

# Lidong Cui

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## Education

### **The University of Memphis**

Ph.D. in Accounting, Expected 2025

Minor: Finance

### **CUNY Bernard M. Baruch College**

M.S. in Finance, 2019

### **Binghamton University, State University of New York**

M.S. in Accounting, 2018

### **University of Leeds**

B.A (Hons) in Management with Marketing, 2016

## Working Paper

"Do Income Statement line items and their comparability mitigate classification shifting?" (With Steve Lin)  
University of Memphis, 2024 Southwest Regional Meeting, 2024 Spark Meeting, 2024 JAAF Conference, 2025 Hawaii Accounting Research Conference, 2025 FARS Midyear Meeting, 2025 Annual Meeting (Scheduled)

"Does Income Statement Presentation Affect Earnings Management?" (with Abhijit Barua, Steve Lin, and Andrew Sbaraglia)  
2024 Spark Meeting, 2024 JAAF Conference, 2025 Annual Meeting (Scheduled)

"Do the Three Income Categories and Two Subtotals Under IFRS 18 Enhance the Usefulness of the Income Statement in the U.S.?" (with Steve Lin, and Yawen Yang)  
Under Review, Accounting Horizons

"The Influence of Fraud on Bond Yield and Implicit Taxes: Evidence from Municipal Bond Issuances" (with Hannah Smith Antinozzi and Philip Kunz)  
Forthcoming, Advances in Taxation

Works in Process	<p>”Does Reporting Location of Special Items Affect classification shifting?” (with Steve Lin)</p> <p>”OTC Firm Audits and the Market Perception” (with Gopal V. Krishnan and Yanru Yang)</p> <p>”The Implicit tax effect of the TCJA” (with Hannah Smith Antinozzi)</p>
Teaching	<p><b>The University of Memphis</b>  Instructor, ACCT 2020-002 Managerial Acct, Spring 2024  Co-instructor, ACCT 3310-M50 Intermediate Cost Acct, Fall 2023  Course Assistant, ACCT 2010-002 Financial Acct, Spring 2023  Course Assistant, ACCT 2010-003 Financial Acct (Hons), Spring 2023</p> <p><b>Binghamton University, State University of New York</b>  Course Assistant, ACCT 460 Auditing, Fall 2017</p>
Conference Participation	<p>2025 AAA Annual Meeting (Presenter, Scheduled)  2025 FARS Midyear Meeting (Presenter)  2025 HARC (Presenter)  2024 AAA Annual Meeting (Moderator, Discussant)  2024 Spark Meeting (Presenter)  2024 Southwest Regional Meeting (Presenter)  2024 IAS Midyear Meeting (Discussant)  2024 IAS Midyear Doctoral Consortium  2024 FARS Midyear and Doctoral Consortium  2024 Auditing Midyear and Doctoral Consortium  2023 Accounting PhD Rookie Recruiting and Research Camp  2023 ABO Doctoral Consortium  2023 AAA Annual Meeting (Discussant)  2022 The Ninth International Conference of the JIAR  2022 IAS Midyear Meeting and Doctoral Consortium  2021 The Eighth International Conference of the JIAR</p>
Service Activities	<p>Ad Hoc Reviewer For Conference  2025 AAA Annual Meeting  2025 IAS Midyear Meeting  2025 FARS Midyear Meeting  2024 Spark Meeting  2024 AAA Annual Meeting  2024 South West Regional Meeting  2023 AAA Annual Meeting</p> <p>Ad Hoc Reviewer For Journals  British Accounting Review, 2023  Journal of International Accounting Research, 2021-2025  Journal of Forensic Accounting Research, 2023-2024  Asian Review of Accounting, 2023-2025  Managerial Auditing Journal, 2021-2022  Journal of Financial Markets, 2021</p>

Honors And Distinctions    2024 AAA Annual Meeting IAS Section Excellence in Reviewing Award  
2015 University of Leeds Approved Pathway Scholarship  
2014 University of Leeds Approved Pathway Scholarship  
2014 University of Leeds International Ambassador

Professional Experience    RSM China (Shanghai), Tax Advisory Intern, Summer 2017

Languages  
and Skills                    Chinese (Native), English (Fluent)  
Python, Stata, SAS, L<sup>A</sup>T<sub>E</sub>X

References    Prof. Steve Lin                    Prof. Joseph H. Zhang  
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