

Mei Cheng

Associate Professor of Accounting

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Research Interests

Archival empirical financial accounting, particular interests: financial reporting and capital markets; market intermediaries including analysts, credit rating agencies and banks; economic consequences.

Academic Appointments

Eller College of Management, University of Arizona

Associate Professor

August 2013 to present

Eller College of Management, University of Arizona

Assistant Professor

August 2006 to July 2013

Education

Ph.D. in Accounting

University of Southern California

2001-2006

Bachelor in Accounting

Tsinghua University

1997-2001

Publications

“Usefulness of Interest Income Sensitivity Disclosures” (with L. Hodder and J. Watkins), *The Accounting Review*, February 2020

“The Impact of SEC Disclosure Monitoring on the Uncertainty of Fair Value Estimates” (with D. Bens and M. Neamtiu), *The Accounting Review*, March 2016

“Does Investment Efficiency Improve after the Disclosure of Material Weaknesses in Internal Control over Financial Reporting?” (with D. Dhaliwal and Y. Zhang), *Journal of Accounting & Economics*, Vol. 56, July 2013 (lead article)

“Asset Securitization, Securitization Recourse and Information Uncertainty” (with D. Dhaliwal and M. Neamtiu), *The Accounting Review*, Vol. 86, No. 2, 2011

“An Empirical Analysis of Changes in Credit Rating Properties: Timeliness and Stability” (with M. Neamtiu), *Journal of Accounting & Economics*, Vol. 47, March 2009

“Analyst Following and Credit Ratings” (with K.R. Subramanyam), *Contemporary Accounting Research*, Vol. 25, Winter 2008

Working Papers

“Contaminated Auditor Offices and Clients’ Voluntary Disclosure” (with P. Michas and M. Zhao) under review at *The Accounting Review*

“Corporate Stakeholders and CEO-Worker Pay Disparity” with (Y. Zhang) under review at *Journal of Accounting Research*

“Customer Concentration of Target in Mergers and Acquisitions” (with J. Jaggi and S. Young) awaiting submission to *Journal of Business, Finance and Accounting*

“Short Sellers and Informativeness of Credit Ratings: Evidence from a Natural Experiment” (with E. Zhang)

“Connected Auditors and Bank Loan Spreads” (with L. Cheng, D. Dhaliwal and S. Kaplan)

“Bank Auditor Connection, Accountability, and Audit Quality” (with L. Cheng, D. Dhaliwal and S. Kaplan)

“Banks’ Accounting Conservatism and Credit Rating Differences” (with L. Cheng and S. Bonsall)

“Earnings Smoothing and Future Cash Flow Volatility” (with L. Li)

“Earnings Guidance and Managerial Myopia” (with K.R. Subramanyam and Y. Zhang)

“Analyst Quality, Institutional Investors, and the Post-Earnings-Announcement Drift” (with T. Goodman and O. Li)

****“Probability of Meeting/Beating Analysts’ Forecasts and Market Reaction to Earnings Announcements”** (*Thesis*)

“State Laws and Accrual Quality” (with S. Mansi and J. Wald)

Teaching Experience

Lecturer, *Financial Statement Analysis*, Spring 2007-2014, Fall 2015-2020

Lecturer, *Accounting Institution and Theory*, Spring 2013-2014, Fall 2014-2018, Fall 2020

Lecturer, *Introduction to Management Accounting*, Spring 2004

Lab Session Instructor, *Financial Accounting Concepts*, Fall 2003

Honors and Awards

Eller Dean's Fellowship, 2015-2020

Eller Research Fellowship, 2013-2014

PricewaterhouseCoopers Xtreme Games Case Competition Faculty Mentor for the Winning Team, 2009

Doctoral Fellowship, Marshall School of Business, 2001-2005

PricewaterhouseCoopers/Long Tao Scholarship, 2000

Federal Express Scholarship, 1999

Other Work Experience

June 2000- August 2000 Summer Intern, Arthur Andersen Hua Qiang Certified Public Accountants, Tax, Legal and Business Division, Beijing

Paper Presentations and Discussions

2020	Hawaii Accounting Research Conference
2019	AAA 2019 FARS meeting, 2019 Western Region Meeting
2019	Hawaii Accounting Research Conference
2017	AAA 2017 FARS meeting
2015	Tsinghua University, Beijing University, The University of Hong Kong, AAA 2015 annual meeting
2014	AAA 2014 annual meeting, AAA 2014 FARS meeting
2013	University of Southern California 2013 Alumni Ph.D. Symposium,
2012	National University of Singapore, Tsinghua University, AAA 2012 FARS meeting
2011	University of Illinois at Chicago, University of Illinois at Urbana-Champaign, AAA 2011 annual meeting
2009	CAPANA 2009 Annual Conference, AAA 2009 FARS meeting
2008	University of Southern California 2008 Alumni Ph.D. Symposium, Oregon State University, AAA 2008 FARS meeting, AAA 2008 annual meeting,
2007	2007 <i>Journal of Accounting & Economics</i> Conference
2006	2006 Financial Economics and Accounting Conference, AAA 2006 annual meeting
	University of Toronto, University of Georgia, University of Arizona
2005	AAA 2005 FARS meeting

Invited Conference

2015	Tsinghua International Corporate Governance Conference
2014	2014 Contemporary Accounting Research Conference
2012	2012 Contemporary Accounting Research Conference
2008	2008 AAA/Robert M. Trueblood Seminars, PricewaterhouseCoopers University Conference
2007	2007 American Accounting Association New Faculty Consortium, 2007 <i>Journal of Accounting & Economics</i> Conference, 2007 Wakonse– Arizona Teaching Conference
2005	2005 PAC 10 Doctoral Consortium
2004	2004 PAC 10 Doctoral Consortium

Press Citation of Research

The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets, September 22, 2015

U.S. Chamber of Commerce Report, March 2007, "Commission on the Regulation of U.S. Capital Markets in the 21st Century - Report and Recommendations"

The Economist, April 27, 2006, "The Sound of Silence"

Research Advising Activities

Dissertation committee member – Remington Curtis (Accounting) 2017, Spencer Young (Accounting) 2019, Meiling Zhao (Accounting) 2020

Honors thesis advisor – Sydelle Harrison (Accounting) 2017

Professional Memberships and Certification

Member: American Accounting Association
Certified General Accountant of Canada

Ad hoc reviewer: *The Accounting Review*
Journal of Accounting & Economics
Contemporary Accounting Research
Review of Accounting Studies
Management Science
Accounting Horizon
Journal of Accounting Auditing and Finance
Managerial Auditing Journal
Journal of International Money and Finance
Journal of Business Finance & Accounting
Review of Quantitative Finance and Accounting
The Financial Review
European Accounting Review
American Accounting Association Annual Conference, 2008-2011
Canadian Accounting Association Annual Conference, 2010

Financial Accounting & Reporting Section Mid-Year Meeting, 2009, 2011-2015

CAPANA Conference 2010, 2015, 2017

MIT Asian Conference 2015

Hong Kong Government RGC Grant 2013 2017

Service

Eller college advisory committee 2013-2015

College student assessment representative committee 2012

Accounting Department promotion and tenure committee 2013-2019

Accounting Department performance and evaluation committee 2013-2020

Accounting Department recruiting committee 2017

Finance Department performance and evaluation committee 2016

Accounting Department Ph.D. committee 2016

Faculty advisors of the PWC Case competition

Faculty mentors of the accounting undergraduate students 2015-2017

American Accounting Association Annual Meeting Section Liaison 2014