

Zhongxia (Shelly) Ye
Associate Professor of Accounting
Department of Accounting
Carlos Alvarez College of Business
The University of Texas at San Antonio
(Updated: 4/21/2022)

Research Areas: Auditing, Internal Controls, Corporate Governance, and Financial Accounting

EDUCATION / CERTIFICATION

2001 – 2006 Ph.D., Business Administration (Accounting), Temple University, Philadelphia, U. S.
1993 – 1996 M.Acc. (Concentration in International Accounting), Southwestern University of Finance and Economics, Chengdu, China
1989 – 1993 B.S. (Major in Auditing), Southwestern University of Finance and Economics, Chengdu, China
Chinese CPA (1997, currently inactive)

ACADEMIC AND PROFESSIONAL EXPERIENCE

September 2016 – present Associate Professor of Accounting (tenured), Department of Accounting, The University of Texas at San Antonio, TX, U. S.
August 2014 – August 2016 Assistant Professor of Accounting, Department of Accounting, The University of Texas at San Antonio, TX, U. S.
August 2012 – May 2014 Associate Professor of Accounting (tenured), School of Accountancy, Kennesaw State University, Kennesaw, GA, U. S.
August 2006 – July 2012 Assistant Professor of Accounting, School of Accountancy, Kennesaw State University, Kennesaw, GA, U. S.
2001 – 2005 Teaching/Research Assistant, Department of Accounting, Temple University, Philadelphia, PA, U. S.
1999 – 2001 Internal Auditor, Department of Internal Audit, ShenZhen NanYou LTD (China)
1996 – 1999 ShenZhen Zhonghua CPA Firm (China)
1995 – 1996 Accounting Intern, ShenZhen J&A Securities (China)

PUBLICATIONS (Journal Articles)

Refereed Academic Journals

1. Mao, J., and Z. Ye. 2022. Internal Control Material Weakness Disclosure and Misstatement Duration. *Journal of Business Finance & Accounting*, forthcoming.
2. Hermanson, D. R., J. G. Tompkins, R. Veliyath, and Z. Ye. 2020. Strategic Planning Committees on U.S. Public Company Boards: Axiomatic or Paradoxical? *Long Range Planning*, 53 (5): 1-22 (p.101967).
3. Clune, R., D. R. Hermanson, J. G. Tompkins, and Z. Ye. 2019. The Governance Committee Process for U. S. Publicly Traded Firms. *Behavior Research in Accounting* 31 (1): 21-40.
4. Hermanson, D. R., D. V. Rama, and Z. Ye. 2019. Shareholder Proposals on the Auditor-Client Relationship: The Case of Non-Audit Service Purchases. *Journal of Accounting, Auditing and Finance* 34 (2): 179-203.

5. Veliyath, R., R. George, Z. Ye, D. R. Hermanson, and J. G. Tompkins. 2016. What do Compensation Committees on the Boards of Public Companies Do? Comparisons of Indian and U.S. Process Differences Juxtaposing Complementary Theoretical Lenses. *Long Range Planning* 49 (4) (August): 519-539.
6. Clune, R., D. R. Hermanson, J. G. Tompkins, and Z. Ye. 2014. The Nominating Committee Process: A Qualitative Examination of Board Independence and Formalization. *Contemporary Accounting Research* 31 (Fall): 748-786.
7. Song, H., and Z. Ye. 2014. The Impact of PCAOB Reports Containing Audit Deficiencies on Non-U.S. Audit Firms: Initial Evidence. *Current Issues in Auditing* 8 (1): A12-A25.
<http://aaapubs.org/doi/pdf/10.2308/ciia-50723>
8. Ye, Z., D. R. Hermanson, and J. Krishnan. 2013. Shareholder Voting in Director Elections and Initial SOX Section 404 Reports. *Journal of Accounting, Auditing and Finance* 28 (2): 103-127.
9. Hermanson, D. R., J. G. Tompkins, R. Veliyath, and Z. Ye. 2012. The Compensation Committee Process. *Contemporary Accounting Research* 29 (Fall): 666-709.
10. Carcello, J. V., D. R. Hermanson, and Z. Ye. 2011. Corporate Governance Research in Accounting and Auditing: Insights, Practice Implications, and Future Research Directions. *Auditing: A Journal of Practice & Theory* 30 (August): 1-31.
11. Schneider, A., A. A. Gramling, D. R. Hermanson, and Z. Ye. 2009. A Review of Academic Literature on Internal Control Reporting Under SOX. *Journal of Accounting Literature* 28: 1-46. (This paper has been cited extensively in a SEC study mandated by Dodd-Frank Wall Street Reform and Consumer Protection Act: <http://www.sec.gov/news/studies/2011/404bfloat-study.pdf>.)
12. Hermanson, D. R., J. Krishnan, and Z. Ye. 2009. Adverse Section 404 Opinions and Shareholder Dissatisfaction Toward Auditors. *Accounting Horizons* (December): 391-409.
13. Hermanson, D. R., and Z. Ye. 2009. Why Do Some Accelerated Filers With SOX Section 404 Material Weaknesses Provide Early Warning Under Section 302? *Auditing: A Journal of Practice & Theory* (November): 247-271. (This paper was adopted in an end-of-chapter feature of the textbook, "Auditing: A Business Risk Approach", 2011, by Larry E. Rittenberg, Karla Johnstone, and Audrey Gramling.)
14. Asthana, S., H. Sami, and Z. Ye. 2009. Auditor Failure and Market Reactions: Evidence from China. *International Journal of Accounting, Auditing and Performance Evaluation* 5 (4): 408-441.
15. Asthana, S., and Z. Ye. 2007. Determinants of the Relation Between Transitory Earnings and CEO Cash Compensation in USA. *International Journal of Accounting, Auditing and Performance Evaluation* 4 (1): 111-126.
16. Krishnan, J., and Z. Ye. 2005. Why Some Companies Seek Shareholder Ratification on Auditor Selection. *Accounting Horizons* 19 (December): 237-254.

Professional Journals

1. Tompkins, J. G., and Z. Ye. 2015. How involved are CEOs in Placing Directors on Their Own Boards? *Directors & Boards* 40 (1): 49.

2. Hermanson, D. R., J. G. Tompkins, R. Veliyath, and Z. Ye. January 24, 2013. What Are Compensation Committee Members Thinking About? *Directorship*. <https://www.nacdonline.org/Magazine/Article.cfm?ItemNumber=9568>
3. Hermanson, D. R., R. W. Houston, and Z. Ye. 2010. Accounting Restatements Arising from PCAOB Inspections of Small Audit Firms. *The CPA Journal* 80 (9): 68-70.
4. Gramling, A. A., D. R. Hermanson, H. M. Hermanson, and Z. Ye. 2010. Addressing Problems with the Segregation of Duties in Smaller Companies. *The CPA Journal* 80 (7): 30-34.

CONFERENCE PRESENTATIONS

1. Stulz, R., J. G. Tompkins, R. Williamson, and Z. Ye. “Why do Bank Boards Have Risk Committees?” American Accounting Association Annual Meeting, virtual, August, 2021
2. Sun, X. and Z. Ye. “Compensation Consultant Expected Fee Growth and CEO Pay” American Accounting Association Annual Meeting, virtual, August 2020.
3. Z. Ye. “Determinants and Consequences of Audit Committee Voluntary Disclosures”
 - (1) American Accounting Association Auditing Midyear Conference, Houston, Texas, January 2020.
 - (2) American Accounting Association Annual Meeting, virtual, August 2020.
4. Hermanson, D. R., K. Raghunandan, D. V. Rama, and Z. Ye. “Shareholder Proposals on the Auditor-Client Relationship: The Case of Non-Audit Service Purchases.”
 - (3) University of Alabama, October 2013.
 - (4) The University of Texas at San Antonio, December 2013.
5. Carcello, J. V., D. R. Hermanson, and Z. Ye. “Corporate Governance Research: Where Do We Go From Here?” American Accounting Association Auditing Midyear Conference, Albuquerque, NM, January 2011 (at a Concurrent Panel Session).
6. Hermanson, D. R., and Z. Ye. “Factors Associated with Providing Early Warning of Material Weaknesses in Internal Control Under SOX Section 302.”
 - (1) Florida International University, October 2008.
 - (2) American Accounting Association Annual Meeting, Anaheim, CA, August 2008.
 - (3) American Accounting Association Auditing Midyear Conference, Austin, Texas, January 2008.
7. Ye, Z., and J. Krishnan. “Weak Internal Controls, Auditor Fees, and Shareholder Dissatisfaction.”
 - (1) American Accounting Association Annual Meeting, Chicago, IL, August 2007 (at both a New Scholar Session and a Concurrent Session).
 - (2) The 17th annual Southeast Summer Accounting Research Conference, Atlanta, Emory University, July 2007.
 - (3) American Accounting Association Auditing Midyear Conference, Charleston, SC, January 2007.
 - (4) City University of Hong Kong, December 2006.
 - (5) The University of Hong Kong, December 2006.
8. Sami, H., and Z. Ye. “Auditor Failure and Market Reactions: Evidence from China.”
 - (1) American Accounting Association Annual Meeting, Washington, D. C., August 2006.
 - (2) American Accounting Association Auditing Midyear Conference, Los Angeles, January 2006.
 - (3) The 28th Annual Congress of the European Accounting Association, Göteborg, May 2005.
 - (4) Binghamton University (SUNY), January 2006.

9. Krishnan, J., and Z. Ye. “Why Some Companies Seek Shareholder Ratification on Auditor Selection.”
 - (1) American Accounting Association Annual Meeting, Orlando, FL, August 2004.
 - (2) American Accounting Association Mid-Atlantic Regional Meeting, Arlington, VA, April 2004.

TEACHING EXPERIENCE

The University of Texas at San Antonio

1. Introduction to Managerial Accounting (Principles of Accounting II)
2. Principles of Auditing
3. Quantitative Analysis for Accountants
4. Data Analytics for Accountants

Kennesaw State University

1. Advanced Managerial Accounting
2. Introduction to Managerial Accounting

Temple University

Introduction to Financial Accounting

SERVICE ACTIVITIES

Service to the Academic Community

- External reviewer for Mai Dao’s promotion to full professor (The University of Toledo), August 2021
- External reviewer for Xiaolu Xu’s tenure and promotion to Associate Professor (University of Massachusetts Boston), August 2021
- Editorial Advisory and Review Board Member - *Accounting Horizons* (2016 – 2021)
- Associate Editor – *International Journal of Accounting, Auditing, and Performance Evaluation* (September 2013 – present)
- Editorial Board Member – *International Journal of Accounting, Auditing, and Performance Evaluation* (March – September 2013)
- Notable Contributions to Accounting Literature Award Selection Committee of American Accounting Association (AAA), committee member (September 2012 – August 2014)
- AAA Notable and Distinguished Contributions to Accounting Literature Award Screening Committee, committee member (September 2011 – August 2012)
- The Membership and Regional Coordinators Committee of AAA Auditing Section, Chair (September 2011 – August 2012) and Vice-chair (September 2010 – August 2011)
- Ad hoc reviewer – *Journal of Accounting and Public Policy*, 2020 – 2022
- Ad hoc reviewer – *Advances in Accounting*, 2017
- Ad hoc reviewer – *Journal of International Accounting Research*, 2017
- Ad hoc reviewer – *Auditing: A Journal of Practice and Theory*, 2016, 2018, and 2021
- Ad hoc reviewer – *North American Journal of Economics and Finance*, 2016
- Ad hoc reviewer – *Journal of Accounting, Auditing and Finance*, 2014, and 2022
- Ad hoc reviewer – *European Accounting Review*, 2014
- Ad hoc reviewer – *Accounting Horizons*, 2010, 2011, and 2014 – 2022
- Ad hoc reviewer – *International Journal of Auditing*, 2009, 2014 and 2015
- Ad hoc reviewer – *International Journal of Accounting, Auditing and Performance Evaluation*, 2012, 2013, 2015, and 2019 – 2021

- Ad hoc reviewer – *The Asian Review of Accounting*, 2015 and 2017
- Ad hoc reviewer – *Journal of Business Finance and Accounting*, 2020
- Ad hoc reviewer – AAA Auditing Midyear Conference, 2009 – 2011
- Ad hoc reviewer – AAA Mid-Atlantic Meeting, 2010 and 2011
- Ad hoc reviewer – AAA Annual Meeting, 2007, 2008, 2012 – 2015, and 2020
- Discussant at the AAA Auditing Midyear Conference, Albuquerque, January 2011
- Discussant at the AAA Mid-Atlantic Meeting, Philadelphia, March 2005
- Discussant at the AAA Mid-Atlantic Meeting, Philadelphia, April 2003

Service to The University of Texas at San Antonio

University Level

University Faculty Awards Selection Committee (Faculty Awards Committee: University Service Award) for 2021-22

Peer Review Committee, FY2022 Grants for Research Advancement and Transformation (GREAT) Seed Grant Program, 2021

Committee on Committees, August, 2019 – present

UTSA Women Faculty Task Group, June 2017 – May 2018

UTSA Coordinated & Linked Approach to Student Success Task Force - FYE AIS 1203 Content Subcommittee, August 2016 – December 2016

Commencement ceremony, May 2018, December 2018, May 2019, and December 2019

College Level

Carlos Alvarez College of Business Research Excellence Team, February 2020 – 2021

Carlos Alvarez College of Business PrePhD Program Chartering Committee, February 2020

Carlos Alvarez College of Business Ph.D. Innovation Group, March 2018 – August 2018

Carlos Alvarez College of Business UGRAD Math Committee, August 2017 – November 2017

Carlos Alvarez College of Business Undergraduate Self Study Committee, February 2016 – December 2016

Carlos Alvarez College of Business MBA Programs Committee, August 2015 – August 2017

UTSA Commencement ceremony, Banner Marshal, Carlos Alvarez College of Business, December 2016

Department Level

Dissertation committee member for Xueyun Sun, April 2021 – 2022

Teaching mentor of a PhD student, 2020

Mentor for untenured Faculty member Daniela Sanchez, 2020 – present

DFRAC (Department of Accounting Department Faculty Review Advisory Committee) for Stacy Conrad and Linda Vaello, 2021

DFRAC for Daniela Sanchez, 2021

DFRAC for Juan Mao, 2021

First year summer paper for PhD student Xueyun Sun, Spring and Summer, 2019

Dissertation committee member for Jie Hao, December 2018 – July 2020

Department Merit Review Committee, Committee Chair, August, 2019 – 2020

AACSB Standard A5 Initiative Committee (AACSB Subcommittee), Committee Chair, August 2019 – 2022;

Department MACY Program & Curriculum Committee, January 21, 2020 – 2022

Department Masters Admissions Committee, September 2021– present

Department of Accounting Faculty Search Committee, August 22, 2017 – January 15, 2018

Department of Accounting D-CPER Committee for Elaine Sanders, 2017
Department of Accounting Undergraduate Programs: September 2016 – August 2018
Department of Accounting Faculty Forum/Graduate Faculty Forum Executive Committee, 2016 – 2020
Department of Accounting Ph.D. Committee, September 2014 – August 2017
Department of Accounting Department Faculty Review Advisory Committee, November, 2017- present;
October 2016 – December 2016
Department of Accounting A7-Excel Advisory Committee, April 2016 - August 2017
Course coordinator for Principles of Accounting II (ACC 2033), August – December, 2015 &, September
2019 – August 2020

Service to Kennesaw State University

- Dissertation committee member in Kennesaw State University DBA Program:
Carol C. Bishop (2012 – 2013)
Gregory L. Prescott (2012 – 2014)
- Kennesaw State University Library Faculty Advisory Committee, July 2013 – May 2014
- School of Accountancy Faculty and Staff Evaluation Review Committee, July 2013 – May 2014
- Coles College Research and Development Committee, July 2009 – May 2013 (Chair, July 2011 – June 2012)
- Assisting in leading the Study Abroad Program to China (May – June 2012)
- School of Accountancy New Faculty Search Committee, 2009 – 2010
- School of Accountancy New Faculty Search Committee, 2008 – 2009

HONORS, AWARDS, AND FELLOWSHIPS

- The Internal Research Awards (INTRA), September 1, 2020 – August 31, 2021, The University of Texas at San Antonio.
- The Internal Research Awards (INTRA), September 1, 2018 – August 31, 2019, The University of Texas at San Antonio.
- Dean's Distinguished Research Award, summer 2018, Carlos Alvarez College of Business, The University of Texas at San Antonio.
- Faculty Development Leave in Fall 2018, February 2018, The University of Texas at San Antonio.
- Dean's Distinguished Research Award, summer 2017, Carlos Alvarez College of Business, The University of Texas at San Antonio.
- The Internal Research Awards (INTRA), September 1, 2016 – August 31, 2017, The University of Texas at San Antonio.
- Dean's Distinguished Research Award, summer 2016, Carlos Alvarez College of Business, The University of Texas at San Antonio.
- Collaboration Award (in research, with Rich Clune, Dana Hermanson, James Tompkins, and Raj Veliyath), May 2014, College of Business, Kennesaw State University