

JEFF ZEYUN CHEN

Department of Accounting
Neeley School of Business
Texas Christian University
Fort Worth, TX 76129

Tel: (817) 257-4896
Fax: (817) 257-7223
Email: zeyun.chen@tcu.edu

ACADEMIC AND PROFESSIONAL WORK EXPERIENCE

Neeley School of Business, Texas Christian University
Professor, 2026 to present
Robert and Edith Schumacher Junior Faculty Fellowship, 2022 to present
Associate Professor, 2020 – 2026
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 Elmes, 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 Elmes and Gerald Lobo, *European Accounting Review* (2023), Vol. 32, No. 2, 447 – 480

“Big 4 Office Political Connections and Client Restatements” with Anastasios Elmes, *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

WORKSHOP PRESENTATIONS

- 2026: Fudan University
Xiamen University
- 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, 2025
 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

Associate Editor

Decision Sciences

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, 2026
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

Neeley School of Business Research Award, 2026

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 Frasca 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