

# Jie Cui

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Frankfurt School of Finance & Management  
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## Education

Ph.D. in Accounting <b>Frankfurt School of Finance &amp; Management, Germany</b>	09/2020 – Present
Master of Science, Finance <b>Frankfurt School of Finance &amp; Management, Germany</b>	09/2018 – 08/2020
Master of Science, Operations and Supply Chain Management <b>Newcastle University, UK</b>	09/2013 – 08/2014
Bachelor of Economics <b>Chongqing Jiaotong University, China</b>	09/2008 – 07/2012

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## Research Interests

### Topics

- Regulator behavior in the standard-setting process, real effects of disclosure and financial reporting regulation, and the political economy of finance and accounting

### Method

- Empirical (archival data, audio and video data, textual analysis)
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## Working Papers

### **Quantifying Standard-setting Deliberations** (with Laurence van Lent and Menghan Zhu)

- Invited for resubmission as a registered report to the *Journal of Accounting Research*
- We develop a publicly accessible, fully indexed dataset using computational linguistics methods to create a verbatim, sentence-by-sentence record of standard-setting board deliberations (e.g., IASB meetings), and construct refined measures to explore key open issues in the political process of accounting standard-setting, such as how ideological is standard-setting and are accounting standard-setters captured by interest groups?

### **Bank Credit Response to Corporate Disclosure Regulation** (solo-authored)

- Revising for resubmission at the *Journal of Accounting & Economics*
  - Using supervisory bank-borrower level data from the German Federal Bank, I investigate how firm-level disclosure regulation influences the competition in the banking sector, particularly the equilibrium level of bank credit across different banking groups
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## Work in Progress

### **Detecting Directional Shifts in the Standard-setting Process: A Text-based Approach**

- In this study, I use a text-based approach and a fine-tuned LLM to provide quantitative evidence for when, how, and why directional shifts occur in the accounting standard-setting process
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## Teaching Experience

Financial Information & Decision-Making, Master-level course.	Fall 2022, 2023
- Teacher in tutorials, average teaching evaluation 1.73* (*based on a scale with “1” being excellent and “6” being poor)	

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## Conferences & Presentations

### Presentation

- 2024 TRR 266 Annual Conference
- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections
- 2023 EAA Annual Congress

### Attendance

- 2024 JAR Registered Reports Conference
- 2024 The Emerging Scholars in Accounting Conference
- 2023 AAA Midyear Meeting of the Financial Accounting and Reporting Section (FARS)

### Doctoral Consortium Participation

- 2023 AAA Midyear Meeting of the Financial Accounting and Reporting Section (FARS)
- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections

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## Professional Services

### Conference Reviewer

- 2023 AAA Midyear Meeting of the Financial Accounting and Reporting Section (FARS)
- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections

### Discussant

- 2023 AAA Joint Midyear Meeting of the AIS, SET and International Sections

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## Work Experience

*Project Manager, Investment Banking Department*

*05/2016 – 12/2017*

DingLi Fund Management Company

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## Qualifications

### Languages

- Chinese; English; Korean; German

### IT Skills

- Python; Stata; R

### Certificates

- CFA Level I Certificate; Fund and Security Practitioners' Qualification (China)

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## References

Laurence van Lent (Dissertation Committee Chair)

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[L.vanLent@fs.de](mailto:L.vanLent@fs.de)

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Yuping Jia

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