

Haiwen (Helen) Zhang

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Accounting Department
Carlson School of Management
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ACADEMIC AND RESEARCH POSITIONS

Carlson School of Management, University of Minnesota
Professor of Accounting, 2022 - present
Associate Professor of Accounting, 2018 – 2022
Carl L. Nelson Professorship in Accounting, 2020 - present
Accounting Ph.D. program coordinator, 2018 - present

Fisher College of Business, The Ohio State University
Associate Professor of Accounting, 2014 - 2018

Division of Economic and Risk Analysis, U.S. Securities and Exchange Commission
Visiting Financial Economist, 2015 - 2016

Fisher College of Business, The Ohio State University
Assistant Professor of Accounting, 2006 - 2014

EDUCATION

- Ph.D.** Accounting, University of Minnesota, Minneapolis, MN, 2007
- M.S.** Economics, School of Economics and Management, Tsinghua University, Beijing, China, 2001.
- B.S.** Finance, School of Economics and Management, Tsinghua University, Beijing, China, 1999.

PUBLICATIONS

“Effect of Derivative Accounting Rules on Corporate Risk Management Behavior”,
2009. *Journal of Accounting and Economics* 47, 244-264.

- “Quarterly Earnings Patterns and Earnings Management” (with Somnath Das and Pervin Shroff), 2009. *Contemporary Accounting Research* 26, 797-831.
- “Hedge Commitments and Agency Costs of Debt: Evidence from Interest Rate Protection Covenants and Accounting Conservatism” (with Anne Beatty and Reining Petacchi), 2012. *Review of Accounting Studies* 17, 700-738.
- “The Commitment Effect versus Information Effect of Disclosure: Evidence from Smaller Reporting Companies” (with Lin Cheng and Scott Liao), 2013. *The Accounting Review* 88, 1239-1261.
- “The Financial Reporting of Fair Value Based on Managerial Inputs versus Market Inputs: Evidence from Mortgage Servicing Rights” (with Jennifer Altamuro), 2013. *Review of Accounting Studies* 18, 833-858.
- “Operating Leases and Credit Assessments” (with Jennifer Altamuro, Rick Johnston, and Shail Pandit), 2014. *Contemporary Accounting Research* 31, 551-580.
- “Are Risk Factor Disclosures Still Relevant? Evidence from Market Reactions to Risk Factor Disclosures Before and After the Financial Crisis” (with Anne Beatty and Lin Cheng), 2019. *Contemporary Accounting Research* 36, 805-838.
- “The Effect of Banks’ Financial Reporting on Syndicated Loan Structures” (with Anne Beatty and Scott Liao), 2019. *Journal of Accounting and Economics* 67, 496-520.
- “Common Mutual Fund Ownership and Systemic Risk” (with Scott Liao and Mike Iselin), 2021. *Contemporary Accounting Research* 38, 2157-2191.
- “Corporate Integrity Culture and Compliance: A Study of the Pharmaceutical Industry” (with Jennifer Altamuro and John Gray), 2022. *Contemporary Accounting Research* 39, 428-458.

WORKING PAPERS

- “Loan-level Disclosure and the Convenience yield of Asset-backed Securities”, with Brent Schmidt. Revise and resubmit at *The Accounting Review*.
- “Regulatory Leniency and Depositor Discipline”, with Mike Iselin, Allison Nicoletti, and Jacob Ott. Working paper.
- “Level 3 Fair Value Measurement and Systemic Risk”, with Scott Liao, Jacob Ott, and Ethan Yao. Working paper.

“The Information Content of Mandatory Human Capital Disclosures – Initial Evidence”, with Salman Arif and Johnny Yoon. Working paper.

TEACHING

2004 - 2005	Introduction to Financial Reporting Carlson School of Management, University of Minnesota
2006 – 2017	Intermediate Financial Accounting I Fisher College of Business, The Ohio State University.
2017 – 2018	Fundamentals of Accounting Data and Analytics (MACC) Empirical Research in Accounting (Ph.D. Seminar) Fisher College of Business, The Ohio State University.
2018 - Present	Intermediate Financial Accounting I Empirical Research in Accounting (Ph.D. Seminar) Financial Reporting Data Analytics (MACC) Financial Reporting Data Analytics (Undergraduate) Carlson School of Management, University of Minnesota

Dissertation Committees

- Dissertation advisor:
 - Jacob Ott, UMN, 2021. Placement: London School of Economics.
 - Eva Liang, UMN, 2021. Placement: University of Texas at Tyler
 - Ethan Yao, UMN, expect to graduate in summer 2024.
 - Minjae Kim, UMN, expect to graduate in summer 2023
 - Grace Longregan, UMN, expect to graduate in summer 2024
- Committee member:
 - Yichang Liu, UMN, 2021. Andrew Fluharty, UMN, 2020. Jacob Raleigh, UMN, 2019. Danyang Jiang, OSU, 2019. Diana Choi, OSU, 2018. Allison Nicoletti, OSU 2016. Minkwan Ahn, OSU 2014. Lin Cheng, OSU 2012. Yunyan Zhang, OSU 2011

ACADEMIC PRESENTATIONS

2022	University of Toronto; Federal Reserve; Haskayne and Fox Accounting Conference.
2021	Georgetown; Chinese University of Hong Kong
2020	The SEC Conference on Financial Market Regulation
2019	CUNY -- Baruch College; University of Villanova
2018	University of Minnesota; Penn State University; University of Texas at Arlington
2016	Federal Deposit Insurance Corporation; National Taiwan University; University of Maryland, College Park; Tsinghua International Corporate Governance Conference; University of New Mexico.
2015	FARS mid-year conference; U.S. Securities and Exchange Commission; George Washington University; University of California – Irvine; National University of Singapore.
2014	Tulane University; Texas A&M University; Southern Methodist University.
2013	FARS mid-year conference; Colorado Accounting Research Conference.
2012	City University of Hong Kong; The University of Hong Kong; 2012 <i>Review of Accounting Studies</i> annual conference.
2011	University of Illinois at Chicago; Midwest Accounting Research Conference; Fisher College Colloquium.
2010	Massachusetts Institute of Technology; FARS mid-year conference; Minnesota empirical conference; Accounting Hall of Fame research conference.
2009	Southern Methodist University; AAA annual conference; Midwest Accounting Research conference.
2006	The Ohio State University; University of Illinois at Urbana Champaign; University of California at Los Angeles; College of William and Mary; University of Toronto; University of British Columbia; Dartmouth College.

Conference Participation

- Penn State Accounting Research Conference 2022
- Midwest Accounting Research Conference 2022, 2018
- CUHK Accounting Research Conference 2021 (Discussion)
- St. Louis Fed and Indiana University Workshop on Financial Institutions Research, 2022 - 2020.
- Accounting Horizons Data Analytics Conference, 2019
- Tsinghua International Corporate Governance Conference, 2016
- Conference on Auditing and Capital Markets, PCAOB/JAR, 2015.
- Notre Dame Accounting Research Conference, 2014.

- Colorado Summer Accounting Research Conference, 2014, 2013.
- University of Houston Accounting Research Symposium, 2014, 2017.
- University of Illinois at Chicago Accounting Research conference, 2013.
- Review of Accounting Studies annual conference, 2011, 2012, 2013, 2018, 2020, 2021.
- Contemporary Accounting Research annual conference, 2007, 2008, 2014, 2020, 2021.
- University of Toronto Accounting Research conference, 2011.
- University of Minnesota Empirical Accounting research conference, 2007-2017.
- CARE conference, 2009-2010, 2017, 2018.
- Singapore Management University – SOAR conference (discussion), 2012.
- FASB/IASB Financial Reporting Issues Conference, 2009-2010.
- CAPANA research conference, 2011, 2012, 2018, 2019
- FEA research conference, 2006.
- True-blood Seminar for Professors, by Deloitte Foundation, Arizona, 2008 and 2014.
- PWC University for Faculty, Princeton, NJ, 2008
- New Faculty Consortium, Washington DC, 2008

SERVICE

Editorial board (2020 – present): *Contemporary Accounting Research*

Ad-hoc reviewer for academic journals: *The Accounting Review, Journal of Accounting Research, Contemporary Accounting Research, Review of Accounting Studies, Review of Finance, European Accounting Review, Management Science, Accounting Horizons, Journal of Financial Reporting, Journal of Corporate Finance, Journal of Contemporary Accounting and Economics, Journal of Financial Stability, Journal of Financial Research, Journal of Banking and Finance, Journal of Business, Finance, and Accounting, Journal of Accounting and Public Policy, Accounting and Finance, Journal of Accounting, Auditing, and Finance, and The Emerging Markets Finance and Trade.*

Ad-hoc reviewer: AAA annual meetings, FARS mid-year meetings, Hawaii Research conference

FARS Coordinator of the Ohio Region (2011-2012)

FARS president search committee (2012)

University of Minnesota, Accounting Ph.D. program coordinator (2018 --present)

University of Minnesota, CSOM Undergraduate Curriculum Committee (2020)

The Ohio State University AMIS department Ph.D. program interim director (2017)

The Ohio State University AMIS department Ph.D. committee (2014-2017)

The Ohio State University AMIS department recruiting committee (2007-2011, 2015-2017)

The Ohio State University AMIS department Master of Accounting committee (2016-2017)
The Ohio State University AMIS department undergraduate committee (2006-2017)

HONARS AND AWARDS

- Outstanding Reviewer Recognition – CAR, 2021.
- Fisher College Dean’s Acknowledgement for Teaching Excellence (2013-2017)
- Best Paper Award for “The Financial Reporting of Fair Value Based on Managerial Inputs versus Market Inputs: Evidence from Mortgage Servicing Rights”, 2012 Review of Accounting Studies conference
- Best Paper Award for “The Commitment Effect versus Information Effect of Disclosure: Evidence from Smaller Reporting Companies”, 2011 CAPANA conference.
- Fisher College of Business Small Research Grant (2012)
- Dissertation fellowship, Carlson School of Management (2005-2006)