

Joseph H. Zhang

Email: jzhang5@memphis.edu

Phone: 225.456.4240



Academic Employment

School of Accountancy, University of Memphis

Professor (2022-), Associate Professor (2018-2022), Assistant Professor (2012-2018)

George Johnson Fellow (appointed in 2017, 2020, 2022)

Education

Ph.D. (2012), Louisiana State University

Specialization

Auditing, Financial Accounting

Editorial Services

*AAA Annual Meeting Program Committee for
International Accounting Section*

Co-track chair (2021-2023)

Asian Review of Accounting

Associate editor (2017-)

Guest editor (2016-2017, 2023-2024)

British Accounting Review

Ad hoc Associate editor, and
Editorial board (2023-)

Journal of Business Analytics

Editorial board (2023-)

Journal of Forensic Accounting Research

Guest editor (2021-2023)

Associate editor (2019-)

Editorial board (2014-2019)

*Journal of International Accounting, Auditing
and Taxation*

Editorial board (2023-)

Journal of International Accounting Research

Editorial board (2020-)

Managerial Auditing Journal

Associate editor (2018-)

Publications

- [40] “Board Chairs’ Early Life Experience and Tax Avoidance” (with L. Lin, Y. Pan, and T. Yao) online early in *Journal of Business Ethics*. [ABDC A]
- [39] “Renovation in Environmental, Social, and Governance (ESG) Research: The Application of Machine Learning” (with A. Zhang) forthcoming in *Asian Review of Accounting*. [ABDC B]
- [38] “What’s in It for Me? CEO Rent-seeking Motivations and Corporate Social Responsibility Decisions” (with K. Li, W. Li, and M. Zheng) forthcoming in *Journal of International Accounting Research*. [ABDC A]
- [37] “Auditing the Derivative Usage of Bank-Holding Companies” (with S. Hairston and J. Johnston) online early in *Accounting Horizons*. [ABDC A]
- [36] “Information Transparency and Investment in Follow-on Innovation” (with J. Chen, Y. Kim, and L. Yang) *Contemporary Accounting Research* 2023 40 (2): 1176-1209. [ABDC A*]
- [35] “Ideological Imprints and Corporate Innovation: Evidence from China” (with S. Ali, F. Ali, M. Ayalew, and M. Ullah) online early in *Journal of the Knowledge Economy*. [ABDC C]
- [34] “How Do Auditors Respond to Client Firms’ Technological Peer Pressure? Evidence from Going-concern Opinions” (with X. Xu and L. Yang) *Journal of Business Finance & Accounting* 2022 49 (9-10): 1553-1580. [ABDC A*]
- [33] “Corporate Innovation and the Auditor’s Assessment of Going Concern” (with F. Guo, A. Masli, and Y. Xu) *Accounting Horizons* 2022 36 (4): 27-45. [ABDC A]
- [32] “CEO Organizational Identification and Corporate Innovation Investment” (with D. Du, X. Tang, H. Wang, S. Tsui, and D. Lin) *Accounting & Finance* 2022 62 (3): 4185-4217. [ABDC A]
- [31] “Do Chief Audit Executives Matter? Evidence from Turnover Events” (with G. Lobo, M. Lyu, and B. Wang) *Auditing: A Journal of Practice & Theory* 2022 41 (2): 165-190. [ABDC A*]
- [30] “The Relationship between Stock Repurchase Completion Rates, Firm Reputation, and Financial Reporting Quality: A Commitment-Trust Theory Perspective” (with A. Bhandari, J. Golden, and K. Walker) *Accounting & Finance* 2022 62 (2): 2687-2724. [ABDC A]
- [29] “Corporate Innovation and Future Earnings: Does Early Patent Disclosure Matter?” (with J. Plecnik and L. Yang) *Accounting & Finance* 2022 62 (S1): 2011-2056. [ABDC A]
- [28] “Key Audit Matters Reports in China: Their Descriptions and Implications of Audit Quality” (with Y. Zeng, J. Zhang, and M. Zhang). *Accounting Horizons* 2021 35 (2): 167-192. [ABDC A]

- [27] “Auditor Style and Financial Reporting Similarity” (with J. Johnston). *Journal of Information Systems* 2021 35 (1): 79-99. [ABDC A]
- [26] “Internal Controls, Risk Management, and Cash Holdings” (with H. Chen, D. Yang, and H. Zhou). *Journal of Corporate Finance* 2020 64 article 101695. [ABDC A*]
- [25] “Discussion of (Dis)aggregated Earnings Guidance and Acquisition Financing” (solo-authored). *Asian Review of Accounting* 2020 28 (2): 141-146. [ABDC B]
- [24] “Debt Contract Strictness and Auditor Specialization” (with C. Callahan and G. Peters). *Journal of Business Finance & Accounting* 2019 46 (5-6): 686-711. [ABDC A*]
- [23] “CEO Career Concerns and Expectations Management” (with E. Alfonso, L. Brooks, and A. Simonov). *Journal of Applied Accounting Research* 2019 20 (3): 267-289. [ABDC B]
- [22] “Managerial Ability, Forecasting Quality, and Open-Market Repurchase Program Completion” (with J. Cao, Y. Cheng, and J. Golden). *Review of Quantitative Finance and Accounting* 2019 53 (3): 871-894. [ABDC B]
- [21] “CEO Power and Labor Productivity” (with E. Breit, X. Song, and L. Sun). *Accounting Research Journal* 2019 32 (2): 148-165. [ABDC B]
- [20] “Analysts’ Information Acquisition and Stock Price Synchronicity: A Regulatory Perspective from China” (with H. Jiang and D. Zhou). *Accounting Horizons* 2019 33 (1): 153-179. [ABDC A]
- [19] “The Accounting and Market Consequences of the JOBS Act of 2012: An Early Study” (with J. Yu and Z. Rezaee). *Asian Review of Accounting* 2019 27 (1): 49-68. [ABDC B]
- [18] “Environmental Uncertainty, Managerial Ability, Goodwill Impairment, and Earnings Management” (with J. Johnston and L. Sun). *Journal of Forensic & Investigative Accounting* 2018 10 (3): 392-421. [ABDC B]
- [17] “Innovation, Financial Reporting Quality, and Audit Quality” (with G. Lobo and Y. Xie). *Review of Quantitative Finance and Accounting* 2018 51 (3): 719-749. [ABDC B]
- [16] “Accounting Comparability, Audit Effort, and Audit Outcomes” (solo-authored). *Contemporary Accounting Research* 2018 35 (1): 245-276. [ABDC A*]
- [15] “Information Technology Investment and the Timeliness of Financial Reports” (with J. Johnston). *Journal of Emerging Technology in Accounting* 2018 15 (1): 77-101. [ABDC B]
- [14] “Corporate Social Responsibility and Goodwill Impairment” (with J. Golden and L. Sun). *Accounting and the Public Interest* 2018 18 (1): 1-28. [ABDC B]

- [13] “Earnings Quality, Stock Trading Competition, and Firms’ Investment Efficiency” (with S. Han and L. Sun). *Advances in Quantitative Analysis of Finance and Accounting* 2017 15 (1): 79-102.
- [12] “Environmental Uncertainty and Tax Avoidance” (with H. Huang and L. Sun). *Advances in Taxation* 2017 24 (1): 83-124. [ABDC B]
- [11] “Earnings Quality, Liquidity Risk, and Post-Earnings-Announcement Drift” (with J. Chen and G. Lobo). *Contemporary Accounting Research* 2017 34 (3): 1649-1680. [ABDC A*]
- [10] “Goodwill Impairment Loss and Bond Credit Rating” (with L. Sun). *International Journal of Accounting and Information Management* 2017 25 (1): 2-20. [ABDC B]
- [9] “Accounting Quality, Debt Covenant Design, and the Cost of Debt” (with C. Spiceland and L. Yang). *Review of Quantitative Finance and Accounting* 2016 47 (4): 1271-1302. [ABDC B]
- [8] “Corporate Patents, R&D Success, and Tax Avoidance” (with L. Gao and L. Yang). *Review of Quantitative Finance and Accounting* 2016 47 (4): 1063-1096. [ABDC B]
- [7] “The Effects of the Existence and Financial Expertise of Audit Committees on Firms’ Controversial Activities – Evidence from IPOs” (with Y. Xu and J. Yu). *Journal of Forensic & Investigative Accounting* 2016 8 (3): 400-427. [ABDC B]
- [6] “The Association between Information Technology Investments and Audit Risk” (with S. Han, Z. Rezaee, and L. Xue). *Journal of Information Systems* 2016 30 (1): 93-116. [ABDC A]
- [5] “Firms’ Environmental Uncertainty and Excessive CEO Pay” (with G. Johnson and L. Sun). *Accounting and Finance Research* 2015 4 (4): 115-126.
- [4] “Firms’ Earnings Smoothing, Corporate Social Responsibility, and Valuation” (with L. Gao). *Journal of Corporate Finance* 2015 32: 108-127. [ABDC A*]
- [3] “Making R&D Tax Incentives More Efficient – Thinking inside the ‘Patent Box’” (with J. Plecnik). *The CPA Journal* 2015 85 (1): 7-9.
- [2] “Does Voluntary Adoption of XBRL Reduce Cost of Equity Capital?” (with J. Fang and L. Hao). *International Journal of Accounting and Information Management* 2014 22 (2): 86-102. [ABDC B]
- [1] “SOX, CEOs’ and CFOs’ Perceptions of Costs and Benefits of Earnings Management and Magnitude of Earnings Management” (with J. Fang and L. Hao). *Oil, Gas & Energy Quarterly* 2013 61 (3): 515-539. [ABDC C]