and Trading Volume Reactions Around Earnings Announcements: International Evidence” with Siu Kai Choi, Gerald Lobo, and Ying Zheng, *Journal of Accounting, Auditing and Finance* (forthcoming)

“Information Transparency and Investment in Follow-on Innovation” with Yongtae Kim, Leo Yang, and Joseph Zhang, *Contemporary Accounting Research* (2023), Vol. 40, No. 2, 1176 – 1209

“David versus Goliath: The Relation Between Auditor Size and Audit Quality for U.K. Private Firms” with Anastasios Elemes and Gerald Lobo, *European Accounting Review* (2023), Vol. 32, No. 2, 447 – 480

“Big 4 Office Political Connections and Client Restatements” with Anastasios Elemes, *European Accounting Review* (2022), Vol. 31, No. 3, 729 – 760

“Managerial Discretion and the Comparability of Fair Value Estimates” with Jonathan Black and Marc Cussatt, *Journal of Accounting and Public Policy* (2022), Vol. 41, No. 1, 106878

“Information Processing Costs and Corporate Tax Avoidance: Evidence from the SEC’s XBRL Mandate” with Hyun Hong, Jeong-Bon Kim, and Ji Woo Ryou, *Journal of Accounting and Public Policy* (2021), Vol. 40, No. 2, 106822

“Do Firms That Have a Common Signing Auditor Exhibit Higher Earnings Comparability?” with Mei-Hui Chen, Chen-Lung Chin, and Gerald Lobo, *The Accounting Review* (2020), Vol. 95, No. 3, 115 – 143

“When are Outside Directors More Effective Monitors? – Evidence from Real Activities Manipulation” with Marc Cussatt and Katherine Gunny, *Journal of Accounting, Auditing and Finance* (2020), Vol. 35, No. 1, 26 – 52

“The Association Between SFAS No. 157 Fair Value Hierarchy Information and Conditional Accounting Conservatism” with Jonathan Black and Marc Cussatt, *The Accounting Review* (2018), Vol. 93, No. 5, 119 – 144

“Accounting Quality, Liquidity Risk, and Post-Earnings-Announcement Drift” with Gerald Lobo and Joseph Zhang, *Contemporary Accounting Research* (2017), Vol. 34, No. 3, 1649 – 1680

“Does the Relation Between Information Quality and Capital Structure Vary with Cross-Country Institutional Differences?” with Chee Yeow Lim and Gerald Lobo, *Journal of International Accounting Research* (2016), Vol. 15, No. 3, 131 – 156

“Changes in Cash: Persistence and Pricing Implications” with Philip Shane, *Journal of Accounting Research* (2014), Vol. 52, No. 3, 599 – 634

“Loan Collateral and Financial Reporting Conservatism: Chinese Evidence” with Gerald Lobo, Yanyan Wang, and Lisheng Yu, *Journal of Banking and Finance* (2013), Vol. 37, No. 12, 4989 – 5006

“Effects of Audit Quality on Earnings Management and Cost of Equity Capital: Evidence from China” with Hanwen Chen, Gerald Lobo, and Yanyan Wang, *Contemporary Accounting Research* (2011), Vol. 28, No. 3, 892 – 925

“Association Between Borrower and Lender State Ownership and Accounting Conservatism” with Hanwen Chen, Gerald Lobo, and Yanyan Wang, *Journal of Accounting Research* (2010), Vol. 48, No. 5, 973 – 1014

WORKING PAPERS

“Global vs. Local ESG Ratings: Evidence from China” with Ting Mao, Zengquan Li, and Aaron Yoon

“The Dark Side of Adopting More Stringent Fair Disclosure in a Relational Economy: Evidence from Site Visits in China” with Zengquan Li, Aaron Yoon, and Liangyu Zhao

“What Does the Auditor Say? Auditors’ Disclosures of Critical Audit Matters and Audit Fees” with Karen Nelson, Yanyan Wang, and Lisheng Yu

“Non-GAAP Earnings and Auditors’ Going Concern Opinions” with Anne Albrecht and Karen Nelson

WORKSHOP PRESENTATIONS

- 2023: ESSEC Business School (scheduled)
- 2022: University of Texas Arlington
Purdue University
- 2020: University of Massachusetts Dartmouth
Washington State University
- 2019: Southern Methodist University
University of North Texas
Yunnan University of Finance and Economics
- 2018: National Chengchi University
National Taipei University
- 2016: Texas Christian University
Drexel University
University of Houston
University of Nebraska at Lincoln
Louisiana State University
Santa Clara University
University of Connecticut
University of Alabama
University of Illinois at Chicago
Florida State University
- 2015: University of British Columbia
University of Washington
- 2013: Penn State University
University of Oregon
- 2012: University of California at Irvine
University of Southern California
- 2011: Colorado State University
University of Memphis
- 2010: Fudan University
Shanghai National Accounting Institute

University of Utah
Xiamen University
2009: Carnegie Mellon University
Lehigh University
University of Colorado at Boulder

CONFERENCE PRESENTATIONS

Lone Star Accounting Conference, 2019
FARS Midyear Meeting, 2019, 2021
Auditing Section Midyear Meeting, 2021
Journal of Contemporary Accounting, Taipei, 2018
Annual Conference on Financial Economics and Accounting, 2016
Colorado Accounting Research Symposium, 2016
AAA Annual Meeting, 2008, 2009, 2011, 2014, 2021
EAA Annual Congress, 2008

CONFERENCE DISCUSSIONS

Journal of Contemporary Accounting and Economics Annual Symposium, 2023
Conference on Financial Economics and Accounting, Atlanta, 2022
IAS Midyear Meeting, 2021, 2023
FARS Midyear Meeting, 2020
Journal of Contemporary Accounting Annual Meeting, Taipei, 2018
AAA Annual Meeting, 2008, 2014
AAA Western Region Meeting, 2015
International Symposium on Empirical Accounting Research, Shanghai, 2005

TEACHING EXPERIENCE

Texas Christian University

Valuation in Accounting Context I & II, 2021 to present
Financial Reporting I, 2017 to present

University of Colorado at Boulder

Doctoral Seminar in Capital Markets Research, 2013
Corporate Financial Reporting II, 2010 to 2017
Corporate Financial Reporting I, 2010

University of Houston

Intermediate Accounting I, 2007 to 2008
Financial Accounting Principle, 2006 to 2008

SERVICE ACTIVITIES

Service to the Profession

AAA Annual Meeting Sub Liaison (FARS), 2014, 2020
IAS Midyear Meeting Co-chair, 2023 to 2024

Service to Neeley School of Business, Texas Christian University
Neeley Analytics Initiative Task Force, 2020 to present
Database Committee, 2018 to present

Service to Department of Accounting, Texas Christian University
Financial Accounting Sequence Review Committee (Chair), 2022
Assessment of Learning Area Leader (Financial Accounting), 2020-2021
Post-tenure Review Committee Secretary for Steve Lim, 2020
Department Undergraduate Curriculum Committee, 2020
Department Chair Review Committee, 2018
Accounting Workshop Coordinator, 2017 to 2020

Service to Leeds School of Business, University of Colorado at Boulder
Leeds Executive Committee, 2015
Undergraduate Curriculum and Policy Committee, 2012
Undergraduate Scholarship Committee, 2010

Service to Accounting and Business Law Division, University of Colorado at Boulder
Accounting Workshop Coordinator, 2011 to 2016
Accounting Division Executive Committee, 2015
Sr. Instructor Reappointment Evaluation Committee, 2011, 2013, 2015, 2016

REVIEWING ACTIVITIES

Ad-Hoc Journal Reviewer

The Accounting Review
Contemporary Accounting Research
Review of Accounting Studies
Management Science
Auditing: A Journal of Practice & Theory
Journal of Accounting, Auditing and Finance
Journal of Accounting and Public Policy
Journal of Financial Reporting
Journal of Business Finance and Accounting
Accounting Horizons
European Accounting Review
Accounting & Finance
Journal of International Accounting Research
Journal of Corporate Finance
Production and Operations Management
International Journal of Accounting
Journal of Business Research
Corporate Governance: An International Review
International Review of Financial Analysis
Asia-Pacific Journal of Accounting and Economics
Journal of Contemporary Accounting and Economics
Asian Review of Accounting

Review of Accounting and Finance
Canadian Journal of Administrative Science
China Journal of Accounting Research

Conference Reviewer

AAA Annual Meeting, 2013, 2014
FARS Midyear Meeting, 2010, 2011, 2013
Auditing Midyear Meeting, 2016
IAS Midyear Meeting, 2021
UNT Accounting Research Conference, 2021
Hawai'i Accounting Research Conference, 2021

Research Grant Reviewer

Research Grants Council of Hong Kong, 2014 to present
Swiss National Science Foundation, 2021

PH.D. DISSERTATION COMMITTEES

University of Colorado at Boulder

Jonathan Black (first placement: Purdue University)
Sanghyuk Byun (first placement: Sogang University)

HONORS AND DISTINCTIONS

Outstanding Reviewer for the AAA Joint IAS/IAAER Midyear Meeting, 2021
Neeley School of Business Vigeland Award for Outstanding Research, 2020
FASB Summer Faculty Program Fellow, 2019
Leeds School of Business Frasca Teaching Award Nominee, 2015, 2017
AAA/Deloitte Foundation Trueblood Seminar for Professors, 2014
Outstanding Reviewer for the *Canadian Journal of Administrative Sciences*, 2013
AAA New Faculty Consortium Fellow, 2011
Jesse H. Jones Business Dissertation Completion Grant, 2007
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2007
Financial Accounting and Reporting Section Doctoral Consortium Fellow, 2007
JCAE Doctoral Consortium Fellow, 2006