

Jie Cui

January 2025

Frankfurt School of Finance & Management
Address: Adickesallee 32-34, 60322 Frankfurt/Main, Germany
Email: j.cui@fs.de
Website: www.jiecui.org
Phone: +49 0157 30 892 709

Education

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

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)
-

Working Papers

- [1] **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?
- [2] **Bank Credit Response to Corporate Disclosure Regulation** (solo-authored)
- Using supervisory bank-borrower level data from the German Federal Bank, in this study I investigate how firm-level disclosure regulation influences the banking sector, particularly the equilibrium level of bank credit across different banking groups.
-

Work in Progress

- [1] **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 to understanding when, how, and why directional shifts occur in the accounting standard-setting process.
-

Teaching Experience

- Financial Information & Decision-Making, M.Sc. - level course. *Fall 2022, 2023*
- Teacher in tutorials, average teaching evaluation 1.7*
(*Based on a scale with “1” being excellent and “6” being poor)

Conferences & Presentations

Presentation

- American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections. Las Vegas, U.S.
- European Accounting Association – 2023 Annual Congress. Helsinki, Finland

Attendance

- American Accounting Association – 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS). Phoenix, U.S.

Doctoral Consortium

- American Accounting Association – 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS). Phoenix, U.S.
- American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections. Las Vegas, U.S.

Professional Services

Conference Reviewer

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

Discussant

- American Accounting Association – 2023 Joint Midyear Meeting of the AIS, SET and International Sections

Work Experience

Project Manager, Investment Banking Department

05/2016 – 12/2017

DingLi Fund Management Company

Qualifications

Languages

- Chinese; English; Korean; German

IT Skills

- Python; Stata; R

Certificates

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

References

Laurence van Lent (Dissertation Committee Chair)

Senior Editor of *Journal of Accounting Research*

Professor of Accounting & Economics

Frankfurt School of Finance & Management

L.vanLent@fs.de