JEFF ZEYUN CHEN

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ACADEMIC AND PROFESSIONAL WORK EXPERIENCE

Neeley School of Business, Texas Christian University
Robert and Edith Schumacher Junior Faculty Fellowship, 2022 to present
Associate Professor, 2020 to present
Assistant Professor, 2017 – 2020

Leeds School of Business, University of Colorado at Boulder
Assistant Professor, 2009 – 2017

Bauer College of Business, University of Houston
Instructor and Research Assistant, 2004 – 2009

PricewaterhouseCoopers (China)
Staff Accountant, 2002 – 2003

EDUCATION

Ph.D., Accounting, University of Houston, 2009
M.B.A., University of Louisiana at Lafayette, 2004
B.S., Accounting, Fudan University, 2002

PUBLISHED AND ACCEPTED PAPERS

"How Does Big 4 Auditor Style Impact the Comparability of Disaggregated Performance Statement Components?" with Marc Cussatt and Li Huang, *Journal of Accounting and Public Policy* (2025), Vol. 54, 107373

"Global versus Local ESG Ratings: Evidence from China" with Zengquan Li, Ting Mao, and Aaron Yoon, *The Accounting Review* (2025), Vol. 100, No. 4, 161 – 192

"What Does the Auditor Say? Auditors' Disclosures of Critical Audit Matters and Audit Fees" with Karen Nelson, Yanyan Wang, and Lisheng Yu, *Accounting Horizons* (2024), Vol. 38, No. 4, 51 – 70

"Earnings Quality and Trading Volume Reactions Around Earnings Announcements: International Evidence" with Siu Kai Choi, Gerald Lobo, and Ying Zheng, *Journal of Accounting, Auditing and Finance* (2024), Vol. 39, No. 4, 1226 – 1253

"Audit-Firm Profitability: Determinants and Implications for Audit Outcomes" with Anastasios Elemes, Ole-Kristian Hope, and Aaron Yoon, *European Accounting Review* (2024), Vol. 33, No. 4, 1369 – 1396

"Labor Skill and Accounting Conservatism" with Youngki Jang, Boochun Jung, and Minyoung Noh, *Journal of Accounting and Public Policy* (2024), Vol. 43, 107172

"Information Transparency and Investment in Follow-on Innovation" with Yongtae Kim, Leo Yang, and Joseph Zhang, *Contemporary Accounting Research* (2023), Vol. 40, No. 2, 1176 – 1209

"David versus Goliath: The Relation Between Auditor Size and Audit Quality for U.K. Private Firms" with Anastasios Elemes and Gerald Lobo, *European Accounting Review* (2023), Vol. 32, No. 2, 447 – 480

"Big 4 Office Political Connections and Client Restatements" with Anastasios Elemes, *European Accounting Review* (2022), Vol. 31, No. 3, 729 – 760

"Managerial Discretion and the Comparability of Fair Value Estimates" with Jonathan Black and Marc Cussatt, *Journal of Accounting and Public Policy* (2022), Vol. 41, No. 1, 106878

"Information Processing Costs and Corporate Tax Avoidance: Evidence from the SEC's XBRL Mandate" with Hyun Hong, Jeong-Bon Kim, and Ji Woo Ryou, *Journal of Accounting and Public Policy* (2021), Vol. 40, No. 2, 106822

"Do Firms That Have a Common Signing Auditor Exhibit Higher Earnings Comparability?" with Mei-Hui Chen, Chen-Lung Chin, and Gerald Lobo, *The Accounting Review* (2020), Vol. 95, No. 3, 115 – 143

"When are Outside Directors More Effective Monitors? – Evidence from Real Activities Manipulation" with Marc Cussatt and Katherine Gunny, *Journal of Accounting, Auditing and Finance* (2020), Vol. 35, No. 1, 26 – 52

"The Association Between SFAS No. 157 Fair Value Hierarchy Information and Conditional Accounting Conservatism" with Jonathan Black and Marc Cussatt, *The Accounting Review* (2018), Vol. 93, No. 5, 119 – 144

"Accounting Quality, Liquidity Risk, and Post-Earnings-Announcement Drift" with Gerald Lobo and Joseph Zhang, *Contemporary Accounting Research* (2017), Vol. 34, No. 3, 1649 – 1680

"Does the Relation Between Information Quality and Capital Structure Vary with Cross-Country Institutional Differences?" with Chee Yeow Lim and Gerald Lobo, *Journal of International Accounting Research* (2016), Vol. 15, No. 3, 131 – 156

"Changes in Cash: Persistence and Pricing Implications" with Philip Shane, *Journal of Accounting Research* (2014), Vol. 52, No. 3, 599 – 634

"Loan Collateral and Financial Reporting Conservatism: Chinese Evidence" with Gerald Lobo, Yanyan Wang, and Lisheng Yu, *Journal of Banking and Finance* (2013), Vol. 37, No. 12, 4989 – 5006

"Effects of Audit Quality on Earnings Management and Cost of Equity Capital: Evidence from China" with Hanwen Chen, Gerald Lobo, and Yanyan Wang, *Contemporary Accounting Research* (2011), Vol. 28, No. 3, 892 – 925

"Association Between Borrower and Lender State Ownership and Accounting Conservatism" with Hanwen Chen, Gerald Lobo, and Yanyan Wang, *Journal of Accounting Research* (2010), Vol. 48, No. 5, 973 – 1014

WORKING PAPERS

"Revealing Value Through Private Investors' Opinion Divergence: Evidence from China's PIPE Market" with Yuxuan Chang and Zengquan Li

"When are GAAP Losses not a Concern? Evidence from Auditors' Going Concern Opinions and Alternative Measures of Profitability" with Anne Albrecht and Karen Nelson

"Accounting Comparability and Regulatory Decision-Making: Evidence from China's Approval-based IPO System" with Mei-Hui Chen, Chen-Lung Chin, and Qi Zheng

"The Government as Venture Capitalist: Political Certification and Financial Reporting in IPO Firms" with Wentao Li, Yanyan Wang, and Lisheng Yu

WORKSHOP PRESENTATIONS

2025: Zhejiang University of Finance and Economics
2024: University of Oklahoma
2023: ESSEC Business School
2022: University of Texas Arlington
Purdue University
2020: University of Massachusetts Dartmouth
Washington State University
2019: Southern Methodist University
University of North Texas
Yunnan University of Finance and Economics
2018: National Chengchi University
National Taipei University
2016: Texas Christian University
Drexel University
University of Houston

University of Nebraska at Lincoln
Louisiana State University
Santa Clara University
University of Connecticut
University of Alabama
University of Illinois at Chicago
Florida State University

2015: University of British Columbia
University of Washington

2013: Penn State University
University of Oregon

2012: University of California at Irvine
University of Southern California

2011: Colorado State University
University of Memphis

2010: Fudan University
Shanghai National Accounting Institute
University of Utah
Xiamen University

2009: Carnegie Mellon University
Lehigh University
University of Colorado at Boulder

CONFERENCE PRESENTATIONS

International Conference of the Journal of International Accounting Research, 2024
International Accounting Section Midyear Meeting, 2024
Conference on CSR, the Economy and Financial Markets, 2022
FARS Midyear Meeting, 2019, 2021
Auditing Section Midyear Meeting, 2021
AAA Annual Meeting, 2008, 2009, 2011, 2014, 2021
Lone Star Accounting Conference, 2019
Journal of Contemporary Accounting, Taipei, 2018
Annual Conference on Financial Economics and Accounting, 2016
Colorado Accounting Research Symposium, 2016
EAA Annual Congress, 2008

CONFERENCE DISCUSSIONS

Asian Review of Accounting Annual International Accounting Symposium, 2023
Journal of Contemporary Accounting and Economics Annual Symposium, 2023
International Accounting Section Midyear Meeting, 2021, 2023
Conference on Financial Economics and Accounting, 2022
FARS Midyear Meeting, 2020
Journal of Contemporary Accounting Annual Meeting, Taipei, 2018
AAA Annual Meeting, 2008, 2014
AAA Western Region Meeting, 2015

International Symposium on Empirical Accounting Research, Shanghai, 2005

TEACHING EXPERIENCE

Texas Christian University

Valuation in Accounting Context I & II, 2021 to present
Financial Reporting I, 2017 to present

University of Colorado at Boulder

Doctoral Seminar in Capital Markets Research, 2013
Corporate Financial Reporting II, 2010 – 2017
Corporate Financial Reporting I, 2010

University of Houston

Intermediate Accounting I, 2007 – 2008
Financial Accounting Principle, 2006 – 2008

SERVICE ACTIVITIES

Service to the American Accounting Association

International Accounting Section
- Secretary, 2025 – 2027
- Publications Committee, 2024 – 2026
- Midyear Meeting Co-chair, 2023 – 2024

Annual Meeting Sub Liaison (IAS), 2023
Annual Meeting Sub Liaison (FARS), 2014, 2020

Service to Neeley School of Business, Texas Christian University

Neeley Analytics Initiative Task Force, 2020 to present
Database Committee, 2018 – 2022

Service to Department of Accounting, Texas Christian University

Recruiting Committee, 2023 (Chair), 2024
Financial Accounting Courses Review Committee (Chair), 2022, 2024
AOL – Financial Accounting Committee (Chair), 2022 – 2023, 2025 – 2026
Undergraduate Curriculum Committee, 2020
Department Chair Review Committee, 2018
Workshop Coordinator, 2017 – 2020

Service to Leeds School of Business, University of Colorado at Boulder

Leeds Executive Committee, 2015
Undergraduate Curriculum and Policy Committee, 2012
Undergraduate Scholarship Committee, 2010

Service to Accounting and Business Law Division, University of Colorado at Boulder

Accounting Workshop Coordinator, 2011 – 2016
Accounting Division Executive Committee, 2015

Sr. Instructor Reappointment Evaluation Committee, 2011, 2013, 2015, 2016

REVIEWING ACTIVITIES

Editorial Board

Accounting Horizons (2024 to present)
Journal of Accounting, Auditing and Finance (2024 to present)
Journal of International Accounting Research (2024 to present)
Advances in Accounting (2025 to present)

Ad-Hoc Journal Reviewer

The Accounting Review
Contemporary Accounting Research
Review of Accounting Studies
Management Science
Journal of International Business Studies
Auditing: A Journal of Practice & Theory
Journal of Accounting, Auditing and Finance
Journal of Accounting and Public Policy
Journal of Financial Reporting
Journal of Business Finance and Accounting
Accounting Horizons
European Accounting Review
Accounting & Finance
Journal of International Accounting Research
Journal of Corporate Finance
Production and Operations Management
International Journal of Accounting
Journal of Business Research
Corporate Governance: An International Review
International Review of Financial Analysis
Asia-Pacific Journal of Accounting and Economics
Journal of Contemporary Accounting and Economics
Asian Review of Accounting
Review of Accounting and Finance
Canadian Journal of Administrative Science
China Journal of Accounting Research

Conference Reviewer

AAA Annual Meeting, 2013, 2014, 2024
FARS Midyear Meeting, 2010, 2011, 2013
Auditing Midyear Meeting, 2016
IAS Midyear Meeting, 2021
UNT Accounting Research Conference, 2021
Hawai'i Accounting Research Conference, 2021, 2023, 2024

Research Grant Reviewer

Research Grants Council of Hong Kong, 2014 to present
Swiss National Science Foundation, 2021, 2023
Social Sciences and Humanities Research Council of Canada, 2023

PH.D. DISSERTATION COMMITTEES

University of Colorado at Boulder

Jonathan Black (first placement: Purdue University)
Sanghyuk Byun (first placement: Sogang University)

HONORS AND DISTINCTIONS

Journal of International Accounting Research Best Conference Paper Award, 2024
Journal of International Accounting Research Best Reviewer Award, 2023
AAA Joint IAS/IAAER Midyear Meeting Outstanding Reviewer Award, 2021
Neeley School of Business Vigeland Award for Outstanding Research, 2020
FASB Summer Faculty Program Fellow, 2019
Leeds School of Business Frascona Teaching Award Nominee, 2015, 2017
AAA/Deloitte Foundation Trueblood Seminar for Professors, 2014
Canadian Journal of Administrative Sciences Outstanding Reviewer Award, 2013
AAA New Faculty Consortium Fellow, 2011
Jesse H. Jones Business Dissertation Completion Grant, 2007
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2007
Financial Accounting and Reporting Section Doctoral Consortium Fellow, 2007
JCAE Doctoral Consortium Fellow, 2006