

CURRICULUM VITAE

MINLEI YE

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Academic experience

2018 – Associate Professor of Accounting (with tenure), University of Toronto
2009 – 2018 Assistant Professor of Accounting, University of Toronto
2016.09. – 2016.12. Sabbatical leave, Visiting scholar, New York University

Education

2009 Ph.D. (Accounting), University of British Columbia
2003 M.A. (Accounting), Renmin University of China
2000 B.A. (Accounting), Renmin University of China

Professional certifications

Chartered Professional Accountant, Certified General Accountants (CPA, CGA)

Research

Research Interests

The economics of auditing, utilizing both analytical and archival methods to study the impact of audit regulator on audit quality and audit market, the economic factors that affect audit pricing, the relation of audit quality and financial reporting quality.

Publications

1. Deng, M., E. Kim, and M. Ye. 2023. Audit partner identification, assignment and the market for audit talent. *Contemporary Accounting Research* Forthcoming.
2. Ye, M. 2023. The theory of auditing economics: evidence and suggestions for future research. *Foundations and Trends® in Accounting* 18 (3): 129-258.
3. Ye, M. and D. A. Simunic. 2022. The Impact of PCAOB Type of Regulations on Auditors under Different Legal Systems. *Journal of Accounting, Auditing and Finance* Forthcoming. <https://doi.org/10.1177/0148558X221078432>

4. Gu, T, D. A. Simunic, M. T. Stein, M. Ye, and P. Zhang. 2020. The market for audit services: The role of market power. *The Journal of International Accounting Research* 19 (3): 3-8.
5. Chu, L., D. A. Simunic, M. Ye, and P. Zhang. 2018. Transaction Costs and Competition among Auditors in Local Markets. *Journal of Accounting and Economics*. 65 (1): 129-147.
6. Deng, M., T. Lu, D. A. Simunic, and M. Ye. 2014. Do Joint Audits Improve or Impair Audit Quality? *Journal of Accounting Research* 52 (5): 1029-1060.
7. Chen, F., Y. Hou, G. Richardson, and M. Ye. 2018. Auditor Experience and the Timeliness of Litigation Loss Contingency Disclosures *Contemporary Accounting Research* 35 (2): 956-979.
8. Simunic, D. A., M. Ye, and P. Zhang. 2017. The Joint Effects of Multiple Legal System Characteristics on Auditing Standards and Auditor Behavior *Contemporary Accounting Research* 34 (1): 7-38.
9. Ye, M. and D. A. Simunic. 2013. The Economics of Setting Auditing Standards *Contemporary Accounting Research* 30 (3): 1191-1215.
10. Cheng, Q, T Warfield, and M. Ye. 2011. Equity Incentives and Earnings Management: Evidence from the Banking Industry *Journal of Accounting, Auditing, and Finance* 26 (2): 317-349.
11. Chen, F., K. Lam, W. Smieliauskas, and M. Ye. 2016. Auditor Conservatism and Bank's Measurement Uncertainty during the Financial Crisis *International Journal of Auditing* 20 (1): 52-65.
12. Simunic, D. A., M. Ye, and P. Zhang. 2015. Audit Quality, Auditing Standards, and Legal Regimes: Implications for International Auditing Standards *The Journal of International Accounting Research* 14 (2): 221-234.

Working papers

1. Kronenberger, S., Kronenberger, S. and M. Ye. 2023. Audit committee independence and auditor-manager disputes. *Working paper*. University of Mainz, University of Mannheim, and University of Toronto.
2. Nan, L., Tang, Chao and M. Ye. 2023. Auditing with a chance of whistleblowing. *Working paper*. Purdue University, Hong Kong University of Science and Technology and University of Toronto.

- Ronen, J. and M. Ye. 2022. Client relationship building and audit quality. New York University and University of Toronto.

Book

Auditing and Society: Research on Audit Practice and Regulations. Wally Smieliauskas, Minlei Ye, and Ping Zhang. 2020. Routledge.

Teaching

2009 - Present *Managerial Accounting I*, Commerce Undergraduate Program, University of Toronto (Mississauga campus)
2021 - Present *Equity valuation and analysis*, Commerce Undergraduate Program, University of Toronto (Mississauga campus)
2013, 15, 18, 19 *Advanced Auditing*, Master of Management and Professional Accounting Program, University of Toronto (Mississauga campus)
2008 *Introduction to Managerial Accounting*, Commerce Undergraduate Program, University of British Columbia

Professional presentations

Research workshops

2023 Saint Mary's University
2022 Tilburg University
2021 Concordia University
2020 University of Texas, San Antonio
2020 University of Toronto
2020 Accounting and Economics Society Webinar
2017 University of British Columbia
2016 University of Minnesota, New York University
2013 Shanghai University of Finance and Economics, University of Houston
2012 University of British Columbia, University of Toronto
2010 University of Toronto
2009 University of Texas at Austin, University of Toronto, HEC Paris, Tilburg University, Simon Fraser University
2008 University of British Columbia
2005 University of British Columbia

Conference Presentations

2022 Purdue Theory conference, May, West Lafayette
2022 PAC invited conference, virtual, June

2022, 2021 CAAA annual conference, virtual, June (Discussant and Presenter)
2021 The Auditing Mid-Year Conference, AAA, online
2020 Hawaii Accounting Research Conference, Hilo, January
2019 CFEA conference, New York
2019 Journal of Accounting, Auditing, and Finance annual conference
2019 CAAA annual conference, Ottawa, June (Discussant and Presenter)
2018 The 13th Workshop on Accounting and Economics, Paris, June (Discussant and Presenter)
2018 CAAA annual conference, Calgary, June (Discussant and Presenter)
2018 Junior Accounting Theorist Conference, Washington DC, August
2018 Conference on Investor Protection, Corporate Governance, and Fraud Prevention, George Mason University, Washington DC, August
2016 EAA conference, Maastricht, May
2016 Audit Midyear Meeting, Scottsdale, January (Discussant and Presenter)
2015 Ninth Annual Rotman Accounting Research Conference, University of Toronto, August
2015 AAA annual conference, Chicago, August
2015 International Symposium on Audit Research (ISAR), Boston, June
2015 The Ninth Accounting Research Workshop, Zurich, June (Discussant and Presenter)
2015 Audit Midyear Meeting, Miami, January
2014 The AAA Auditing Midyear Meeting, San Antonio, January
2013 The Eighth Accounting Research Workshop, Basel, June
2013 CAAA annual conference, Montreal, June (Discussant and Presenter)
2013 European Accounting Association Annual Meeting (EAA), Paris, May
2012 ISAR, Tokyo, June
2012 The 20th Symposium on Auditing Research
2011 Contemporary Accounting Research Conference, Calgary, November
2011 The 1st Junior Accounting Theorist Conference, Denver, August
2011 Audit Midyear Meeting, *Albuquerque*, January
2010 American Accounting Association (AAA) Annual Meeting, San Francisco, August
2010 CAAA, Vancouver, May
2010 EAAA, Istanbul, May
2010 Audit Midyear Meeting, San Diego, January
2009 CAAA Annual Conference, Montreal, June
2008 AAA Annual Meeting, Anaheim, August (Discussant and presenter)

Service

Editorial activity

2022 Ad Hoc Editor, 2017/05 - present Editorial board, **Contemporary Accounting Research**

Conference administration

2022 PAC Invited Conference, PAC annual conference

2021, 2022 Scientific Committee, Canadian Academic Accounting Association Annual Meeting

2017, 2018, 2019, 2021, 2022 Scientific Committee, European Accounting Association Annual Congress
2017, 2018 Conference co-organizer, Junior Accounting Theory Conference

Journal reviewer

The Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, Contemporary Accounting Research, Review of Accounting Studies, Management Science, Accounting, Organization and Society, Auditing: A Journal of Practice and Theory, European Accounting Review, Journal of Accounting, Auditing, and Finance, Journal of Economics and Management Strategy, Journal of Contemporary Accounting and Economics, The Journal of International Accounting Research, Managerial Auditing Journal, Schmalenbach Business Review - (sbr), Review of Quantitative Finance and Accounting, Advances in Accounting, incorporating Advances in International Accounting

Conference reviewer

The AAA Auditing-mid year meeting 2014 (San Antonio), 2016 (Scottsdale), 2018 (Portland), 2019 (Nashville), 2021 (online)
The 27th annual Conference on Financial Economics and Accounting 2016 (Toronto)
Contemporary Accounting Research conference 2016 (Waterloo)
AAA Annual Meeting 2013 (Anaheim), 2014 (Atlanta), 2015 (Chicago), 2018 (Washington DC), 2022 (San Deigo)
CAPANA conference 2014 (Beijing)
CAAA Annual Conference 2011 (Toronto), 2014 (Edmonton), 2018 (Calgary), 2019 (Ottawa), 2020(online), 2021 (online), 2022 (online), 2023 (Quebec City)
AAA Financial Accounting and Reporting Section (FARS) Meeting 2009 (New Orleans)

Reviewer for research funding activities

2015, 2018, 2019, 2020, 2022 External Reviewer, the Social Sciences and Humanities Research Council of Canada (SSHRC)

Media

- 2022/03 Financial Transactions and Reports Analysis Center of Canada, [An “Alarming” Decline in Audits in Companies](#), La Presse.
- 2017/02 Deloitte & Touche v. Livent Inc, The Lawyer's Daily
- 2014/09 Canadian Securities Administrators' adjustments to Auditor Oversight, The Bottom Line
- newspaper

Service at University of Toronto

- Associate Chair, Department of Management, UTM, 2019-2020, 2021- present
- Associate Director, Professional Accounting Center, UTM, 2022
- Committees, departmental events, university events
- Guest lecture for a doctoral course RSM3022 – Seminar on Auditing Research
- Co-organizer, Rotman Accounting Workshop Series 2017Sept-2018April
- PhD Final Oral Examination Committee (Mahfuz Chy 2018)
- PhD comprehensive exam 2010
- Brownbag seminar co-ordination for Accounting PhD students 2010, presented theory papers in the brownbag 2016, 2017, 2018
- Co-teach a mini-theory camp for doctoral students in 2010 summer with Francesco Bova, Jeff Callen and Baohua Xin

Research grants and awards

- 2022 Insight Grant (Sole investigator), Social Science and Humanities Research Council (SSHRC)
- 2021 Insight Grant (Co Investigator) with Steve Salterio (Principal Investigator) at Queens University, SSHRC
- 2018 Institute for Management & Innovation (IMI) research award, University of Toronto
- 2018 Insight Grant (Principal Investigator), Social Science and Humanities Research Council (SSHRC), co-author Joshua Ronen (New York University)
- 2015 Insight Grant (Principal Investigator), Social Science and Humanities Research Council (SSHRC), with Dan A. Simunic (Co investigator)
- 2013 The Michael-Lee Chin Family Institute for Corporate Citizenship research grant
- 2012 CAAA research grant
- 2012 Connaught new researcher award
- 2011 Teaching grant, case development, CA/Rotman Centre for Innovation in Accounting Education
- 2011 CMA/CAAA research grant
- 2008 Gerald (Jerry) A. Feltham Scholarship

Professional development relating to teaching

- 2022 Experiential Learning Workshop, University of Toronto
- 2021 Teaching summer camp, UTM
- 2020 Webinars on online teaching, University of Toronto
- 2018 Course Design Institute, University of Toronto
- 2017 11th Annual University of Toronto Teaching & Learning Symposium
- 2016 Audit Educator's Bootcamp, Chicago
- 2014 Symposium: Educating Professionals — Ethics and Judgment in a Changing Learning Environment, University of Toronto

Other professional experience

1998 and 2001 Staff Auditor ZhongSheng CPA Inc.