

Lijun (Gillian) Lei, Ph.D., CPA

Department of Accounting and Finance
Bryan School of Business and Economics
Suite 383, 516 Stirling Street, Greensboro, NC 27412

Phone: 336-334-4527
Email: l_lei2@uncg.edu

EDUCATION

Ph.D., Accounting, Virginia tech	2017
M.S., Accounting, University of Notre Dame	2011
B.S., Accounting, Shanghai Jiao Tong University	2010

EMPLOYMENT

The University of North Carolina at Greensboro	
Associate Professor	August 2024 to present
Assistant Professor	August 2017 to July 2024
PricewaterhouseCoopers LLP	
Assurance	2011-2013

TEACHING

Seminar in Contemporary Accounting Issues (ACC 630)
Fall 2017-Present

Financial and Managerial Accounting for MBAs (MBA 702)
Fall 2017-Present

PUBLICATIONS

- [13] Huang, D., L. Lei, M. Wang, and Y. Xing. Managerial overextrapolation: Who and when. *Management Science*, forthcoming.
- [12] Cao, S., W. Jiang, L. Lei, and Q. Zhou. 2024. Applied AI for finance and accounting: Alternative data and opportunities. *Pacific-Basin Finance Journal*, forthcoming.
- [11] An, H., V. Boasson, L. Lei, and Q. Wu. 2024. Management quality and corporate social performance. *Journal of Corporate Finance*, forthcoming.

PUBLICATIONS

- [10] Lei, L., and Sydney Shu. 2024. Does audit regulation improve corporate decision making? Evidence from the disclosure of tax-related key audit matters. *Journal of Business, Finance, and Accounting*. forthcoming.
- [9] Lei, L., and Y. Luo. 2023. Aggregate economic policy uncertainty and corporate political contribution disclosure. *Journal of Accounting Literature*, forthcoming.
- [8] Christensen, B., L. Lei, S. Shu, and W. Thomas. 2023. Does audit regulation improve the underlying information used by managers? Evidence from PCAOB inspection access and management forecast accuracy. *Accounting, Organization and Society*, 106, 101403.
- [7] Lei, L., and Y. Luo. 2022. Political/Policy uncertainty, corporate disclosure, and information asymmetry. *Accounting Perspective*, 22 (1): 87-110.
- [6] Cao, S., V. Fang, and L. Lei. 2021. Negative peer disclosure. *Journal of Financial Economics*, 140 (3): 815–837.
Featured in 2022 Bryan Business Report; Summer 2021 Carlson Discovery Magazine
- [5] Buttner, E., L. Lei, and Y. Liu. 2020. Establishing the boundary conditions for female board directors' influence on firm performance through CSR. *Journal of Business Research*, 121: 112–120.
- [4] Lei, L., Y. Li, and Y. Luo. 2019. Production and dissemination of corporate information in social media: A review. *Journal of Accounting Literature*, 42: 29–43.
- [3] Lei, L., Y. Li, and Y. Luo. 2019. Social media and voluntary nonfinancial disclosure: Evidence from Twitter presence and corporate political disclosure. *Journal of Information Systems*, 33 (2): 99–128.
- [2] Wang, J., M. Zhou, L. Lei, and W. Fan. 2016. Corporate social responsibility reporting, pyramidal structure and political interference: Evidence from China. *Journal of Applied Business Research*, 2016, 32(2): 703–718.
- [1] Fan, W., L. Lei, J. Wang, A.G. Wang, and M. Zhou. 2015. Social media adoption and corporate disclosure. *Journal of Information Systems*, 29 (2): 23–50.

SELECTED WORKING PAPERS

- [1] Johnson, S.E., Hansen. B., and L. Lei. The effect of managers choices between real and accrual-based earnings management on future performance.
- [2] Filosa, J., J. Huang, L. Lei, and S.E. Stein. Does tax enforcement inform auditors' risk assessment? Evidence from Key Audit Matters.

SELECTED WORKING PAPERS

- [3] Cao, S., C. Green, L. Lei, and S. Zhang. Expert Network Calls.
- [4] Lei, L., S. Shu, and W. Thomas. The effect of litigation concerns on corporate environmental, social, and governance reporting: Evidence from a quasi-natural experiment.

CONFERENCE PRESENTATIONS

- 2024 AAA Annual Meeting, AAA International Accounting Section (IAS) Midyear Meeting, AAA Management Accounting Section (MAS) Midyear Meeting
- 2023 AAA Annual Meeting
- 2022 AAA Annual Meeting, AAA International Accounting Section (IAS) Midyear Meeting, AAA Financial Accounting and Reporting Section (FARS) Midyear Meeting, AAA American Tax Association Midyear Meeting
- 2021 AAA Annual Meeting, Hawaii Accounting Research Conference
- 2020 AAA Financial Accounting and Reporting Section (FARS) Midyear Meeting, AAA Auditing Section Midyear Meeting
- 2019 AAA Annual Meeting, AAA Financial Accounting and Reporting Section (FARS) Midyear Meeting, AAA International Accounting Section (IAS) Midyear Meeting
- 2018 AAA Annual Meeting, AAA Accounting Information Systems Section (AIS) Midyear Meeting
- 2017 AAA Annual Meeting, AAA Financial Accounting and Reporting Section (FARS) Midyear Meeting

SERVICE

Referee for Scholarly Journals and Academic Conferences

Financial Research Letter, International Journal of Accounting Research, International Journal of Finance & Economics, Journal of Accounting and Public Policy, Journal of Corporate Finance, Journal of International Accounting, Auditing, and Taxation, Journal of International Accounting Research, Journal of Information Systems, Managerial Auditing Journal, Sustainability Accounting, Management, and Policy Journal
AAA Annual, Midyear, and Regional Meetings
Hawaii Accounting Research Conference

SERVICE

Bryan School of Business and Economics

MBA Program Committee	August 2024-present
Bryan School P&T Task Force	March 2023-present
MBA Admission Committee	August 2022-August 2024
MBA Curriculum Committee	August 2021-August 2022
MBA Orientation Faculty Speaker	2020,2021,2022, 2023, 2024
Bryan School Teaching Excellence Award Evaluation Committee	March 2019
VF Virtual Collaboratory in Sustainable Business Practices Task Force	2018-2019

Department of Accounting and Finance (ACF)

Department search committee	2018, 2023
Bryan School Admitted Students ACF Faculty Representative	Summer 2022, Spring 2023
MSA Curriculum Committee	August 2018-present
Department Planning and Development Committee	August 2017-August 2020

AWARDS AND HONORS

AAA International Accounting Section Midyear Meeting Best Paper Award, 2024

Junior Teaching Excellence Award Nominee, 2022-2023

Kathleen Price Bryan Dean's Notable Scholar, 2020-2022

Junior Teaching Excellence Award, 2018-2019

John E. Peterson, Jr. and Mary Jane C. Peterson Ph.D. Fellowship, 2016

PAMPLIN Summer Research Grant Nominee, 2016

Johnny R. Johnson Memorial Scholarship, 2014-2015

ACIS Alumni Scholarship, 2014-2015

Sorensen Ph.D. Fellowship, 2013

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Illinois, 2013-present