

## Mei Cheng

### Associate Professor of Accounting

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### Research Interests

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Capital markets and their relation to accounting information, with particular interests in disclosures and related economic consequences; market intermediaries, including analysts, credit rating agencies, banks and underwriters.

### Academic Appointments

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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

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Ph.D. in Accounting  
University of Southern California

2001-2006

Bachelor in Accounting  
Tsinghua University

1997-2001

### Publications

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Cheng, M., P. Michas., and M. Zhao<sup>o</sup>. 2024. The responses of non-switching audit clients to auditor office reputation damage. *Auditing, a Journal of Practice and Theory* Forthcoming

Cheng, M. and E. Zhang. 2024. The impact of short-selling threats on credit rating performance and usage: evidence from a natural experiment. *Journal of Business, Finance and Accounting* May <https://doi.org/10.1111/jbfa.12807>

Cheng, M., Zhang, Y. and Zhao, M. <sup>o</sup> 2024. The role of equity underwriters in shaping corporate disclosure. *Review of Accounting Studies* January <https://doi.org/10.1007/s11142-023-09817-1>

Cheng, M., and Y. Zhang. 2023. Corporate stakeholders and CEO-worker pay gap: evidence from CEO pay ratio disclosure. *Review of Accounting Studies* August. <https://doi.org/10.1007/s11142-023-09803-7>

Cheng, M., J. Jaggi., and S. Young °. 2022. Customer concentration of targets in mergers and acquisitions. *Journal of Business Finance & Accounting* 49(7–8): 1314–1355. <https://doi.org/10.1111/jbfa.12587>

Cheng, M., L.D. Hodder., and J. Watkins. 2021. Usefulness of interest income sensitivity disclosures. *The Accounting Review* 96(1): 117–146. <https://doi.org/10.2308/tar-2017-0072>

Bens, D., M. Cheng, and M. Neamtiu. 2016. The impact of SEC disclosure monitoring on the uncertainty of fair value estimates. *The Accounting Review* 91 (2): 349–375. <https://doi.org/10.2308/accr-51248>

Cheng, M., D. Dhaliwal, and Y. Zhang. 2013. Does investment efficiency improve after the disclosure of material weaknesses in internal control over financial reporting? *Journal of Accounting and Economics* 56 (1): 1–18. (lead article) <https://doi.org/10.1016/j.jacceco.2013.03.001>

Cheng, M., D. S. Dhaliwal, and M. Neamtiu. 2011. Asset securitization, securitization recourse, and information uncertainty. *The Accounting Review* 86 (2): 541–568. <https://doi.org/10.2308/accr.00000020>

Cheng, M. and M. Neamtiu. 2009. An empirical analysis of changes in credit rating properties: Timeliness, accuracy and volatility. *Journal of Accounting & Economics* 47 (1): 108–30. <https://doi.org/10.1016/j.jacceco.2008.11.001>

Cheng, M. and K.R. Subramanyam. 2008. Analyst following and credit ratings. *Contemporary Accounting Research* 25: 1007–1044. <https://doi.org/10.1506/car.25.4.3>

### **Working Papers (active)**

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“Do firms strategically plan consecutive information events? the case of earnings press releases and conference calls?” Preparing for submission (with J. Kang° and Y. Zhang)

“Social and financial incentives and labor cost management: the case of credit unions” Preparing for submission (with Curtis Hall and Yifan Wang)

### **Working Papers (inactive)**

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“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)

### **Works in Progress**

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“Determinants and consequences of firms providing ESG training to suppliers” (with Xinxuan Li<sup>o</sup>)

### **Teaching Experience**

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*PhD Seminar in Financial Accounting (PhD)*, Spring 2024

*Financial Statement Analysis (Undergrad)*, Spring 2007-2014, Fall 2015-2020

*Accounting Institution and Theory (Master)*, Spring 2013-2014, Fall 2014-2018, Fall 2020-2021,  
Spring 2022-2023

*Introduction to Management Accounting (Undergrad)*, Spring 2004

*Financial Accounting Concepts (Undergrad)*, Fall 2003

### **Honors and Awards**

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The Dean’s Research Impact Award for Associate Professors at Eller 2024

DRSOA Master Program Most Valuable Faculty Award Tenure Track 2023

Eller Dean’s Fellowship, 2015-2023

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**

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

### **Paper Presentations and Discussions**

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2024	2024 Haskayne and Fox Accounting Conference
2024	AAA 2024 FARS meeting
2023	2023 Haskayne and Fox Accounting Conference
2021	AAA2021 annual meeting
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 &amp; 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**

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2024	2024 Trueblood case Seminar, Deloitte University
2023	2023 Review of Accounting Studies Conference (Virtual)
2022	2022 Review of Accounting Studies Conference (Virtual)
2022	2022 Contemporary Accounting Research Conference (Virtual)
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

2007 Conference  
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**

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Harvard Law School Forum on Corporate Governance, September 6, 2023  
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**

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#### **Dissertation co-chair**

Shoaib Shirazi (Embry-Riddle Aeronautical University) 2023

#### **Dissertation committee member**

Aditi Khatri (Cornerstone) 2023  
Meiling Zhao (Chinese University of Hong Kong) 2022  
Spencer Young (University of Oklahoma) 2020  
Remington Curtis (Binghamton University) 2018

#### **Summer project advisor**

Xinxuan Li (Accounting) 2023

#### **Honors thesis advisor**

Sydelle Harrison (Accounting) 2017

### **Professional Memberships and Certification**

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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*  
*Journal of Accounting and Public Policy*  
*Managerial Auditing Journal*  
*Journal of International Money and Finance*

*Journal of Business Finance & Accounting*  
*Journal of Corporate Finance*  
*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**

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### **National Committee**

American accounting association annual meeting section liaison 2014

### **College Committees**

Eller McGuire center chair searching committee 2024  
Eller college undergraduate studies committee 2021-2022  
Eller college advisory committee 2013-2015  
College student assessment representative committee 2012

### **Departmental Committees**

Dhaliwal-Reidy school of accountancy performance and evaluation committee 2013-2020, 2024  
Dhaliwal-Reidy school of accountancy PhD. committee 2016 2021-2024  
Faculty mentors of the accounting undergraduate students 2015-2024  
Dhaliwal-Reidy school of accountancy promotion and tenure committee 2013-2019, 2023  
Dhaliwal-Reidy school of accountancy recruiting committee 2017 2022  
Faculty advisors of the PWC Case competition 2012-2019  
Finance department performance and evaluation committee 2016