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# Rowan University Department of Accounting & Finance

Email: lip@rowan.edu

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Ph.D. Rutgers, the State University of New Jersey, Rutgers Business School, 2016

Major: Accounting Information Systems

Thesis: Analytics With Exception Prioritization, Consumer Search Volume,

And Social Capital. (Chair: Alexander Kogan)

B.S. Southwestern University of Finance and Economics, 2011

Management Information Systems

#### **EMPLOYMENT**

2020-Present Assistant Professor

Department of Accounting and Finance, Rowan University

2016-2019 Assistant Professor

School of Accounting, Southwestern University of Finance and Economics

2014-2015 Instructor

Rutgers Business School, Rutgers, the State University of New Jersey

#### **RESEARCH INTERESTS**

Accounting Information Systems, Municipal Bond Market, Credit Rating

## **PUBLICATIONS**

#### Peer-reviewed

- 1. Leo Tang, **Pei Li**. Are Investors Fixated on Credit Ratings? Reinterpreting the Municipal Bond Recalibration, *Finance Research Letters*, forthcoming.
  - Best Paper Award at AAA Annual Conference (2017), Governmental and Nonprofit Section
- 2. Leo Tang, Marietta Peytcheva, **Pei Li**. (2020). Investor-Paid Ratings and Conflicts of Interest, *Journal of Business Ethics*, 163(2), 365-378.
  - Profiled in Columbia Law School's Blog on Corporations and the Capital Markets
    - http://clsbluesky.law.columbia.edu/2018/11/14/investor-paid-credit-ratings-and-conflicts-of-interest/
- 3. **Pei Li**, Leo Tang, Bikki Jaggi. (2018). Social Capital and the Municipal Bond Market. *Journal of Business Ethics*, 153(2), 479-501.
- 4. **Pei Li**, Zhangxi Lin, Yu Yang. (2018). Integrating the mechanism of three-part tariff pricing to the provision of intra-site search engine advertising services. *International Journal of Production Research*, 56(5), 1850-1864.

- 5. **Pei Li**, David Y. Chan, Alexander Kogan. (2016). Exception Prioritization in Continuous Auditing: A Framework and Experimental Evaluation, *Journal of Information Systems*, 30(2), 135-157.
- 6. Glen L. Gray, Victoria Chiu, Qi Liu, **Pei Li**. (2014). The expert systems life cycle in AIS research: What does it mean for future AIS research? *International Journal of Accounting Information Systems*, 15(4), 423-451.

#### Not peer-reviewed

7. **Pei Li** and Paul Eric Byrnes. (2012). Book Review for Forensic Analytics: methods and techniques for Forensic Accounting Investigations by Mark J. Nigrini. *Journal of Information Systems*, Vol. 26, No. 1, pp. 207-209.

#### **WORKING PAPERS**

- 1. "Credit Rating and Cheap-talk", with Phillip Stocken and Leo Tang
- 2. "Application of Customer Search Volume In Analytical Procedures", single-authored paper
- 3. "Political Polarization and State Government Bonds" with Leo Tang and Bryan Cloyd

#### **AWARD**

2017	Outstanding Dissertation Award AAA Accounting Information Systems Section
2017	Best Paper Award AAA Annual Meeting Governmental and Nonprofit Section
2018	Excellent Research Award School of Accounting, Southwestern University of Finance and Economics
2018	Excellent Teaching Award School of Accounting, Southwestern University of Finance and Economics
2014	Dean's Distinguished Graduate Instructorship Rutgers Business School, Rutgers, the State University of New Jersey
2011	Scholarship Chinese Scholarship Council

#### TEACHING EXPERIENCE

2020	Accounting Faculty, Rowan University
	Accounting Information Systems (Undergraduate)
2018	Accounting Faculty, Southwestern University of Finance and Economics
	Accounting Information Systems (Undergraduate) (4.3/5)
2016	Accounting Faculty, Southwestern University of Finance and Economics
	Intermediate Accounting II (Undergraduate) (4.6/5.0)
	Teaching Evaluation Rank 1 <sup>st</sup> at School of Accounting, and 2 <sup>nd</sup> at university level
2015	Instructor, Rutgers University
	Intermediate Accounting I (Undergraduate) (4.0/5.0)
2014	Instructor, Rutgers University
	Special Topic in Audit Analytics (Graduate) (Online Course) (4.0/5.0)

2012,2014 Teaching Assistant, Rutgers University

Information Technology in the Digital Era (MBA) Accounting for Managers (MBA) Introduction to Managerial Accounting

#### **CONFERENCE PRESENTATIONS** (\* indicates presentation by co-author)

- "Rating Coarseness and the Information Environment: A Further Examination of Moody's 2010 Recalibration"
  - o 2019 AAA Annual Meeting San Francisco, Aug
- "Investor-Paid Ratings and Conflicts of Interest"
  - o 2018 AAA Annual Meeting, Washington DC, Aug\*; 2017 CCGAR Research Camp on Auditing and Accounting, Chengdu, May
- "Application of Customer Search Volume in Analytical Procedures"
  - o 2017 AAA Annual Meeting, San Diego, Aug; 2017 Center for China's Government Auditing Research Seminar, Apr
- "Are Investor Fixated on Credit Ratings?"
  - 2017 AAA Annual Meeting, San Diego, Aug\*; 2017 CCGAR Research Camp on Auditing and Accounting, Chengdu, Jun
- "Social Capital and the Municipal Bond Market"
  - o 2017 SWUFE School of Accounting Seminar, Apr; 2016 AAA Annual Meeting, New York, Aug\*;
- "Exception Prioritization in Continuous Auditing: A Framework and Experimental Evaluation"
  - 2015 AAA Annual Meeting, Chicago, Aug; 2014 World Continuous Auditing & Reporting Symposium, Chengdu, China, Sep; 2013 AAA Annual Meeting, Anaheim, CA, Aug; 2013 World Continuous Auditing & Reporting Symposium. Newark, NJ, Nov;
- "The expert systems life cycle in AIS research: What does it mean for future AIS research?"
  - 2014 AIS & SET Midyear Joint meeting\*
- "Corporate Usage of Social Media" previously titled "Social Media and Corporate Disclosure"
  - 2015 AAA annual meeting, Chicago, Aug; 2014 SET workshop, AAA meeting, Atlanta, Georgia, Aug.
- "Integrating the mechanism of three-part tariff pricing to the provision of intra-site search engine advertising services" previously titled "Integrating PPC and Flat Fee Pricing Schemes To Optimize Internal Search Engine Revenue In the Electronic Market"
  - o 2011 International Conference on Electronic Business, Shanghai, Dec; 2011 International DSI and the APDSI Joint Meeting, Taipei, July\*

#### SERVICES/ACTIVITIES

- Moderator, The 2<sup>nd</sup> CCGAR Research Camp on Auditing and Accounting, Chengdu, June 2018
- Discussant, The 7th Forum on Auditing Theory Innovation and Development, Chengdu, Nov 2017
- Reviewer and Discussant, AAA Annual Meeting, San Diego, CA, August 2017
- Reviewer, 2014 AAA Mid-Atlantic Region meeting, Pennsylvania, April 2014
- Reviewer, AAA Annual Meeting, Anaheim, CA, August 2013
- Moderator, American Accounting Association Mid-year Meeting, IS section, Florida, January 2013
- Book Reviewer, Journal of Information System. Spring 2012
- Referee, Journal of Business Ethics, Journal of Accounting, Auditing and Finance,

Journal of Information Systems, Asian Review of Accounting, Journal of Emerging Technologies in Accounting, International Journal of Disclosure & Governance

### **AFFILIATION**

- Member of the American Accounting Association
- Member of the Accounting Information Systems section, the Governmental and Nonprofit section, and Strategic Emerging Technologies section of the American Accounting Association
- Member of the Continuous Auditing and Reporting Lab (Rutgers Business School)