Jinqiu (Claire) Yan

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ACADEMIC APPOINTMENTS

Rutgers Business School Fall 2016 – present

Assistant professor in accounting

University of Arkansas Fayetteville Fall 2014 – Spring 2016

Clinical assistant professor in accounting

University of Arkansas Little Rock Fall 2013 – Spring 2014

Assistant professor in accounting

EDUCATION

University of Houston, Bauer School of Business, Houston, TX

Ph.D. in Business Administration (concentration in accounting), 2013

Beijing Institute of Technology, Beijing, China

M.A. and B.A. in Economics (1st class honor), 2007

RESEARCH_

Publications

- 1. McDonough, R., & Yan, C. J. (2024). Maintaining Maintenance: The Real Effects of Financial Reporting for Infrastructure. *Contemporary Accounting Research*, http://doi.org/10.1111/1911-3846.12970
 - Recipient of Gilbert W. Crain Memorial Research Grant, Governmental Accounting Standards Board
 - Best Paper Award at the 31st PBFEAM conference
- 2. McDonough, R. P., & Yan, C. J. (2023). Accounting policies in the public sector: Characteristics and consequences of accounting for capital assets. *Journal of Accounting and Public Policy*, 42(1), 107033.
- 3. Lobo, G. J., Xie, K., & Yan, C. J. (2023). Signaling under threats: evidence of voluntary disclosure in corporate control contests. *Journal of Accounting Auditing & Finance*, 38(1), 3-28.

- 4. Khumawala, S. B., Ranasinghe, T., & Yan, C. J. (2020). Real effects of governmental accounting standards: Evidence from GASB statement No. 53–Accounting and financial reporting for derivative instruments. *Journal of Accounting and Public Policy*, 39(5), 106719.
 - Best Paper Award, Government and Nonprofit Section Midyear Meeting 2017
- 5. Hong, L., Li, Y., Xie, K., & Yan, C. J. (2020). On the market timing of hedging: evidence from US oil and gas producers. *Review of Quantitative Finance and Accounting*, *54*, 297-334.
- 6. Khumawala, S., Ranasinghe, T., & Yan, C. J. (2016). Why hedge? Extent, nature, and determinants of derivative usage in US municipalities. *Journal of Accounting and Public Policy*, 35(3), 303-325.

Working Papers

- 7. Lobo, G. J., Maharjan, J., Yan, C. J., & Zhao, Y. (2024) Analyst Career Concerns and Income Smoothing: A User Perspective.
- 8. Issa, H., Li, H., & Yan, C. J. (2024) Website Disclosure and Investor Trading Activity: Evidence from the Municipal Bond Market.
 - Best Paper Award, Government and Nonprofit Section Midyear Meeting 2024
- 9. Cheng, L., Tao, X., Yan, C. J., & Yan, Z. (2024) Target Price Bias and Earnings Management.
- 10. Li, H. & Yan, C. J. (2024) Government Financial Risk and Reporting Tone in MD&A a Large Language Model Approach (data analysis stage).
 - Received 2024 RBS Dean's Competition for Summer Ph.D. Research Assistantship

TEACHING (overall instructor ratings listed)

Rutgers Business School:

- Received the Dean's Meritorious Teaching Award at Rutgers Business School in 2021
- Received a Teaching Excellence Certificate from the Rutgers Institute for Teaching, Innovation, and Inclusive Pedagogy (TIIP) in 2024
- Introductory Financial Accounting (undergraduate)

Fall 2024 (honor section, 4.83)

Fall 2022 (honor and regular sections): 4.86, 4.55

Fall 2020 (honor section): 4.67

Fall 2018 (mid-mega section): 4.66

Fall 2016 (mid-mega section): 4.37

• Intermediate Accounting I (undergraduate)

Fall 2024 (4.74)

Governmental Accounting and Auditing (graduate, online and face-to-face sessions)
 Spring 2024: 4.65

Spring 2023: 4.50 Spring 2022: 4.48; 4.73 Spring 2021: 4.58; 4.60 Spring 2020: 4.57, 4.58 Spring 2019: 4.67, 4.72 Spring 2018: 4.52, 4.87 Spring 2017: 4.67, 3.52

• Accounting Theory III (Ph.D. seminar), Guest instructor on governmental accounting and reporting

Spring 2018, Spring 2020, Spring 2021

University of Arkansas at Fayetteville:

• Introductory Managerial Accounting (developed a new business core course in both face-to-face and online format and offered to over 300 students each semester)

Fall 2015: 4.77, 4.72, 4.64, 4.13 Spring 2015: 4.58, 4.62, 4.31, 4.36 Fall 2014: 4.12, 4.30, 4.00, 3.95

University of Houston:

- Introductory Financial Accounting: 4.60, 4.40, 4.75
- Introductory Managerial Accounting: 4.63

University of Arkansas at Little Rock:

• Intermediate Accounting I, Introductory Managerial Accounting

CONFERENCE AND WORKSHOPS

Invited Presentations and Discussions (*indicate coauthor presentation):		
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AAA Government and Nonprofit Midyear Meeting (discussant, scheduled)	02/2025	
AAA Annual Meeting (presenter and panelist)	08/2024	
32 nd PBFEAM Annual conference (presenter and discussant)	08/2024	
AAA Government and Nonprofit Midyear Meeting (presenter and discussant)	03/2024	
Hawaii Accounting Research Conference *	01/2024	
33 rd Annual Conference on Financial Economics and Accounting *	10/2023	
31st PBFEAM Annual conference (presenter and discussant)	06/2023	
AAA Annual Meeting (discussant)	08/2023	
AAA Annual Meeting (discussant for two papers)	08/2021	
10 th Annual Municipal Finance Conference *	07/2021	
American University accounting research workshop	02/2021	

AAA Government and Nonprofit Midyear Meeting (discussant)	02/2021
AAA Annual Meeting (presenter and discussant)	08/2020
AAA Government and Nonprofit Midyear Meeting (presenter and discussant)	03/2020
Hawaii Accounting Research Conference *	01/2020
Governmental Accounting Standards Board (presenter)	10/2019
AAA Annual Meeting (presenter/discussant/moderator)	08/2019
2019 Journal of Accounting and Public Policy Conference *	06/2019
Baruch-Fordham-Rutgers Accounting Research Conference *	05/2019
Financial Management Association Annual Meeting	10/2018
26th PBFEAM Annual conference (presenter)	09/2018
AAA Annual Meeting (discussant and moderator)	08/2018
AAA Government and Nonprofit Midyear Meeting (discussant and moderator)	03/2018
AAA Annual Meeting*	08/2017
AAA Government and Nonprofit Midyear Meeting (presenter and discussant)	03/2017
Rutgers Business School accounting research workshop (presenter)	04/2017
AAA Annual Meeting (moderator and discussant)	08/2016
Rutgers Business School accounting research workshop (presenter)	03/2016
AAA Annual Meeting (moderator and discussant)	08/2015
2015 Journal of Accounting and Public Policy Conference *	06/2015
AAA Annual Meeting *	08/2014
AAA Government and Nonprofit Section Midyear Meeting *	03/2014
University of Arkansas accounting research workshop (presenter)	04/2014
American Accounting Association Midwest Region Meeting (presenter and discussant)	10/2013
Accounting PhD Rookie Recruiting and Research Camp (presenter)	12/2012
Pepperdine University (presenter)	10/2012
University of North Carolina at Greensboro (presenter)	11/2012
University of Houston accounting research workshop (presenter)	10/2012
AAA Annual Meeting (presenter)	08/2012

Conference Participation:

Baruch-Fordham-Rutgers Accounting Research Symposium	2023 and 2021
Review of Accounting Studies virtually conference	2021 and 2022
Annual Governmental Accounting and Auditing Update Conference, RBS	2016-2023
World Continuous Auditing and Reporting Symposium, Rutgers Business School	2016-2020
Bauer Accounting Research Symposium, University of Houston	2010-2013
Texas Long Star Accounting Conference	2010-2012

SERVICE_

Service and referee for academic journals:

Review of Pacific Basin Financial Markets and Policies, Editorial Board (2024 onward)

Journal of Public Budgeting, Accounting & Financial Management (2020-2024 multiple papers)

Journal of Accounting Audit and Finance (2019)

Journal of Accounting and Public Policy (2019, 2025)

Journal of Governmental and Nonprofit Accounting (2021-2023 multiple papers)

Review of Quantitative Finance and Accounting (2016-2024 multiple papers)

Review of Pacific Basin Financial Markets and Policies (2019, 2020)

Public Budgeting & Finance (2018)

Service for academic conferences:

Panelist for AAA Annual Meeting (2024)

o "Municipal bond market and state government financial behavior" session

Reviewer for conference:

- o AAA FARS Midyear Meeting (2022, 2023, 2024)
- o AAA Annual Meeting (2012, 2015, 2016, 2018, 2019, 2020, 2021, 2023, 2024)
- o AAA GNP Midyear Meeting (2017, 2018, 2019, 2020, 2021, 2023, 2024, 2025)
- o AAA GNP Midyear Meeting Best Paper Award Committee (2025)
- o AAA Mid-Atlantic Midyear Meeting (2020)

Service to Rutgers Business School:

- Advisor for Ph.D. student summer research: Huaxia Li, 2024
- Co-organizer of Rutgers Accounting Research Conference, May 2024
- Organizer for Accounting Research Seminars, Fall 2018 and Spring 2023
- New Brunswick Undergraduate Accounting Program Committee, since Fall 2020
- Accounting Ph.D. Admissions Committee, Spring 2019, Spring 2020, Spring 2021

- Faculty participant at Ph.D. student oral quality exam, June 2018, 2019, 2020
- Faculty advisor for MBA student Independent Study: Lakeisha Garrett, Fall 2018
- Submit comment letters to GASB Invitation to Comment, *Financial Reporting Model Improvement Governmental Funds*, with Irfan Bora, April 2017

Service to University of Arkansas at Fayetteville:

- Coordinator in undergraduate core course Introductory Managerial Accounting
- Honor thesis advisor (Morgan Clarke and Huipin Lim)

AWARD AND GRANT

Best Paper Award, Government and Nonprofit Section Midyear Meeting 2024

Best Paper Award, the 31st PBFEAM Conference 2023

Dean's Meritorious Teaching Award, Rutgers Business School 2021

Excellence in Reviewing Award, Financial Accounting and Reporting Section of the AAA 2021

Gilbert W. Crain Memorial Research Grant, Governmental Accounting Standards Board 2018

Best Paper Award, Government and Nonprofit Section Midyear Meeting 2017

Jesse H. Jones Dissertation Grant, University of Houston 2012

Research and Teaching Assistantship, University of Houston 2008-2013

Research and Teaching Assistantship, Lehigh University 2007-2008