

# Jie Cui

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Frankfurt School of Finance & Management  
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## Education

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

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## 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

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## Working Papers

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

- *Job Market Paper*
- This paper introduces an LLM-based framework that organizes official IASB meeting deliberations into a multi-level hierarchical taxonomy. Using this taxonomy, I provide novel evidence on the quality and effectiveness of the standard-setting process, 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* (3<sup>rd</sup> round as a registered report)
- 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)

- 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

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## 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)

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## 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

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## 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

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## Work Experience

Project Manager, Investment Banking Department  
DingLi Fund Management Company

*05/2016 – 12/2017*

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## 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)

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## References

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

Katharina Hombach  
Professor of Accounting  
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### Yuping Jia

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