

Jie Cui

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Frankfurt School of Finance & Management
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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: real effects of disclosure and financial reporting regulation, regulator behavior in the standard-setting process, and the political economy of finance and accounting.

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

Working Papers

2022	Spillover Effects of Corporate Disclosure Regulation: Evidence from German Private Firms and Counties <ul style="list-style-type: none">Research question: 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, in an attempt to provide evidence on market-wide effects from regulation, especially on local-level externalities.
2023	Bank Credit Response to Corporate Disclosure Regulation <ul style="list-style-type: none">Research question: 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, focusing on the impact of private firm disclosure mandates on national and local bank credit in Germany.

Work in Progress

2024	Exploring the Standard-Setting Process: Evidence from IFRS Comment Letters and Board Meeting Records (with Menghan Zhu) <ul style="list-style-type: none">Research question: In this study, we attempt to gain a deeper understanding of the dynamics between comment letters and board discussions in the IFRS standard-setting process, and to learn more in general about the behavior of politicians and regulators in the standard-setting process. The Interplay of Public and Private Information Channels: Evidence from the German Banking Sector <ul style="list-style-type: none">Research question: Using proprietary datasets from the Deutsche Bundesbank, in this study I aim to investigate the impact of corporate disclosure regulation on the interplay between formal (public) and
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informal (private) information channels in banks' lending decision-making process.

Auditor Concentration and Product Market Competition

- Research question: I use an unexpected audit demand shock from a German disclosure regulation as the instrument variable to investigate the impact of auditor networks on product market competition.

Real Effect of ESG Over-Regulation (with Xinyi Huang)

- Research question: The European Union has witnessed a surge in ESG regulations designed to promote sustainable and responsible business practices over the past few years. These regulations, while well-intentioned, have led to a complex and diverse landscape of requirements for firms. Given this background, the question to be explored in this study is the extent to which the complexity and diversity of ESG regulations affect corporate compliance, reporting quality and stock market response.

Consumption Tax Collection Structure and Policymaker Behavior

- Research question: Exploiting the varied administrative practices of each EU country in the collection of Value Added Tax (VAT), in this study I examine whether and how the consumption tax collection structure influences the behavior of policy makers in the tax policy making process.

Teaching Experience

2022, 2023

Financial Information & Decision-Making, M.Sc. - level course.

- Teacher in tutorials, average teaching evaluation 1.7*
(*Based on a scale with "1" being excellent and "6" being poor)

Conferences & Presentations

2023

Presentation

- 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

Attendance

- American Accounting Association – 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS). Phoenix, U.S.

Doctoral Consortium

- 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

Conference Reviewer

- 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

Discussant

- American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections

Session Chair

- 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	Stata: Advanced knowledge Python, R, and VS Code: Good knowledge
Certificates	CFA Level I Certificate Bloomberg Markets Concepts (BMC) Certificate Fund and Security Practitioners' Qualification (China)
Awards	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
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