

Yinqi Zhang
Kogod School of Business
American University
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ACADEMIC EMPLOYMENT

- Chair of the Department of Accounting and Taxation (January 2021 – Present)
 - Associate Professor of Accounting
American University (March 2016 – Present)
 - Assistant Professor of Accounting
American University (September 2006 – March 2016; promotion to tenure in June 2013)
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EDUCATION

- Ph.D. in Accounting, Temple University, Philadelphia, PA, USA, 2006.
 - M.S. in Economics, Tsinghua University, School of Economics & Management, Beijing, China, 2001.
 - B.S. in Accounting, Tsinghua University, School of Economics & Management, Beijing, China, 1999. Graduated with honor.
 - Passed CPA (Certified Public Accountant) Exam of China.
 - Passed CGA (Certified General Accountant) Exam of Canada.
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RESEARCH

Refereed Publications

- How Aggressive Tax Planning Facilitates the Diversion of Corporate Resources: Evidence from Path Analysis (with Andrew M. Bauer, Junxiong Fang, Jeffery Pittman and Yuping Zhao), 2020, *Contemporary Accounting Research* 37 (3): 1882-1913.
- Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness: Evidence from Initial Public Offerings (with Sudipta Basu, Jagan Krishnan and Jong Eun Lee), 2018, *Auditing: A Journal of Practice and Theory* 37 (4): 1-24.
- Auditing Related Party Transactions: Evidence from Audit Fees and Audit Opinions (with Junxiong Fang, Gerald Lobo and Yuping Zhao), 2018, *Auditing: A Journal of Practice and Theory* 37(2): 73-106.

- The Importance of Audit Quality to Group-Affiliated Firms (with Junxiong Fang, Jeffery Pittman and Yuping Zhao), 2017, *Contemporary Accounting Research* 34 (1): 39-82.
- Investor Perceptions of the Earnings Quality Consequences of Hiring an Affiliated Auditor (with William Baber and Jagan Krishnan), 2014, *Review of Accounting Studies* 19 (1): 69-102.
- Is There a Relation Between Audit Fee Cuts during the Global Financial Crisis and Banks' Financial Reporting Quality? (with Gopal Krishnan), 2014, *Journal of Accounting and Public Policy* 33 (3): 279-300.
- The Value of Big N Target Auditors in Corporate Takeovers (with Yuan Xie and Han Yi), 2013, *Auditing: A Journal of Practice and Theory* 32 (3): 141-169.
- Takeover Protection and Managerial Myopia: Evidence from Real Earnings Management (with Yijiang Zhao, Kung H. Chen, and Michael Davis), 2012, *Journal of Accounting and Public Policy* 31 (1): 109-135.
- National Level, City Level Auditor Industry Specialization and Analyst Forecast Properties (with Yuan Xie and Jian Zhou), 2012, *International Journal of Auditing* 16 (3): 248-267.
- Triennially Inspected Audit Firms and their Reporting Decisions for Financially Distressed Clients (with Audrey Gramling and Jayanthi Krishnan), 2011, *Auditing: A Journal of Practice and Theory* 30 (3): 59-79.
- Non-audit Services and Earnings Management in the Pre-SOX and Post-SOX Eras (with Jayanthi Krishnan and Nancy Lixin Su), 2011, *Auditing: A Journal of Practice and Theory* 30 (3): 103-123.
- Effect of R&D Investments on Persistence of Abnormal Earnings (with Sharad Asthana), 2006, *Review of Accounting and Finance* 5 (2): 124-139.
- Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report (with Jagan Krishnan), 2005, *Auditing: A Journal of Practice and Theory* 24 (Supplement): 115-138.
- Does the Provision of Non-Audit Services Affect Investor Perceptions of Auditor Independence? (with Jayanthi Krishnan and Heibatollah Sami), 2005, *Auditing: A Journal of Practice and Theory* 24 (2): 111-135.

Working Papers

- Accounting Standard Precision and Misreporting: The Role of CEO Characteristics and Monitoring Structures (with Li Fang, Jeffery Pittman and Yuping Zhao) (previously under the title of Accounting Standard Precision, Corporate Governance, and Accounting Restatement); 1st round revision at *Management Science*
- Do Big 4 Auditors Enhance Audit Quality? An Analysis of Client Selection and Audit Adjustment (with Songshen Chen, Gopal Krishnan, and Wenying Li); 1st round revision at the *Journal of International Accounting Research*

- Volunteer Work and Audit Quality (with Gus De Franco, and Yuan Ji)

PRESENTATIONS

Seminar Presentations

- American University, Fall 2020
- Shanghai Jiao Tong University, Summer 2017.
- American University, Fall 2016.
- Beijing Institute of Technology, Beijing, China, Spring 2015.
- Tsinghua University, Beijing, China, Spring 2014.
- Beijing Institute of Technology, Beijing, China, Spring 2014.
- George Mason University, Spring 2009.
- George Washington University, Spring 2008.

Conference Presentations

- Accounting Standard Precision and Misreporting: The Role of CEO Characteristics and Monitoring Structures (with Li Fang, Jeffery Pittman, Yuping Zhao); *Financial Accounting and Reporting Section Midyear Conference*, Seattle, WA, January 2019.
- Accounting Standard Precision and Misreporting: The Role of CEO Characteristics and Monitoring Structures (with Li Fang, Jeffery Pittman, Yuping Zhao); *AAA Auditing Section Midyear Conference*, Nashville, TN, January 2019.
- Accounting Standard Precision, Corporate Governance, and Accounting Restatement (with Li Fang, Jeffery Pittman, Yuping Zhao); *Fox School of Business 100th Anniversary Accounting Conference*, Philadelphia, PA, August 2018.
- Does the Disclosure of Audit Partner Identity in Form AP Have Information Content? Evidence from Stock Market Reaction (with Mark Ma and Mike Mowchan); *American Accounting Association National Meeting*, Washington, DC, August 2018.
- Accounting Standard Precision, Audit Effort, and Accounting Restatement (with Li Fang, Jeffery Pittman, Yuping Zhao); *American Accounting Association National Meeting*, San Diego, CA, August 2017.
- The Importance of Aggressive Tax Planning to the Diversion of Corporate Resources: Evidence from Chinese Public Firms (with Andrew M. Bauer, Junxiong Fang, Jeffery Pittman and Yuping Zhao); *108th National Tax Association Annual Conference*, Boston, MA, November 2015.
- The Importance of Aggressive Tax Planning to the Diversion of Corporate Resources: Evidence from Chinese Public Firms (with Andrew M. Bauer, Junxiong Fang, Jeffery Pittman and Yuping Zhao); *American Accounting Association National Meeting*, Chicago, IL, August 2015.
- What Client and Auditor Attributes Associated with Auditors' Decision to Require Adjustments to Pre-audit Financial Statements (with Songsheng Chen, Wenying Li and

Gopal Krishnan)? *American Accounting Association National Meeting*, Chicago, IL, August 2015.

- The Importance of Aggressive Tax Planning to the Diversion of Corporate Resources: Evidence from Chinese Public Firms (with Andrew M. Bauer, Junxiong Fang, Jeffery Pittman and Yuping Zhao); *5th Workshop on Current Research in Taxation*, Prague, Czech Republic, July 2015.
- Auditing Related Party Transactions: Evidence from Audit Opinions (with Junxiong Fang, Gerald Lobo and Yuping Zhao); *American Accounting Association National Meeting*, Atlanta, GA, August 2014.
- The Importance of Audit Quality to Group-Affiliated Firms (with Junxiong Fang, Jeffery Pittman and Yuping Zhao); *American Accounting Association National Meeting*, Atlanta, GA, August 2014.
- Auditing Related Party Transactions: Evidence from Audit Opinions (with Junxiong Fang, Gerald Lobo and Yuping Zhao); *AAA Auditing Section Midyear Conference*, San Antonio, TX, January 2014.
- Do Discontinuities in Earnings Distributions Indicate Earnings Management? Further Evidence (with Gopal Krishnan); *American Accounting Association National Meeting*, Anaheim, CA, August 2013.
- Business Group Audit and Relative Performance Evaluation (with Junxiong Fang, Jeffery Pittman and Yuping Zhao); *DC Area Accounting Symposium*, Washington, DC, June 2013.
- Did Audit Fee Cuts During the Global Financial Crisis Impair Banks' Financial Reporting Quality? *Journal of Accounting and Public Policy Conference* (with Gopal Krishnan), Segovia, Spain, June 2013.
- Business Group Audit and Relative Performance Evaluation (with Junxiong Fang, Jeffery Pittman and Yuping Zhao); *AAA Auditing Section Midyear Conference*, New Orleans, LA, January 2013.
- Is Audit Market Concentration Associated with Audit Pricing and Financial Reporting Quality? Evidence from the Banking Industry (with Gopal Krishnan); *AAA Auditing Section Midyear Conference*, New Orleans, LA, January 2013.
- Audit Quality Indicators and Client Turnover (with Jayanthi Krishnan); *American Accounting Association National Meeting*, Washington, DC, August 2012.
- Audit Quality Indicators and Client Turnover (with Jayanthi Krishnan); *AAA Auditing Section Midyear Conference*, Savannah, GA, January 2012.
- The Informational Role of Targets' Auditors in Corporate Takeovers (with Yuan Xie and Han Yi); *American Accounting Association National Meeting*, Denver, CO, August 2011.
- The Informational Role of Targets' Auditors in Corporate Takeovers (with Yuan Xie and Han Yi); *International Symposium on Audit Research*, Quebec City, Canada, June 2011.

- The Informational Role of Targets' Auditors in Corporate Takeovers (with Yuan Xie and Han Yi); *AAA Auditing Section Midyear Conference*, San Diego, California, January 2010.
 - Voluntary Disclosure of Free Cash Flows and the Cost of Debt (with Ajay Adhikari and Augustine Duru); *DC Area Accounting Symposium*, Washington, DC, June 2009.
 - An Investigation of the Earnings Quality Consequences of Hiring an Affiliated Auditor with a Focus on Firm Characteristics (with William Baber and Jagan Krishnan), *American Accounting Association National Meeting*, Anaheim, CA, August 2008.
 - PCAOB Inspections of Small Accounting Firms and Auditor Reporting Decisions (with Audrey Gramling and Jayanthi Krishnan), *American Accounting Association National Meeting*, Anaheim, CA, August 2008.
 - An Investigation of the Earnings Quality Consequences of Hiring an Affiliated Auditor with a Focus on Firm Characteristics (with William Baber and Jagan Krishnan), *the 2008 George Mason University Corporate Governance & Fraud Prevention Conference*, Fairfax, VA, May 2008.
 - PCAOB Inspections of Small Accounting Firms and Auditor Reporting Decisions (with Audrey Gramling and Jayanthi Krishnan), *AAA Auditing Section Midyear Conference*, Austin, Texas, January 2008.
 - The Auditor-Client Economic Bond and Analysts' Information Environment (with Jayanthi Krishnan and Lixin Su), *AAA Auditing Section Midyear Conference*, Austin, Texas, January 2008.
 - The Auditor-Client Economic Bond and Analysts' Information Environment (with Lixin Su), *American Accounting Association National Meeting*, Washington, DC, August 2006.
 - Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report (with Jagan Krishnan), *25th Anniversary AAA Auditing Section Midyear Conference*, New Orleans, LA, January 2005.
 - Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report (with Jagan Krishnan), *American Accounting Association National Meeting*, Orlando, FL, August 2004.
 - Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report (with Jagan Krishnan), *American Accounting Association Mid-Atlantic Region Meeting*, Arlington, VA, April 2004.
 - Does the Provision of Non-Audit Services Affect Investor Perceptions of Auditor Independence? (with Heibatollah Sami). *XXVI Annual Congress of the European Accounting Association*, Seville, April 2003.
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COURSES TAUGHT

- American University

Accounting Data Analytics (Graduate and Undergraduate)

Financial Accounting (Graduate)

Principles of Financial Accounting (Undergraduate)

Principles of Managerial Accounting (Undergraduate)

Intermediate Accounting I (Undergraduate)

- Temple University

Principles of Accounting I (Undergraduate)

HONORS AND AWARDS

- PwC Inquires Grant for new course creation \$10,000 (shared with Paolo Petacchi), 2020
 - Kogod Teaching Excellence Award, 2020.
 - Kogod Service Excellence Award, 2018.
 - Kogod Research Excellence Award, 2013, 2016, 2020.
 - Kogod Small Research Grant, 2012
 - Kogod Endowed Summer Fellowship, 2007-2010.
 - Beta Gamma Sigma, May 2007 – Present.
 - Dissertation Completion Grant, Temple University, Spring 2006 (Awarded in November 2005).
 - Stanley Merves Award, Temple University, June 2006.
 - Harry A. Cochran Research Center Award for Excellence in Research by a Doctoral Student, October 2005.
 - American Accounting Association/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2004.
 - Nomination for Deloitte & Touche Doctoral Fellowship, 2004.
 - Research Assistantship, Temple University, 2001-2005.
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PROFESSIONAL SERVICE

External

- Editorial board member for *Auditing: A Journal of Practice & Theory*, 2017-now.
- Associate editor for *International Journal of Accounting, Auditing and Performance Evaluation*, 2013-2015.
- Invited report on current auditing research for American Accounting Association's *the Auditor's Report*, 2010-2013.

- *Ad hoc* reviewer for *Accounting Horizon, the Accounting Review, Contemporary Accounting Research, European Accounting Review, Journal of Accounting and Public Policy, Journal of Accounting, Auditing and Finance, Journal of Governmental & Nonprofit Accounting, Managerial Auditing Journal, International Journal of Industrial Organization, International Journal of Accounting, Auditing and Performance Evaluation.*
- *Ad hoc* reviewer and discussant for AAA Annual meetings and AAA Auditing Midyear Meetings.

Kogod School of Business and University

- Member of Educational Policy Committee (EPC) of KSB, Spring 2018-Spring 2020.
- Faculty advisor of Ascend Chapter at American University, Fall 2017-Spring 2020.
- Member of Accounting Tenure-track Search Committee, Fall 2019-Spring 2020.
- Chair of Accounting Tenure-track Search Committee, Fall 2017-Spring 2018.
- Chair of Educational Policy Committee (EPC) of KSB, Spring 2016-Fall 2017.
- Member of Diversity Committee of KSB, Fall 2015-Now.
- Member of Educational Policy Committee (EPC) of KSB, Spring and Fall 2015.
- Member of summer accounting program committee, Fall 2014.
- Faculty judge of MBA mini case competition, Fall 2014, Fall 2015, and Fall 2017.
- Member of commencement speaker selection committee, Spring 2014.
- Member of curriculum assessment committee of KSB, Fall 2013.
- Member of search committee of accounting department, Summer 2013.
- Member of Full-time MBA committee, Spring 2013.
- Member of search committee of accounting department, Fall 2006, Spring 2012 and Fall 2015.
- Member of learning assessment committee of KSB, Spring 2007 – Spring 2008.
- Faculty Advisor to Asian MBA Association, Fall 2007-Spring 2009.
- Host of visiting scholar of accounting department (Professor Yong Fan, Vice Dean of the School of Taxation at Central University of Finance and Economics in China), Summer 2012.

PROFESSIONAL EXPERIENCE

- Intern at Research Department, China International Capital Corporate (CICC). Beijing, China, 2000.

PROFESSIONAL AFFILIATIONS

- American Accounting Association
- Auditing Section, American Accounting Association
- Association for Investment Management and Research

- Beta Gamma Sigma
 - Chinese Accounting Professors' Association of North America
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