

**Yinqi Zhang**  
*Kogod School of Business*  
*American University*  
*4400 Massachusetts Avenue, NW*  
*Washington, DC 20016*  
*Phone: 202-885-3305*  
*Email: [zhangyq@american.edu](mailto:zhangyq@american.edu)*

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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***

- Corporate Monitoring and Misreporting: The Role of Rules-based and Principles-based Accounting Standards (with Li Fang, Jeffery Pittman and Yuping Zhao), 2024, *Auditing: A Journal of Practice & Theory* 43 (3): 107-137.
- Audit Partner Engagement in Charities and Client Financial Reporting Quality (with Gus De Franco, and Yuan Ji), 2024, *Auditing: A Journal of Practice & Theory* 43 (2): 73-102.
- Do Big 4 Auditors Enhance Audit Quality in China? A “Behind the Scenes Look” (with Songsheng Chen, Gopal V. Krishnan and Wenying Li), 2022, *Journal of International Accounting Research* 21 (2): 31-56.
- 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 Opinions and Restatements (with Junxiong Fang, Gerald Lobo and Yuping Zhao), 2018, *Auditing: A Journal of Practice and Theory* 37(2): 73-106.
- Auditor Choice and Its Implications for 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.
- Are PCAOB-identified Audit Deficiencies Associated with a Change in Reporting Decisions by Triennially Inspected Audit Firms? (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**

- Do Non-audit Attract Scrutiny from Regulators? (with Gopal Krishnan and Ling Zhou), 1<sup>st</sup> round revision at *Auditing: A Journal of Practice & Theory*
- ESG Disclosure and the Timeliness of Earnings Announcements and Audit Reports (with Dina El Mahdy, Eunju Lee, and Christina Synn), 1<sup>st</sup> round revision at *Auditing: A Journal of Practice & Theory*
- Climate-related SEC Comment Letters and Corporate Climate Disclosure (with Tharindra Ranasinghe, and Yuping Zhao)
- Digital Financial Reporting and SEC Monitoring (with Minjae Koo, Meiling Zhao, and Yuping Zhao)
- Non-audit Fees and “Big R” Restatements by Clients of Big 4 Auditors (with Gopal Krishnan), inactive

**PRESENTATIONS****Seminar Presentations**

- XBRL US, Spring 2025, scheduled (virtual)
- Stony Brook University, Spring 2025, scheduled
- American University, Spring 2025, scheduled
- American University, Spring 2024
- Zhejiang University of Finance and Economics, Summer 2023
- Beijing Institute of Technology, Beijing, China, Spring 2022 (virtual)
- American University, Spring 2022 (virtual)
- Public Company Accounting Oversight Board (PCAOB), Fall 2021 (virtual)
- 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**

- Artificial Intelligence in Accounting and Auditing, *Data Analysis and Artificial Intelligence in Accounting Sciences: Trends and Opportunities*, Lima, Peru, November 2024.
- Digital Financial Reporting and SEC Monitoring (with Minjae Koo, Meiling Zhao, and Yuping Zhao); *DC Area Accounting Symposium*, Washington, DC, June 2024.
- The Impact of ESG Disclosure on the Timeliness and Quality of Financial Reporting (with Dina El Mahdy, Eunju Lee, and Christina Synn), Fox Accounting PhD Alumni Summer

(Virtual) Conference, Temple University, May 2023

- Non-audit Fees and “Big R” Restatements by Clients of Big 4 Auditors (with Gopal Krishnan), 2022 PCAOB Conference on Auditing and Capital Markets, October 2022.
- Audit Partner Volunteerism and Audit Quality (previously titled Volunteer Work and Audit Quality) (with Gus De Franco, Yuan Ji); *AAA Auditing Section Midyear Conference*, virtual, January 2021.
- 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); *108<sup>th</sup> 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); *5<sup>th</sup> 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), *25<sup>th</sup> 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
  - Data Analytics for Accounting (Graduate)
  - Financial Accounting (Graduate)
  - Principles of Financial Accounting (Undergraduate)
  - Principles of Managerial Accounting (Undergraduate)
  - Intermediate Accounting I (Undergraduate)
- Temple University

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## HONORS AND AWARDS

- PwC Inquires Grant for new course creation for \$10,000 (shared with Paolo Petacchi), 2020
  - Kogod Teaching Excellence Award, 2020.
  - Kogod Service Excellence Award, 2018, 2022-2024.
  - 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*, 2019-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*, *Accounting Perspectives*, *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 American University***

- Member of Executive Committee, Spring 2021-Present.
- Faculty advisor of American University Chinese Students and Scholars Association (AUCSSA), Fall 2023-Now.
- Faculty advisor of Ascend Chapter at American University, Fall 2017-Spring 2021.
- Member of Educational Policy Committee (EPC) of KSB, Spring 2018-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.

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**PROFESSIONAL EXPERIENCE**

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

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**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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