

Jieying Zhang  
August 8, 2024

Accounting, Naveen Jindal School of Management  
University of Texas at Dallas

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**Education history**

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2005	Ph.D. in Accounting, Massachusetts Institute of Technology, Sloan School of Management Thesis title: “The Contracting Benefits of Accounting Conservatism to Lenders and Borrowers” Thesis advisors: S.P. Kothari (Chair), Joseph Weber, Peter Wysocki
2001	M.S. in Accounting, Northwestern University, Kellogg Business School
1999	M.S. in Business Administration, Peking University, Guanghua School of Management
1996	B.S. in Finance and Accounting, Peking University, Guanghua School of Management

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**Employment history**

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2017-present	Associate Professor, University of Texas at Dallas, Naveen Jindal School of Management
2014-2017	Assistant Professor, University of Texas at Dallas, Naveen Jindal School of Management
2005-2014	Assistant Professor, University of Southern California, Leventhal School of Accounting

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**Publications**

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1. Mark DeFond, Baolei Qi, Yi Si, and Jieying Zhang, 2024. “Do Signatory Auditors with Tax Expertise Facilitate or Curb Tax Aggressiveness?” accepted at the *Journal of Accounting and Economics*.
  2. Mark DeFond, Jieying Zhang, and Yuping Zhao, 2024. “Do Managers Successfully Shop for Auditors Who Allow them to Opportunistically Report Positive news? Evidence from Accounting Estimates.” accepted at *Management Science*.
  3. Ying Huang, Ningzhong Li, Jieying Zhang, and Xiaolu Zhou, 2024. “The Economic Consequences of Heightened Materiality Uncertainty: An Auditing Perspective.” *The Accounting Review*, Vol. 99(4): 225-249.
  4. Liuchuang Li, Baolei Qi, and Jieying Zhang, 2021. “The Effect of Engagement Auditors on Financial Statement Comparability.” *Auditing: A Journal of Practice and Theory*, Vol. 40(3): 73-104.
  5. Mark DeFond, Fan Zhang, and Jieying Zhang, 2021. “Auditing Research Using Chinese data: What’s Next?” *Accounting and Business Research*, Vol. 51(6-7): 622-635.
  6. Mark DeFond, Clive Lennox, and Jieying Zhang, 2018. “The Primacy of Fair Presentation: Evidence from Regulators and the Courts.” *The Accounting Horizons*, Vol. 32 (3): 91-100.
  7. Zhu Liu, K.R. Subramanyam, Jieying Zhang, and Charles Shi, 2018. “Do Firms Manage Earnings to Influence Credit Ratings? Evidence from Negative Credit Watch Resolutions.” *The Accounting Review*, Vol. 93(3): 267-298.
  8. Mark DeFond, David Erkens, and Jieying Zhang, 2017. “Do Client Characteristics Really Drive the Big N Effect? Evidence from Matching Methods.” *Management Science*, Vol. 63(11): 3628-3649.
  9. Mark DeFond, David Erkens, and Jieying Zhang, 2017. “The Big N Effect Persists after Matching on Client Characteristics: A Response to Lawrence, Minutti-Meza and Zhang (2017).” *Management Science*, Vol. 63(11): 3652-3653.

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10. Hyun Hong, Mingyi Hung, and Jieying Zhang, 2016. "The Use of Debt Covenants Worldwide: Institutional Determinants and Implications on Financial Reporting." *Contemporary Accounting Research*, Vol. 33(2): 644-681.
  11. Yigit Atilgan, Alope Ghosh, Meng Yan, and Jieying Zhang, 2015. "Cross-listed Bonds and Rating Conservatism." *Journal of Money, Credit and Banking*, Vol. 47(5): 897-929.
  12. Mark DeFond and Jieying Zhang, 2014. "A Review of Archival Auditing Research." *Journal of Accounting and Economics*, Vol. 58(2-3): 275-326.
    - Cited by SEC's rule "Qualifications of Accountants," Release No. 33-10876, 2020; rule "Auditor Independence with Respect to Certain Loans or Debtor-Creditor Relationships," Release No. 33-10648, 2019; proposed rule "The Enhancement and Standardization of Climate-Related Disclosures for Investors," SEC Release No. 33-11042, 2022
    - Cited by the PCAOB's auditing standard "A Firm's System of Quality Control," Release No. 2024-005; "Auditing Accounting Estimates Including Fair Value Measurements," Release No. 2018-005; "The Auditor's Report of Financial Statements when the Auditor Expresses an Unqualified Opinion," Release No. 2017-001
    - Cited by PCAOB's proposed amendments to "Firm Reporting," Release No. 2024-003; "Firm and Engagement Metrics," Release No. 2024-002; proposed auditing standard "The Auditor's Report on an Audit of Financial Statements when the Auditor Expresses an Unqualified Opinion," Release No. 2016-003.
    - Cited in five speeches by the PCAOB board member Jeanette M. Franzel on Jan 15, 2016, J. Robert Brown Jr. on Jan. 15, 2021; Sept. 17, 2019, Oct. 24, 2019 & July 23, 2020; by SEC Chief Accountant Paul Munter on Oct. 26, 2021
  13. David Erkens, K.R Subramanyam, and Jieying Zhang, 2014. "Affiliated Bankers on Board and Conservative Accounting." *The Accounting Review*, Vol. 89(5): 1703-1728.
  14. Mark DeFond and Jieying Zhang, 2014. "The Timeliness of the Bond Market Reaction to Bad News Earnings Surprises." *Contemporary Accounting Research*, Vol. 31(3): 911-936.
  15. Mark DeFond, Mingyi Hung, Emre Karaoglu, and Jieying Zhang, 2011. "Was Sarbanes Oxley Good News for the Bond Market?" *Accounting Horizons*, Vol. 25(3): 465-485.
  16. Joseph Weber, Michael Willenborg, and Jieying Zhang, 2008. "Does Auditor Reputation Matter? The Case of KPMG Germany and Comroad AG." *Journal of Accounting Research*, Vol. 46 (4): 941-972.
    - Cited by The Publications Office of the European Union, "What are the wider supervisory implications of the Wirecard case?", 2021.
  17. Jieying Zhang, 2008. "The Contracting Benefits of Accounting Conservatism to Lenders and Borrowers." *Journal of Accounting and Economics*, Vol. 45 (1): 27-54.
    - Cited by the Norwegian Ministry of Finance "The Accountability Act", 2015

### **Working Papers**

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1. Zhiming Ma, Liansheng Wu, Jieying Zhang, and Kaitang Zhou, 2024. "Does Investor Sentiment Impair Auditors' Professional Skepticism? Evidence from Audit Adjustments and Audit Effort"
  2. Jiapeng He, Ying Huang, Ningzhong Li, Jieying Zhang, and Xiaolu Zhou, 2024. "Materiality Uncertainty and Corporate Disclosure"
  3. Xiaoyu Cui, Mark DeFond, Baolei Qi, and Jieying Zhang, 2024. "Do Auditors with Appraisal Expertise Improve Acquirers' M&A Outcomes?"

4. Mark DeFond, Jieying Zhang, 2024. “Audit failures: Why they occur and some suggestions for preventing them”
5. Grace Gu, Ying Huang, Ningzhong Li, Jieying Zhang, and Xiaolu Zhou, 2023. “The Impact of Local Newspaper Closures on Corporate Environmental Policies”
6. Zhiming Ma, Rencheng Wang, and Jieying Zhang, 2024. “Heuristics in Audit Fees: Evidence from Hurricanes”
7. Meng Li and Jieying Zhang, 2024. “Internal Forecast Accuracy and the Preemption of Covenant Violations”
8. Jiapeng He, Ningzhong Li, and Jieying Zhang, 2023. “Auditing Government Contractors”

#### **Invited Presentations**

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2024	University of Illinois Symposium on Audit Research (discussant), UIUC
2023	The British Accounting Review Special Issue Conference ( <b>keynote speaker</b> ), Southern University of Science and Technology; University of Texas at San Antonio
2022	University of Washington, University of North Texas, Shanghai Jiaotong University, Florida International University
2021	Chinese Institute of Certified Public Accountants and China Journal of Accounting Studies joint conference ( <b>keynote speaker</b> ), Capital University of Economics and Business
2020	Peking University summer research camp ( <b>keynote speaker</b> )
2019	University of Hong Kong, Xi'an JiaoTong University
2018	MIT Asia conference (discussant, Best Discussant Award), University of Illinois Accounting Symposium (presenter), Annual Conference on Accounting and Finance at the Telfer School of Management, University of Ottawa (presenter)
2016	University of Miami, Peking University, Nanjing Audit University, AAA FARS Midyear Meeting (discussant)
2015	University of Texas at Austin, CAPANA Conference, Shanghai, China (presenter), AAA FARS Midyear Meetings, Nashville, TN (discussant)
2014	Nanyang Technological University, National University of Singapore, Maryland University, Boston College, Southern Methodist University
2013	University of California at Irvine, University of Houston, University of Texas at Dallas, University of Connecticut, Georgia State University, University of California at Riverside, Baruch College, <i>Journal of Accounting and Economics</i> Annual Conference, Rochester, NY (co-presenter)
2006-2012	University of California at Los Angeles, University of Texas at Dallas, University of Waterloo, University of California at Irvine, Michigan State University, Ohio State University, HKUST Accounting Research Consortium, Hong Kong (discussant), Economics, Finance and Accounting conference, Washington DC (presenter and discussant), AAA FARS Midyear Conference, Atlanta, GA (discussant), AAA auditing midyear session, Los Angeles, CA (discussant)

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2005	Boston University, Georgetown University, Southern Methodist University, University of British Columbia, University of Minnesota, University of Pennsylvania, University of Southern California
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### Invited Conference Participation

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2024	<i>Journal of Accounting and Economics</i> Annual Conference, Stanford <i>Review of Accounting Studies</i> Annual Conference, University of Washington
2023	<i>Journal of Accounting and Economics</i> Annual Conference, MIT <i>Review of Accounting Studies</i> Annual Conference, Cambridge University, UK
2022	<i>Journal of Accounting and Economics</i> Annual Conference, University of North Carolina <i>Review of Accounting Studies</i> Annual Conference, Stanford University
2021	<i>Journal of Accounting and Economics</i> Annual Conference, virtually held PCAOB/ <i>The Accounting Review</i> conference, virtually held <i>Review of Accounting Studies</i> Annual Conference, virtually held CARE conference, virtually held
2020	<i>Journal of Accounting and Economics</i> Annual Conference, virtually held PCAOB/ <i>The Accounting Review</i> conference, virtually held <i>Review of Accounting Studies</i> Annual Conference, virtually held
2019	<i>Journal of Accounting and Economics</i> Annual Conference, Boston, MA PCAOB/ <i>The Accounting Review</i> conference, Washington DC The University of Texas at Austin Audit Consortium, Austin, TX UTD-SMU Accounting Symposium, Dallas, TX
2018	<i>Journal of Accounting and Economics</i> Annual Conference, Rochester, NY <i>Review of Accounting Studies</i> Annual Conference, South Bend, IN University of Illinois Accounting Symposium UTD-SMU Accounting Symposium, Dallas, TX
2017	<i>Journal of Accounting and Economics</i> Annual Conference, Philadelphia, PA <i>Review of Accounting Studies</i> Annual Conference, Spain University of Houston Annual Accounting Research Consortium, Houston, TX
2016	<i>Journal of Accounting and Economics</i> Annual Conference, Boston, MA <i>Review of Accounting Studies</i> Annual Conference (Scheduled), Philadelphia University of Houston Annual Accounting Research Consortium, Houston, TX AAA FARS Conference, New Port Beach, CA CAPANA Conference, Guangzhou, China
2015	<i>Journal of Accounting and Economics</i> Annual Conference, Rochester, NY <i>Review of Accounting Studies</i> Annual Conference, London, England CAPANA Conference, Shanghai, China University of Houston Annual Accounting Research Consortium, Houston, TX AAA Financial Accounting and Reporting Section Midyear Conference, Nashville, TN
2014	University of Houston Annual Accounting Research Consortium, Houston, TX
2013	<i>Journal of Accounting and Economics</i> Annual Conference, Boston, MA

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2012	HKUST Accounting Research Consortium, Hong Kong
2010	<i>Journal of Accounting and Economics</i> Annual Conference, Evanston, IL AAA Financial Accounting and Reporting Section Midyear Conference, San Diego, CA Economics, Finance and Accounting conference, Washington DC
2008	AAA Financial Accounting and Reporting Section Midyear Conference, Phoenix
2009	<i>Journal of Accounting and Economics</i> Annual Conference, Boston, MA
2006	AAA Auditing Midyear Conference, Los Angeles, CA; FARS Midyear Conference, Atlanta, GA New Faculty Consortium, Washington D.C.
2004	<i>Journal of Accounting and Economics</i> Annual Conference, Ann Arbor HBS Information, Markets, and Organizations Conference, Cambridge, MA
2003	<i>Journal of Accounting and Economics</i> Annual Conference, Evanston, IL HBS Information, Markets, and Organizations Conference, Cambridge, MA

### Doctoral Advisement

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University of Texas at Dallas	Dissertation co-chair: Yang Zhang (2025), Grace Gu (2025) Dissertation committees: Jiapeng He (2023, Hongkong Chinese University) Dongye Song (2023, Calvin University) Gurvinder Sandhu (2022, Indian School of Business) Sean Huang (2019, National Taiwan University) Sharif Esfahani (2018, Consulting Solutions at PwC) Liu Bo (2017, Susquehanna University) Ying Quan (2016, Toyota) Sunay Mutlu (2015, Kennesaw State University)  Supervisor of independent studies: Yang Zhang (Spring, Summer and fall 2021, 2022); Grace Gu (Fall 2020, Summer and fall 2022); Dongye Song (Fall 2018, Spring 2019); Liya Hou (Summer 2016); Sharif Esfahani (Summer 2016); Hoyoung Kyung (Fall 2014 and Spring 2015)
University of Southern California	Dissertation committees: Karen Ton (2015, Emory University) Jeff McMullin (2014, Indiana University) Biqin Xie (2012, Penn State University) Qi Zhen (2011, SUNY Buffalo)

### Classroom Teaching

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University of Texas at Dallas	Introduction to Financial Accounting (ACCT2301), Spring 2018-2024 Intermediate Accounting II (ACCT 6332), Spring 2016-2024 Ph.D seminar for Ph.D. prep program, Spring 2018 (half semester) Accounting for Managers (ACCT 6305), Spring 2015 Financial Accounting (ACCT 6201), Spring 2015
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University of Southern California	Accounting Concepts and Financial Reporting (Professional MBA), Fall 2013, 2012, 2011, 2010 Accounting for Non-business Major, Fall 2012, 2005-2009
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### Professional Service

Associate Editor	<i>Journal of Accounting and Economics</i> (2019- present) <i>Asian Pacific Journal of Accounting and Economics</i> (2020-2023)
Editorial Board Member	<i>The Accounting Review</i> (2014-present) <i>Review of Accounting Studies</i> (2019- present)
Ad-hoc Reviewer	<i>Journal of Accounting and Economics</i> , <i>Journal of Accounting Research</i> , <i>The Accounting Review</i> , <i>Management Science</i> , <i>Review of Accounting Studies</i> , <i>Contemporary Accounting Research</i> , <i>Production and Operations Management</i> , <i>Auditing: A Journal of Practice and Theory</i> , <i>European Accounting Review</i> , <i>Accounting Horizon</i> , <i>Journal of Accounting and Public Policy</i> , <i>Journal of Accounting, Auditing &amp; Finance</i> , <i>Journal of Business Finance and Accounting</i> , <i>The British Accounting Review</i> , <i>Hong Kong Research Grant Council</i> , <i>MIT Sloan Asian conference</i> , <i>AAA Annual and Mid-year Meetings</i> , <i>CAPANA Annual Meetings</i>

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### University Service

JSOM Online Database Committee	2023-2024
JSOM Classroom Teaching Evaluations Sub-Committee	2023-2024
Accounting Area PhD Committee	2021-2023
JSOM PhD Committee	2022-2023
JSOM Master Program Committee, UT Dallas	2019-2020
JSOM Strategic Planning Committee, UT Dallas	2017-2021
Accounting Workshop Coordinator, UT Dallas	2015-2016
JSOM Technology Committee, UT Dallas	2014-2017

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### Professional awards and honors

2023	Management Science Excellence in Reviewing Award
2018	MIT Asian conference Best Discussant Award
2001	MIT Presidential Graduate Fellowship
1997	DuPont Scholarship, Arthur Anderson Scholarship
1996	Academic Excellence Award, Peking University

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### Professional membership

Member, American Accounting Association
Certified Public Accountant, China (Inactive)