

Frankfurt School of Finance & Management
Address: Adickesallee 32-34, 60322 Frankfurt/Main, Germany
Email: j.cui@fs.de
Website: www.jiecui.org
Phone: +49 0157 30 892 709

Education

09/2020 – Present	Ph.D. in Accounting Frankfurt School of Finance & Management, Germany
09/2018 – 08/2020	Master of Science, Finance Frankfurt School of Finance & Management, Germany
09/2013 – 08/2014	Master of Science, Operations and Supply Chain Management Newcastle University, UK
09/2008 – 07/2012	Bachelor of Economics Chongqing Jiaotong University, China

Research Interests

Topics: regulator behavior in the standard-setting process, real effects of disclosure and financial reporting regulation, and the political economy of finance and accounting.

Method: empirical (archival data, audio and video data, textual analysis)

Working Papers

2024	Quantifying standard-setting deliberations (with Laurence van Lent Menghan Zhu) <ul style="list-style-type: none">▪ We develop a publicly accessible, fully indexed dataset of International Accounting Standards Board (IASB) meeting recordings, employing voice printing technology and natural language processing techniques to analyse and provide new evidence on unresolved issues in the political process of accounting standard-setting, including ideological influences, interest group capture, and decision-making effectiveness.
2023	Bank Credit Response to Corporate Disclosure Regulation <ul style="list-style-type: none">▪ Using supervisory bank-borrower level data from the Deutsche Bundesbank, the question to be explored in this study is whether and how bank credit responds to corporate disclosure regulation.
2022	Spillover Effects of Corporate Disclosure Regulation: Evidence from German Firms and Counties <ul style="list-style-type: none">▪ Using proprietary datasets from the Deutsche Bundesbank, in this study I investigate the impact of a private firm disclosure regulation on the performance of local firms and local macroeconomic outcomes.

Work in Progress

2024	The Interplay of Public and Private Information Channels: Evidence from the German Banking Sector <ul style="list-style-type: none">▪ Using proprietary datasets from the Deutsche Bundesbank, I study the role of information channels in banks' decision-making process. Auditor Concentration and Product Market Competition <ul style="list-style-type: none">▪ In this study, I investigate the impact of auditor networks on product market competition.
------	--

Tax Collection Structure and Policymaker Behavior

- In this study, I examine whether and how the tax collection structure influences the behavior of policy makers.

Teaching Experience

- | | |
|------------|---|
| 2022, 2023 | Financial Information & Decision-Making, M.Sc. - level course. <ul style="list-style-type: none">▪ Teacher in tutorials, average teaching evaluation 1.7*
(*Based on a scale with “1” being excellent and “6” being poor) |
|------------|---|

Conferences & Presentations

- | | |
|------|--|
| 2023 | <p>Presentation</p> <ul style="list-style-type: none">▪ American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections. Las Vegas, U.S.▪ European Accounting Association – 2023 Annual Congress. Helsinki, Finland <p>Attendance</p> <ul style="list-style-type: none">▪ American Accounting Association – 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS). Phoenix, U.S. <p>Doctoral Consortium</p> <ul style="list-style-type: none">▪ American Accounting Association – 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS). Phoenix, U.S.▪ American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections. Las Vegas, U.S. |
|------|--|

Professional Services

- | | |
|------|---|
| 2023 | <p>Conference Reviewer</p> <ul style="list-style-type: none">▪ American Accounting Association – 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS)▪ American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections <p>Discussant</p> <ul style="list-style-type: none">▪ American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections <p>Session Chair</p> <ul style="list-style-type: none">▪ European Accounting Association – 2023 Annual Congress. Helsinki, Finland |
|------|---|

Work Experience

- | | |
|-------------------|---|
| 05/2016 – 12/2017 | Project Manager, Investment Banking Department
<i>DingLi (Chongqing) Fund Management Company</i> |
| 10/2014 – 01/2016 | Self-employment, start-up
<i>i-Challenge Education – Summer Camps</i> |

Qualifications

- | | |
|--------------|---|
| Languages | Chinese: Native
English: Fluent
Korean: Fluent
German: A2 |
| IT | Python and Stata: Advanced knowledge
R and VS Code: Good knowledge |
| Certificates | CFA Level I Certificate |

Awards	Bloomberg Markets Concepts (BMC) Certificate Fund and Security Practitioners' Qualification (China) The Most Motivated Student (Into Newcastle University) University Scholarship (Chongqing Jiaotong University)
--------	--

References

Laurence van Lent	Professor of Accounting & Economics Frankfurt School of Finance & Management L.vanLent@fs.de
-------------------	---