

## NAN ZHOU

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### **EDUCATION**

University of Minnesota, Carlson School of Management  
Ph.D. in Accounting, April 2000

Southern Illinois University at Carbondale  
M.B.A., August 1993

Tsinghua University, Beijing  
B.A., July 1989

### **ACADEMIC EXPERIENCE**

State University of New York at Binghamton, School of Management  
Associate Professor of Accounting, September 2006 – present  
Assistant Professor of Accounting, September 2000 – August 2006  
Lecturer, September 1999 – August 2000

Zhejiang University, School of Management  
Guest Professor, Summer 2012  
Visiting Scholar, July – August 2006

Hong Kong University of Science and Technology, Department of Accounting  
Visiting Scholar, July 2008 – June 2009

Xiamen University, Institute of Financial and Accounting Studies  
Guest Professor, Summer 2007

New York University, Stern School of Business  
Visiting Scholar, June – August 2005

University of Minnesota, Carlson School of Management  
Instructor, September 1997 – May 1999

### **PUBLICATIONS IN REFERRED JOURNALS**

- The Effect of Employee Treatment Policies on Internal Control Weaknesses and Financial Restatements (with Jun Guo, Pinghsun Huang, and Yan Zhang)  
*The Accounting Review*, May 2016, forthcoming.
- Audit Pricing for Strategic Alliances: An Incomplete Contract Perspective (with Sebahattin Demirkan)  
*Contemporary Accounting Research*, forthcoming.
- Foreign Ownership and Real Earnings Management: Evidence from Japan (with Jun Guo, Pinghsun Huang, and Yan Zhang)  
*Journal of International Accounting Research*, forthcoming.

- Capitalizing R&D Expenses versus Disclosing Intangible Information (with Mustafa Ciftci)  
*Review of Quantitative Finance and Accounting*, forthcoming.
- Innovation Capability and Post-IPO Performance (with Re-Jin Guo)  
*Review of Quantitative Finance and Accounting*, forthcoming.
- Internal Control Weaknesses and Client Risk Management (with Randal Elder, Yan Zhang, and Jian Zhou)  
*Journal of Accounting, Auditing and Finance*, Fall 2009, 24 (4), 543-579.
  - Cited in *Study and Recommendations on Section 404(b) of the Sarbanes-Oxley Act of 2002 For Issuers With Public Float Between \$75 and \$250 Million: As Required by Section 989G(b) of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010* by the Office of the Chief Accountant of the U.S. Securities and Exchange Commission
- Audit Committee Quality, Auditor Independence, and Internal Control Weaknesses (with Yan Zhang and Jian Zhou)  
*Journal of Accounting and Public Policy*, May-June 2007, 26 (3), 300-327.
  - Cited in *Study and Recommendations on Section 404(b) of the Sarbanes-Oxley Act of 2002 For Issuers With Public Float Between \$75 and \$250 Million: As Required by Section 989G(b) of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010* by the Office of the Chief Accountant of the U.S. Securities and Exchange Commission
- Auditor Reputation, Auditor Independence, and the Stock-Market Impact of Andersen's Indictment on Its Client Firms (with Srinivasan Krishnamurthy and Jian Zhou)  
*Contemporary Accounting Research*, Summer 2006, 23 (2), 465-490.
- The Valuation of Biotech IPOs (with Re-Jin Guo and Baruch Lev)  
*Journal of Accounting, Auditing and Finance*, Fall 2005, 20 (4), 423-459.
- Competitive Costs of Disclosure by Biotech IPOs (with Re-Jin Guo and Baruch Lev)  
*Journal of Accounting Research*, May 2004, 42 (2), 319-355.
- Bidding between Incumbent and Entrant  
*Economics Letters*, September 2003, 80 (3), 295-303.

#### **BOOK CHAPTER (in Chinese)**

- Audit Committee (with Hanwen Chen and Zhongsheng Zhou). 2013. In Hanwen Chen & Hongling Han (Eds), *Positive Auditing Research*, Chapter 8, 197-224. Beijing: Renmin University Press.

#### **REFERRED CONFERENCE PRESENTATIONS** (\* presented by coauthors) American Accounting Association (AAA) Annual Meeting, Chicago, August 2015\*

AAA Northeast Region Meeting, Albany, October 2014\*

*Journal of International Accounting Research* Conference, Plenary Session, Hong Kong Polytechnic University, June 2014\*

AAA Annual Meeting, Anaheim, August 2013 (4 papers)

MIT Asia Conference in Accounting, Poster Session, Shanghai, July 2013\*

21<sup>st</sup> Pacific Basin Finance, Economics, Accounting, and Management, Melbourne, July 2013

AAA Annual Meeting, Washington, D.C., August 2012 (2 papers)

International Symposium on Audit Research, Tokyo, June 2012

AAA Mid-Atlantic Region Meeting, Philadelphia, April 2012\*

AAA Auditing Midyear Meeting, Research Roundtable, Savannah, January 2012\*

AAA Annual Meeting, Denver, August 2011\*

International Symposium on Audit Research, Poster Session, Quebec City, June 2011

AAA Annual Meeting, San Francisco, August 2010

3<sup>rd</sup> *China Finance Review* International Symposium, Shanghai Jiao Tong University, July 2010\*

*Journal of Accounting, Auditing and Finance* Conference, New York University, September 2008\*

AAA Annual Meeting, Chicago, August 2007\*

International Conference on Finance and Accounting, Xiamen University, 2007

AAA Auditing Midyear Meeting, Charleston, January 2007\*

17<sup>th</sup> Conference on Financial Economics and Accounting, Georgia State University, November 2006

AAA Annual Meeting, Washington, D.C., August 2006\*

International Conference on Accounting Standards, Xiamen Univeristy, July 2006

13<sup>th</sup> HKUST Summer Symposium on Accounting Research, HKUST, Jun 2006

AAA Auditing Midyear Meeting, Research Roundtable, Los Angelos, January 2006\*

AAA Annual Meeting, Research Forum, San Francisco, August 2005

*Journal of Accounting, Auditing and Finance* Conference, New York University, January 2005

AAA Annual Meeting, Honolulu, August 2003

*Journal of Accounting Research* Conference, University of Chicago, May 2003\*

AAA Northeast Region Meeting, Portland, Maine, April 2003

AAA Annual Meeting, San Antonio, August 2002\*

Critical Perspective in Accounting Conference, New York, January 2002\*

AAA ABO Conference, St. Louis, October 2001\*

AAA Northeast Region Meeting, Boston, April 2001

AAA Annual Meeting, Philadelphia, August 2000

AAA Annual Meeting, New Orleans, August 1998

### **INVITED SEMINAR PRESENTATIONS**

Beijing Jiao Tong University, China Europe International Business School, Drexel University, Hofstra University, Hong Kong University of Science and Technology, Shanghai Jiao Tong University, University of Hawaii, Xiamen University, Zhejiang University

### **INVITED CONFERENCE PARTICIPATIONS**

Conference on Investor Protection, Corporate Governance, and Fraud Prevention, George Mason University, 2015

Washington Accounting Research Symposium, University of Maryland, 2015

Bauer Accounting Research Symposium, University of Houston, 2015

*Contemporary Accounting Research* Conference, 2006, 2010

*Journal of Accounting, Auditing and Finance* Conference, 2006, 2007, 2009, 2010

*Contemporary Accounting Research / Journal of Contemporary Accounting and Economics* Conference, Hong Kong Polytechnic University, 2009

New York Accounting and Finance Forum, Syracuse University, 2009

NYU Summer Camp, New York University, 2005

Ernst & Young EYARC Colloquium, St Louis, 2013

PwC Accounting & Tax Symposium, Washington, D.C., 2012

Trueblood Seminar for Professors by Deloitte Foundation, Dallas, 2012

PricewaterhouseCoopers University for Faculties, Plainsboro, New Jersey, 2005

KPMG Northeast Faculty Consortium, New York City, 2002, 2003, 2004, 2005

## **DOCTORAL STUDENTS SUPERVISED**

### Dissertation Chair/Co-Chair

Jun Guo, Ph.D. in Accounting, March 2014

Placement: Rutgers University at Camden, Assistant Professor of Accounting

2014 Distinguished Dissertation Award in Social Sciences and Management at SUNY-Binghamton (one out of five across all disciplines at the University)

Jung Yeun (June) Kim, Ph.D. in Accounting, in progress

### Dissertation Committees

Tiantian Xu, Ph.D. in Mechanical Engineering, June 2015

Yi-Tsung Wu, Ph.D. in Economics, 2007

Lian Wang, Ph.D. in Economics, 2006

### Dissertation External Examiner

Toni Uhomoibhi Aburime, Ph.D. in Finance, Deakin University, Australia, April 2014

## **CLASSES TAUGHT**

### State University of New York at Binghamton

- Acct 600 Doctoral Seminar in Accounting Research
- Acct 540 Financial Accounting Theory I (MS in Accounting)
- Acct 570 Advanced Managerial Accounting Theory (MS in Accounting)
- Mgmt 501 Accounting for Managers (MBA)
- Acct 311 Intermediate Financial Accounting
- Acct 305 Cost Accounting
- Acct 212 Management Accounting

### Hong Kong University of Science and Technology

- Acct 101 Introduction to Accounting

### University of Minnesota

- Acct 3001 Management Accounting
- Acct 1050 Introduction to Financial Accounting

## **EXECUTIVE EDUCATION**

### Executive MBA Program, New York City

- Mgmt 501 Accounting for Managers (Fall 2011)

### PricewaterhouseCoopers, New York City

- Acct 540 Financial Accounting Research (Fall 2010, Summer 2012)

### Xiamen University

- Summer Research Camp (Summer 2007)

Sponsored by Chinese Ministry of Education and Chinese National Science Foundation

## **PROFESSIONAL SERVICES**

### Editorial Advisory Board

*International Journal of Auditing* 2010 – present

### Program Committee

- 5th Annual International Conference on Accounting and Finance (AF 2015), Singapore

#### Reviewers

- *The Accounting Review*
- *Contemporary Accounting Research*
- *Journal of Accounting, Auditing and Finance*
- *Journal of Accounting and Public Policy*
- *European Accounting Review*
- *International Journal of Auditing*
- *Journal of Contemporary Accounting and Economics*
- *Asian Pacific Journal of Accounting and Economics*
- *Managerial Auditing Journal*
- *Asian Review of Accounting*
- *China Economic Review*
- *Journal of Economics and International Finance*
- *International Journal of Economic Sciences and Applied Research*
- *International Journal of Biotechnology*
- AAA Annual Meeting
- AAA Auditing Midyear Meeting
- AAA Northeast Regional Meeting
- CAAA Annual Meeting
- Israel Science Foundation
- Wiley
- McGraw-Hill/Irwin
- Cengage Learning/South-Western

#### Discussants

- 21<sup>st</sup> PBFAM Conference, Melbourne, 2013
- Conference on Accounting and Finance, Xiamen University, 2006, 2007
- AAA Western Regional Meeting, Auditing Session, 1999

#### Session Chairs / Moderators

- 21<sup>st</sup> PBFAM Conference, Melbourne, 2013
- 3<sup>rd</sup> New York Accounting and Finance Forum, 2010
- Conference on Accounting and Finance, Xiamen University, 2007
- AAA Northeast Regional Meeting, 2000, 2001

#### **UNIVERSITY SERVICES**

State University of New York at Binghamton

School of Management Level

- Coordinator, Ph.D. Program in Accounting, 2010 – 2013
- Junior Personnel Committee, 2006 – present  
Secretary 2009 – 2010  
Chair 2010 – 2011
- Doctoral Committee, 2010 – 2013
- Masters Committee, 1999 – 2004, 2009 – 2010, 2013 – present
- Undergraduate Committee, 2004 – 2008
- Faculty Development Committee, 2012 – 2013
- Accounting Recruiting Committee, 2000 – present
- AACSB Accounting Accreditation Committee, 2011 – present

- Faculty Mentor, PricewaterhouseCoopers xTax/xAct Competition, 2006, 2009, 2010, 2012

#### University Level

- Budgetary Review Committee, Spring 2008, 2014 – present
- All University Personnel Committee, 2011 – 2013
- Faculty Senate, 2010 – 2013
- Graduate School Council, 2007 – 2010
- Bookstore Advisory Committee, 2002 – 2004

### **HONORS**

- Dean's Teaching Honor Rolls, School of Management, SUNY – Binghamton
  - Spring 2010, Fall 2012, Spring 2013, Fall 2014
- PwC INQuries Grant (\$10,000 with Sara Reiter, Yan Zhang, and Jian Zhou), 2011
- PwC Faculty Mentor Award for PwC xAct Case Competition, 2009
- Listed in *Who's Who in America*, 61<sup>st</sup>, 62<sup>nd</sup>, 63<sup>rd</sup> Editions, 2007, 2008, 2009
- Listed in *Who's Who among America's Teachers*, 10<sup>th</sup> Edition, 2005/2006
- NYS/UUP Individual Development Awards, 2000, 2001, 2006
- Summer Research Grants, School of Management, SUNY – Binghamton, 2000, 2001, 2002
- Faculty Development Grant, Binghamton Research Foundation, 2000
- Software Grant from Leading Market Technologies, 1998
- Ernest A. Heilman Award for Teaching Excellence, Department of Accounting, Carlson School of Management, University of Minnesota, 1998
- Carl Nelson Scholarship, 1997
- Clifford E. Tranter Scholarship for Outstanding Academic Performance, 1996
- Department of Accounting Scholarship, 1995
- *Phi Kappa Phi* Honor Society, 1993
- *Gamma Beta Phi* Honor Society, 1992
- Tsinghua University Scholarship for Outstanding Students, 1988