

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

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

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

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

“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)

Work In Progress

“Risk Relevance of Banks’ Interest Rate Sensitivity Disclosures” (with L. Hodder and J. Watkins)

“Credit Rating Agency’s Use of Industry Information vs. Firm Information” (with M. Neamtiu and J. Yu)

Teaching Experience

Lecturer, *Financial Statement Analysis*, Spring 2007, Spring 2008, Spring 2009, Spring 2010, Spring 2011, Spring 2012, Spring 2013, Spring 2014, Fall 2015

Lecturer, *Accounting Institution and Theory*, Spring 2013, Spring 2014, Fall 2014, Fall 2015

Lecturer, *Introduction to Management Accounting*, Spring 2004

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

Honors and Awards

Eller Dean's Fellowship, 2015
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

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 *Journal of Accounting & Economics* 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 *Journal of Accounting & Economics* 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"

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
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
American Accounting Association Annual Conference, 2008, 2009, 2010, 2011
Canadian Accounting Association Annual Conference, 2010
Financial Accounting & Reporting Section Mid-Year Meeting, 2009, 2011, 2012, 2013, 2014, 2015
CAPANA Conference 2010, 2015
MIT Asian Conference 2015
Hong Kong Government RGC Grant 2013

Service

Eller college advisory committee 2013, 2014, 2015
College student assessment representative committee 2012
Department promotion and tenure committee 2013, 2014, 2015
Department performance and evaluation committee 2013, 2014, 2015
Faculty advisors of the PWC Case competition
American Accounting Association Annual Meeting Section Liaison 2014