

## JUN GUO, Ph.D.

### Associate Professor of Accounting

Rutgers University  
School of Business  
Camden, NJ 08102

Office number: BSB 333A  
Phone number: 856-225-2585  
Email: [jg1131@rutgers.edu](mailto:jg1131@rutgers.edu)

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### ACADEMIC EXPERIENCE

Associate Professor, Rutgers University-Camden, 7/2020-  
Assistant Professor, Rutgers University-Camden, 9/2014- 6/2020  
Visiting Professor, Beijing Institute of Technology, 6/2017 & 11/2018  
Visiting Scholar, Drexel University, 9/2017-12/2017  
Visiting Assistant Professor, State University of New York at Oswego, 8/2013-5/2014

### EDUCATION

Ph.D. Accounting, Binghamton University, State University of New York, 2014  
M.S. Accounting, Binghamton University, State University of New York, 2009  
B.A & M.A., Beijing Normal University, 2004

### RESEARCH

#### REFEREED PUBLICATIONS

1. “Analyst’s cash flow forecasts and pricing of accruals”, with Linna Shi and Huai Zhang, *Advances in Accounting* 2014, Vol. 30(1): 95-105.
2. “Does the value of cash holdings deteriorate or improve with material weaknesses in internal control over financial reporting?” with Pinghsun Huang, Tongshu Ma and Yan Zhang, *Journal of Banking and Finance* 2015, Vol. 54: 30-45.
3. “Foreign ownership and real earnings management: Evidence from Japan” with Pinghsun Huang, Yan Zhang and Nan Zhou, *Journal of International Accounting Research* 2015, Vol. 14 (2): 185-213.
4. “The effect of employee treatment policies on internal control weakness and financial restatements” with Pinghsun Huang, Yan Zhang and Nan Zhou, *The Accounting Review*, July 2016, Vol. 91 (4).
5. “XBRL implementation and post-earnings-announcement drift: the impact of state ownership in China” with Songsheng Chen and Xiaoxiao Tong, *Journal of Information Systems* 2017 (Lead Article), Vol 31 (1): 1-19.
6. “Accounting experts of audit committee and expected rate of return estimation in pension accounting” with Joseph Comprix, Yan Zhang and Nan Zhou, *Research in Accounting Regulation*, 2017, Vol 29 (2): 159-166.
7. “Expertise rents from insider trading for financial experts on audit committees” with Scott Duellman, Yan Zhang and Nan Zhou, *Contemporary Accounting Research*, 2018, Vol 35 (2): 930-955.

8. “Do debt covenant violations serve as a risk factor of ineffective internal control?” with Pinghsun Huang and Yan Zhang, *Review of Quantitative Finance and Accounting*, 2019, Vol 52 (1): 231-251.
9. “Accounting conservatism and corporate social responsibility” (with Pinghsun Huang and Yan Zhang), *Advances in Accounting*, 2020, Vol 51,100501.
10. “The impact of XBRL on real earnings management: unexpected consequences of the XBRL implementation” with Songsheng Chen, Qingqing Liu and Xiaoxiao Tong, *Review of Quantitative Finance and Accounting*, 2021, Vol 56: 479–504.
11. “Examining PCAOB disciplinary orders on small audit firms: Evidence from 2005 to 2018” with Ethan Kinory and Yaou Zhou, *International Journal of Auditing*, 2021, Vol 25 (1):103-116.
12. “Corporate social irresponsibility and boards: The implications of legal expertise” (with Ravi Dharwadkar, Linna Shi and Rong Yang), *Journal of Business Research*, 2021, Vol 125:143-154.

#### **OTHER PUBLICATIONS**

Mei, Xueqin and Jun Guo. 2004. Octavia Hill’s system: A way of housing reform for the poor’s dwelling conditions in the late 19<sup>th</sup> century Britain. *Journal of Beijing Normal University (Social Science Edition) (in Chinese)*, Vol. 4, 81-88.

Guo, Jun and Xueqin Mei. 2003. A Probe into the family consciousness of the middle and upper middle class in the Mid-Victorian Era. *World History (in Chinese)*, Vol. 1, 23-31.

Mei, Xueqin and Jun Guo. 2003. Response to sudden disastrous event: the revelation from international experiences. *Front Line (in Chinese)*, Vol.6, 1-4.

#### **PEER-REVIEWED ACADEMIC CONFERENCE (INVITED) PRESENTATIONS**

J. Guo, S. Kim and L. Shi (2020) “The halo effect of corporate social responsibility on accounting irregularities”, *Journal of Accounting, Auditing and Finance Conference Plenary session (re-scheduled)*.

J. Guo, E. Kinory and Y. Zhou, (2020) “PCAOB enforcement and small auditors”, presented at American Accounting Association Annual Meeting, Atlanta GA.

J. Guo, E. Kinory and Y. Zhou, (2020) “PCAOB enforcement and small auditors”, presented at American Accounting Association Mid-Atlantic Virtual Spark Meeting.

J. Guo, and Y. Yu, (2019) “CSR committee and CSR disclosure in 10-k filings”, presented at American Accounting Association Northeast regional Meeting, New York.

J. **Guo**, S. Kim and L. Shi (2019) “The halo effect of corporate social responsibility on accounting irregularities”, presented at 2019 American Accounting Association Annual Meeting, San Francisco, CA.

J. **Guo**, S. Kim, and Y. Yu (2019) “CFO expertise and CSR disclosure of 10-Ks”, at 2019 American Accounting Association Mid-Atlantic Meeting, Pittsburgh, PA.

J. **Guo** (2018) “The challenges and opportunities of audit research on audit education”, Plenary speech at Audit Education and Practice (PMAc) conference sponsored by China CICPA and Beijing Institute of Technology.

J. **Guo**, S. Kim and J. Kim, (2018) “Political connection of socially irresponsible firms”, presented at 2018 American Accounting Association Annual Meeting, Washington D.C.

J. **Guo**, P. Huang and Y. Zhang, (2018) “Do debt covenant violations serve as a risk factor of ineffective internal control?” presented at 2018 American Accounting Association Annual Meeting, Washington D.C.

J. **Guo**, S. Kim and L. Shi, (2018) “CSR halo effect on financial misreporting”, presented at 2018 American Accounting Association Public Interest Meeting, Chicago, IL.

J. **Guo**, S. Hoi, R. Yang and Y. Yu, (2018) “Sustainability governance and CSR disclosure in 10-k filings”, presented at American Accounting Association Public Interest Meeting, Chicago, IL.

Y. Cao, S. Chen, and J. **Guo**, (2017) “Do auditors cater to clients before executive stock option announcements?” presented at 2017 American Accounting Association Annual Meeting, San Diego, CA.

J. **Guo** and Y. Yu, (2017) “Sustainability governance and CSR disclosure in 10-k filings”, presented at 2017 American Accounting Association Annual Meeting, San Diego, CA.

S. Chen, J. **Guo** and X. Tong, (2017) “XBRL implementation and real earnings management: the dual regulation policy in China”, presented at 2017 China Accounting and Finance conference, Central University of Finance and Economics, Beijing, China.

J. **Guo** and Y. Yu, (2017), “Sustainability governance and CSR disclosure in 10-k filings”, presented at 2017 American Accounting Association Mid-Atlantic Meeting, Crystal City, VA.

S. Duellman, J. **Guo**, Y. Zhang and N. Zhou, (2017), “Expertise rents from insider trading for financial experts on audit committees”, presented at Beijing Institute of Technology, School of Business and Economics (Invited workshop).

J. **Guo**, and S. Kim, (2017), “Political connection of socially irresponsible firms”, presented at 2017 American Accounting Association Mid-Atlantic Meeting, Crystal City, VA.

S. Chen, J. **Guo** and X. Tong, (2016) “XBRL implementation and real earnings management: the dual regulation policy in China”, presented at 2016 American Accounting Association Annual Meeting, New York City.

Y. Cao, S. Chen, and J. **Guo**, (2016) “Do auditors cater to clients before executive stock option announcements?” presented at 2016 AAA Mid-Atlantic Meeting, Morgantown, WV.

S. Chen, J. **Guo** and X. Tong, (2016) “XBRL implementation and real earnings management: the dual regulation policy in China”, presented at 2016 American Accounting Association Mid-Atlantic Meeting, Morgantown, WV.

R. Dharwadkar, J. **Guo**, L. Shi and R. Yang, (2015) “Board legal expertise and irresponsible corporate social activities”, presented at 2015 American Accounting Association Annual Meeting, Chicago, IL.

S. Chen, J. **Guo** and X. Tong, (2015), “XBRL implementation and post-earnings-announcement drift: the impact of state ownership in China”, presented at 2015 American Accounting Association Annual Meeting, Chicago, IL.

J. **Guo**, L. Shi and R. Yang, (2015), “Board legal expertise and irresponsible corporate social activities”, presented at 2015 American Accounting Association Mid-Atlantic Meeting, Cherry Hill, NJ

J. **Guo**, P. Huang, Y. Zhang and N. Zhou, (2014), “Foreign ownership and real earnings management: Evidence from Japan”, Invited presentation at the plenary session of the 2<sup>nd</sup> Journal of International Accounting Research conference, Hong Kong Polytechnic University (funded by host)

J. **Guo**, P. Huang and Y. Zhang, (2013), “Corporate social responsibility and accounting conservatism”, presented at 2013 American Accounting Association Annual Meeting, Anaheim, CA.

J. Guo, P. Huang and Y. Zhang, N. Zhou, (2013), “The effect of employee treatment policies on internal control weakness and financial restatements”, presented at 2013 American Accounting Association Annual Meeting, Anaheim, CA.

J. Comprix, J. Guo, Y. Zhang and N. Zhou, (2013), “Setting expected rates of return on pension plan assets: New evidence on the influence of audit committee accounting experts”, presented at 2013 American Accounting Association Auditing mid-year meeting, Savannah, GA.

J. Guo, Y. Zhang and N. Zhou, (2012), “Foreign ownership and real earnings management: Evidence from Japan”, presented at 2012 American Accounting Association Annual Meeting, Washington D.C.

J. Guo, P. Huang, Y. Zhang, (2012), “Does the value of cash holdings deteriorate or improve with material weaknesses in internal control over financial reporting?”, presented at 2012 American Accounting Association Annual Meeting, Washington D.C.

J. Guo, Y. Zhang and N. Zhou, (2012), “Foreign ownership and real earnings management: Evidence from Japan”, presented at 2012 American Accounting Association Mid-Atlantic Meeting, Philadelphia, PA.

J. Guo, P. Huang and Y. Zhang, (2012), “Corporate social responsibility and accounting conservatism”, presented at 2012 American Accounting Association Northeast Meeting, Providence, RI.

S. Duellman, J. Guo, Y. Zhang and N. Zhou, (2011), “Audit committee financial experts and insider trading”, presented at 2011 American Accounting Association Annual Meeting, Denver, CO.

### **AWARDS AND HONORS**

- Elsevier Recognized reviewer award, 2020
- Chancellor’s Awards for **Outstanding Research** and Creative Activity, Rutgers University-Camden, 2018
- Research Council Grant, Rutgers University, 2017-2018
- Media coverage by *Rutgers Camden magazine* and *Rutgers Facebook*, 2018
- Catalyst Grant Award (\$5000) from Provost Research Fund, Rutgers -Camden, 2017
- Superior Achievement Award in **Teaching**, Rutgers School of Business-Camden, 2017
- Superior Achievement Award in **Research**, Rutgers School of Business-Camden, 2016
- Distinguished Dissertation Award, Binghamton University, 2015
- *Advances in Accounting* Recognized Reviewer award, 2014
- *Journal of International Accounting Research* the 2<sup>nd</sup> conference travel grants, 2014
- Graduate Student Excellence in Teaching Award, SUNY at Binghamton, 2012
- Dean’s Honor Roll for Excellence in Teaching, SUNY at Binghamton, fall 2011

- Binghamton Foundation Travel Grant Award, 2012
- SUNY Research Foundation Enhancement Award, 2011, 2012
- Deloitte/*J. Michael Cook* Doctoral Consortium, American Accounting Association, 2011
- Research Assistantship of PwC's Inquiries Awards, Binghamton University, 2009

## TEACHING

Rutgers University, School of Business-Camden

- Intermediate Accounting I Fall 2020  
 Instructor effectiveness ratings (5.00/5.00 & 4.75/5.00)  
 Overall quality of the course ratings (4.89/5.00 & 4.75/5.00)
- Management Accounting   
 Instructor effectiveness ratings (4.77/5.00)  
 Overall quality of the course ratings (4.71/5.00)
- Intermediate Accounting I Spring 2020  
 Instructor effectiveness ratings (4.75/5.00)  
 Overall quality of the course ratings (4.86/5.00)
- PMAc: Performance Measurement and Competitive Strategy 11/2019-2/2020  
 Instructor effectiveness ratings (4.71/5.00)  
 Overall quality of the course ratings (4.71/5.00)
- Intermediate Accounting I Fall 2019  
 Instructor effectiveness ratings (4.81/5.00 & 4.67/5.00)  
 Overall quality of the course ratings (4.81/5.00 & 4.47/5.00)
- Management Accounting Spring 2019  
 Instructor effectiveness ratings (4.86/5.00 & 4.70/5.00)  
 Overall quality of the course ratings (4.73/5.00 & 4.55/5.00)
- **SABBATICAL LEAVE NO TEACHING** **Fall 2018**
- MBA Internship-Accounting Summer 2018  
 Instructor effectiveness ratings (5.00/5.00 & 5.00/5.00)  
 Overall quality of the course ratings (5.00/5.00 & 5.00/5.00)
- Intermediate Accounting I Spring 2018  
 Instructor effectiveness ratings (4.89/5.00 & 4.67/5.00)  
 Overall quality of the course ratings (4.89/5.00 & 4.67/5.00)
- Management Accounting Fall 2017  
 Instructor effectiveness ratings (4.86/5.00 & 4.85/5.00)  
 Overall quality of the course ratings (4.83/5.00 & 4.83/5.00)
- Intermediate Accounting I Spring 2017  
 Instructor effectiveness ratings (4.94/5.00 & 4.78/5.00)  
 Overall quality of the course ratings (4.89/5.00 & 4.67/5.00)
- Management Accounting Fall 2016  
 Instructor effectiveness ratings (4.85/5.00 & 4.82/5.00)  
 Overall quality of the course ratings (4.81/5.00 & 4.82/5.00)
- Management Accounting Spring 2016  
 Instructor effectiveness ratings (5.00/5.00 & 4.89/5.00)  
 Overall quality of the course ratings (4.88/5.00 & 4.82/5.00)
- Management Accounting Fall 2015  
 Instructor effectiveness ratings (5.00/5.00 & 4.88/5.00)

- Overall quality of the course ratings (5.00/5.00 & 4.71/5.00)
- Management Accounting
- Instructor effectiveness ratings (4.55/5.00 & 4.44/5.00)
- Overall quality of the course ratings (4.57/5.00 & 4.44/5.00)

Spring 2015

## **ACADEMIC SERVICES**

### **Editorial Board:**

- Asian Review of Accounting

### **Reviewer for Journals:**

- Management Science
- Accounting Horizons
- Journal of Business Research
- Journal of Management Accounting Research
- Accounting and Finance
- Advances in Accounting
- Journal of Accounting, Auditing and Finance
- Journal of Information Systems
- European Accounting Review
- International Journal of Auditing
- Asian-Pacific Journal of Accounting Economics
- Managerial Auditing Journal
- Managerial Finance
- Asian Review of Accounting
- Journal of International Accounting, Auditing and Taxation
- Accounting and Public Interest

### **Reviewer for Conferences:**

- 2020 AAA Annual Meeting
- 2019 AAA Northeast Regional meeting
- 2019 AAA Annual Meeting
- 2018 AAA Annual Meeting
- 2018 MIT Annual ARCS Research Conference
- 2018 AAA Public Interest Meeting
- 2017 AAA Annual Meeting
- 2016 AAA Annual Meeting
- 2017 AAA Auditing mid-year meeting
- 2017 AAA FARS mid-year meeting
- 2015 AAA Annual Meeting
- 2014 AAA Annual Meeting
- 2013 AAA Annual Meeting
- 2012 AAA Annual Meeting
- 2012 AAA Mid-Atlantic Regional Meeting
- 2012 AAA North-East Regional Meeting

### **Discussant for Conferences:**

- 2018 AAA Annual Meeting
- 2017 AAA Annual Meeting
- 2016 AAA Mid-Atlantic Regional Meeting
- 2015 AAA Annual Meeting
- 2012 AAA Mid-Atlantic Regional Meeting

### **SCHOOL AND UNIVERSITY SERVICES**

- Online Master Accounting Curriculum Committee- RSBC, Fall 2020
- Research and Development Committee-RSBC, 2020-
- Joint Management Committee for MSBA program-RSBC, 2020
- Chair, Accounting Faculty search committee, RSBC, Spring 2020
- Non-tenure track faculty contract renewal committee, RSBC, Spring 2020
- Rutgers School of Business Dean's Search Committee, Rutgers University-Camden, 2019
- Participating faculty to host visiting students and professors from Beijing Technology University and Xi'an Eurasian University, RSBC, 2019
- Invited Reviewer of Research Grants Council (RGC) of Hong Kong, 2018
- Invited Reviewer of Provost Research Fund, Rutgers -Camden, 2018&2019
- MBA student internship advisor, Rutgers School of Business-Camden, 2018
- Participant of the Pennsylvania women's forum invited by Chancellor's office, 2018
- Research Committee, Co-Chair, Rutgers School of Business-Camden, 2017 & 2020
- Research Committee, Rutgers School of Business-Camden, 2014-2020
- AACSB Faculty Qualifications committee, RSBC, 2017-2018
- Accounting Faculty Recruiting Committee, RSBC, 2015-2018
- Host faculty advisor of visiting scholar Dr. Qingjie Chen, RSBC, 2016
- Student-Faculty mixer, Rutgers School of Business-Camden, 2015, 2016
- Coordinator of Managerial Accounting teaching, RSBC, 2015-2016
- MBA Assessment Committee, SUNY Oswego, School of Business, 2013-2014

### **PROFESSIONAL MEMBERSHIPS**

American Accounting Association, 2011-presnt