

Jie Cui

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Frankfurt School of Finance & Management
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Education

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

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: Textual analysis (NLP/LLMs); audio and video analytics; machine learning; archival research

Working Papers

What Anchors Standard-setting Deliberations? (solo-authored)

- *Job Market Paper*
- This paper introduces an LLM-based framework that organizes International Accounting Standards Board (IASB) meeting deliberations into a hierarchical taxonomy, offering a transparent map from unstructured dialogue to interpretable constructs capturing stakeholder inclusivity (whose interests are invoked), evidentiary grounding (how arguments are substantiated), and topic specificity (which issues are emphasized). Using this taxonomy, I provide novel evidence on the procedural quality and effectiveness of standard setting, including metrics for deliberation range, depth, balance, and polarization, as well as measures of standard-setter style

Quantifying Standard-setting Deliberations (with Laurence van Lent and Menghan Zhu)

- R&R at the *Journal of Accounting Research* (3rd round as a registered report)
- We develop a publicly accessible, fully indexed dataset of official IASB meeting recordings using voiceprint technology and computational linguistics methods. This dataset provides a verbatim, sentence-by-sentence record of the IASB standard-setting deliberations. We then construct refined measures to explore key open issues in the political process of accounting standard-setting, such as how ideological is standard-setting and are accounting standard-setters captured by interest groups

Bank Credit Response to Corporate Disclosure Regulation (solo-authored)

- R&R at the *Journal of Accounting & Economics*
- Using supervisory bank-borrower level data from the Deutsche Bundesbank (i.e., German Federal Bank), I investigate how firm-level disclosure regulation influences the competition in the banking sector and the equilibrium level of bank credit across different banking groups

Teaching Experience

Financial Information & Decision-Making, Master-level course.

Fall 2022, 2023

- Teacher in tutorials, average teaching evaluation 1.73*
(*based on a scale between 1 and 6, with 1 being excellent)

Conferences & Presentations

Presentation

- 2024 TRR 266 Annual Conference
- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections
- 2023 EAA Annual Congress

Attendance

- 2024 Journal of Accounting Research (JAR) Registered Reports Conference
- 2020 - 2024 The Emerging Scholars in Accounting Conference
- 2023 AAA Midyear Meeting of the Financial Accounting and Reporting Section (FARS)

Doctoral Consortium Participation

- 2023 AAA Midyear Meeting of the Financial Accounting and Reporting Section (FARS)
- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections

Professional Services

Conference Reviewer

- 2023 AAA Midyear Meeting of the Financial Accounting and Reporting Section (FARS)
- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections

Discussant

- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections

Work Experience

Project Manager, Investment Banking Department
DingLi Fund Management Company

05/2016 – 12/2017

Qualifications

Languages: Chinese (native); English (fluent); Korean (fluent); German (basic)

IT Skills: Python; Stata; R

Certificates: CFA Level I Certificate; Fund and Security Practitioners' Qualification (China)

References

Laurence van Lent (Dissertation Committee Chair)
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