

# Jie Cui

March 2025

Frankfurt School of Finance & Management  
Address: Adickesallee 32-34, 60322 Frankfurt am Main, Germany  
Email: [j.cui@fs.de](mailto:j.cui@fs.de)  
Website: [www.jiecui.org](http://www.jiecui.org)  
Phone: +49 157 30892709

---

## Education

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

- Empirical (archival data, audio and video data, textual analysis)

---

## Working Papers

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

- *Invited for resubmission as a registered report to the Journal of Accounting Research*
- We develop a publicly accessible, fully indexed dataset using computational linguistics methods to create a verbatim, sentence-by-sentence record of standard-setting board deliberations (e.g., IASB meetings), and 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)

- *Under review*
- Using supervisory bank-borrower level data from the German Federal Bank, I investigate how firm-level disclosure regulation influences the competition in the banking sector, particularly the equilibrium level of bank credit across different banking groups

---

## Work in Progress

### Detecting Directional Shifts in the Standard-setting Process: A Text-based Approach

- In this study, I use a text-based approach and a fine-tuned LLM to provide quantitative evidence for when, how, and why directional shifts occur in the accounting standard-setting process

---

## Teaching Experience

Financial Information & Decision-Making, Master-level course.	Fall 2022, 2023
<ul style="list-style-type: none"><li>- Teacher in tutorials, average teaching evaluation 1.73* (*based on a scale with “1” being excellent and “6” being poor)</li></ul>	

---

## 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 JAR Registered Reports Conference
- 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*

*05/2016 – 12/2017*

DingLi Fund Management Company

---

## Qualifications

### Languages

- Chinese; English; Korean; German

### IT Skills

- Python; Stata; R

### Certificates

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

---

## References

Laurence van Lent (Dissertation Committee Chair)  
Senior Editor of *Journal of Accounting Research*  
Professor of Accounting & Economics  
Frankfurt School of Finance & Management  
[L.vanLent@fs.de](mailto:L.vanLent@fs.de)

Katharina Hombach  
Professor of Accounting  
Goethe University Frankfurt  
[Hombach@wiwi.uni-frankfurt.de](mailto:Hombach@wiwi.uni-frankfurt.de)

### Yuping Jia

Associate Professor of Accounting  
Frankfurt School of Finance & Management  
[y.jia@fs.de](mailto:y.jia@fs.de)