

# Juan Mao Ph.D.

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## **Educational Background**

**Ph.D.** – School of Business, The University of Kansas, USA, 2013  
     Ph.D. student of Accounting, The University of Kansas, Summer 2010 – Summer 2013  
     Ph.D. student of Information Systems, The University of Kansas, Fall 2008 – Spring 2010  
**Ph.D. student** – School of Information Management, Wuhan University, China, 2006-2007  
**M.S.** – School of Information Management, Wuhan University, China, 2006  
**B.S.** – School of Information Management, Wuhan University, China, 2003

## **Professional Employment History**

**Associate Professor**, The University of Texas at San Antonio  
 Assistant Professor, The University of Texas at San Antonio

## **Awards and Honors**

- 2019 AIB US Southeast Conference Best Conference Paper Finalist
- The Internal Research Award (INTRA), The University of Texas at San Antonio, 2016, 2018, 2021
- Dean’s Distinguished Research Award, 2022

## **Teaching Activities**

### Courses Taught

<u>Year</u>	<u>University</u>	<u>Courses Taught</u>
Fall 2013- present	The University of Texas at San Antonio	Accounting Information Systems Principles of Accounting I
Fall 2010-Fall 2012	The University of Kansas	Financial Accounting II Managerial (Cost) Accounting Introduction to Information Systems

## **Research/Scholarly/Creative Activities Summary**

### Published/Accepted Papers (8 in total; 1 Elite)

1. **Mao, J.,** & Ye, Z. (forthcoming). Internal Control Material Weakness Disclosure and Misstatement Duration. *Journal of Business Finance & Accounting* (AJG Level 3)
2. Knechel, W. R., **Mao, J.,** Qi, B., & Zhuang, Z. (2021). Is There a Brain Drain in Auditing? The Determinants and Consequences of Auditors' Leaving Public Accounting. *Contemporary Accounting Research*, 38(4), 2461-2495. (AJG Level 4, Elite)
3. Bayar, O., Liu, Y., & **Mao, J.** (2021). PIPE Contracts in Reverse Mergers: The Role of Expert Placement Agents and Stage Financing. *Review of Quantitative Finance and Accounting*, 56(1), 143–184. (AJG Level 3)
4. **Mao, J.,** Ettredge, M., & Stone, M. (2020). Group Audits: Are Audit Quality and Price Associated with the Lead Auditor’s Decision to Accept Responsibility? *Journal of Accounting and Public Policy*, 39(2), 1-25. (AJG Level 3) \*

5. **Mao, J.**, & Yin, Q. J. (2017). Auditor Reverse-Merger Expertise: Evidence from Chinese Reverse-Merger Companies. *Auditing: A Journal of Practice & Theory*, 36(4), 115-133. (AJG Level 3)
6. **Mao, J.**, Qi, B., & Xu, Q. (2017). Does International Accounting Network Membership Affect Audit Fees and Audit Quality? Evidence from China. *The International Journal of Accounting*, 52(3), 262-278. (AJG Level 3)
7. **Mao, J.**, & Ettredge, M. (2016). Internal Control Deficiency Disclosures among Chinese Reverse Merger Firms. *Abacus*, 52(3), 441-472. (AJG Level 3) \*
8. Ellis, M., Aguirre-Urreta, M. I., Lee, K. Sun, W. Y., Liu, Y.C., **Mao, J.**, & Marakas, G. M.(2016). Categorization of Technologies: Insights from the Technology Acceptance Literature. *Journal of Applied Business and Economics*, 18(4), 20-30

**Papers under Revise and Resubmit (R&R) (5 in total; 1 Elite)**

9. Krishnan, G. V., **Mao, J.**, Stone, M., & Zhang, J. Does the Disclosure of the Component Auditor’s Identity Enhance Audit Quality? A Difference-in-Difference Analysis. *Contemporary Accounting Research* (AJG Level 4, Elite), prepare for 3<sup>rd</sup> round review
10. Krishnan, G. V., **Mao, J.**, & Zhang, J. Component Auditors and Lenders’ Perception of Audit Quality. *Auditing: A Journal of Practice and Theory* (AJG Level 3) \*, under 3<sup>rd</sup> round review
11. **Mao, J.**, Qi, B., & Zhang, G. The Scale and Scope of the Client Portfolio and Audit Pricing at the Individual Auditor Level: Evidence from China. *Accounting and Business Research* (AJG Level 3) \*, under 3<sup>rd</sup> round review
12. Bayar, O., Liu, Y., & **Mao, J.** Is Short Selling Informative about Litigation Risk? Evidence from Private Investments in Public Equity. *Financial Review* (AJG Level 3), prepare for 2<sup>nd</sup> round review
13. Gunny, K., **Mao, J.**, & Zhang, J. To Outsource or Not? Evidence from Changes in Component Auditor Use After the Disclosure of an Internal Control Material Weakness. *Auditing: A Journal of Practice and Theory* (AJG Level 3), prepare for 2<sup>nd</sup> round review

**Papers under Review (2 in total)**

14. Ettredge, M., **Mao, J.**, Stone, M., & Sun, L. Audit Fees, Audit Delay, and Audit Quality During the Pandemic Under review at *Auditing: A Journal of Practice and Theory* (AJG Level 3)
15. Boone, J., Chen, L., & **Mao, J.** Non-Big 6 Audit Firms’ Access to External Resources Through Inter-Organizational Relationships (IORs): Insight from the PCAOB Form 2 from 2010 to 2018 under review at *Accounting and Business Research* (AJG Level 3)

**Papers under Revision for Journal Submission (3 in total)**

16. **Mao, J.**, Chen, L., & Xu, H. The Subcontractor Role and Accounting Network Membership of Other Auditors in Group Audits: Evidence from the PCAOB Form 2 from 2010 to 2018.
17. Bayar, O., Floros, I., Liu, Y., & **Mao, J.** Litigation and Information Effects in Private Sales of Securities
18. Ettredge, M., **Mao, J.**, & Stone, M. Determinants and Consequences of Small Audit Firm Exits from the PCAOB-Regulated Audit Market.

*All four papers with \* have been listed on the SSRN Top Ten list.*

**BIG Datasets Created Using Python Programming**

- USPTO Patent Grant Data (2006-2018)  
(patent, agent, applicant, assignee, citation, class, inventor)
- Security Class Action Lawsuits (1996-2019)
- SEC Litigation Release (1995-2018)
- PCAOB Filings (2010-2020)
- TRF–Short Sale Volume and Transaction Data (2009-2020)---Daily data
- SEC AAER data (1999-2019)

	Note: include announcement dates not available in purchased data. All datasets will be updated as needed.
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**Scholarly Presentations**

1. Bayar, O., Liu, Y., & **Mao, J.** (2021). Is Short Selling Informative about Litigation Risk? Evidence from Private Investments in Public Equity. SFA (Southern Finance Association) 2021 Annual Conference\*
2. Li, P. & **Mao, J.** (2021). Human Capital Comparison and Turnover Contagion: Evidence from the U.S. Accounting Auditors. SMS (Strategic Management Society) 41st Annual Conference\*
3. Ettredge, M., **Mao, J.**, & Stone, M (2021). Determinants and Consequences of Smaller Audit Firm Exits from the PCAOB-Regulated Audit Market. 2021 AAA Annual Meeting
4. Krishnan, G. V., **Mao, J.**, Stone, M., & Zhang, J. (2020). Does the Disclosure of the Component Auditor’s Identity Enhance Audit Quality? A Difference-in-Difference Analysis. 2020 PCAOB Conference on Auditing and Capital Markets \*
5. Ettredge, M., **Mao, J.**, & Stone, M. (2020). Weighing the Costs and Benefits of Competing in the Public Company Audit Market: The PCAOB’s Inspection and Disclosure Requirements. Workshop presentation at the University of Kansas
6. Krishnan, G. V., **Mao, J.**, & Zhang, J (2020). Do Lenders Care Who Did the Audit? 2020 AAA Annual Meeting\*
7. Boone, J., Chen, L., & **Mao, J.** (2020). Non-Big 6 Audit Firms’ Access to External Resources through Inter-Organizational Relationships (IORs): Insight from the PCAOB Form 2 from 2010 to 2018. 2020 AAA Annual Meeting
8. Bayar, O., Liu, Y., & **Mao, J.** (2019). The Litigation Risk of Public Firms Issuing New Equity in Private Placements. 2019 the Financial Management Association (FMA) International Annual Meeting\*
9. Bayar, O., Liu, Y., & **Mao, J.** (2018). PIPE Contracts in Reverse Mergers: The Role of Expert Placement Agents and Stage Financing. 2018 Midwest Finance Association (MFA) Annual Meeting and 2018 the Financial Management Association (FMA) International Annual Meeting\*
10. **Mao, J.** & Qi, B. (2018). Determinants and Consequences of Individual Auditor Job Turnover. 2018 AAA Annual Meeting; 2018 AAA Auditing Section Midyear Meeting
11. **Mao, J.** (2017). Is Honesty Valuable? Evidence from Internal Control Reporting of Family and non-Family Firms. 2017 AAA Annual Meeting
12. Knechel, W. R., **Mao, J.**, Qi, B., & Zhuang, Z. (2017). Brain Drain or Survival of the Fittest: Determinants and Consequences of Auditors’ Leaving Public Accounting. 2017 AAA Annual Meeting, AIB US Southeast 2019 Conference
13. **Mao, J.** (2017). Does It Matter Where Other Audit Participants are Disclosed: Evidence from the PCAOB Form 2 Disclosure vs. the Audit Report Disclosure? 2017 AAA Auditing Section Midyear Meeting
14. **Mao, J.**, Xu, H., & Chen, L. (2016). Consequences of Outsourcing Audit Work and Disclosing Other Auditors in Audit Reports. 2016 AAA Annual Meeting
15. **Mao, J.** (2015). The Impact of Internal Control on the Duration of Fraud. 2015 and 2017 Institute of Fraud Prevention Fall Meeting
16. **Mao, J.** & Qi, B. (2015). The Impact of Audit Workload and Diversification on Audit Fees: Evidence at the Audit Firm Level and Individual Auditor Level. 2015 AAA Annual Meeting; UTSA, April 2015. Revised version titled “The Impact of Individual Auditors’ Client Portfolios and Diversification on Audit Fees” is presented in 2016 AAA Auditing Section Midyear Meeting
17. Ellis, M., Aguirre-Urreta, M. I., Lee, K. Sun, W.Y., Liu, Y.C., **Mao, J.**, & Marakas, G. M. (2015). A Derivation of Technology Categories Using the Technology Acceptance Literature. 2015 Southwest Decision Science Institute (SWDSI) Conference\*

	<p>18. <b>Mao, J.</b> &amp; Scholz, S. (2014). Auditor Reverse Merger Expertise: Evidence from Chinese Reverse Merger Companies. 2014 AAA Annual Meeting</p> <p>19. <b>Mao, J.</b> &amp; Ettredge, M. (2014). Internal Control Deficiency Disclosures among Chinese Reverse Merger Firms. UTSA, September 2013; 2014 FARS Midyear Meeting and 2014 Abacus Special Issue Conference</p> <p>20. <b>Mao, J.</b> (2013). Auditor Choices of U.S. Listed Foreign Firms: Evidence from Chinese IPO/ADR/RM Firms. 2013 AAA Auditing Section Midyear Meeting</p> <p>21. <b>Mao, J.</b> &amp; Xu, Q. (2012). Antecedents and Consequences of International Accounting Network Membership: Evidence from China. 2012 AAA Annual Meeting</p> <p>22. <b>Mao, J.</b> &amp; Karuga, G. (2010). The Effect of Pricing Online Content on Perceived Information Quality in Online Sites. 2010 AMCIS Proceedings. Paper 443*</p> <p>23. Ellis, M., Aguirre-Urreta, M. I., Lee, K. Sun, W.Y., Liu, Y.C., <b>Mao, J.</b>, &amp; Marakas, G. M. (2010). How Many Technology Types Are There? Preliminary Results from the Technology Literature. 2010 AMCIS Proceedings. Paper 179*</p> <p>All eight papers with * were presented by my coauthors.</p>
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**Granting Activities**

	<u>Year</u>	<u>Project</u>	<u>Sponsor</u>
	2015	The Impact of Internal Control on the Duration of Fraud	Institute of Fraud Prevention
	2016	Individual Auditor Audit Workload and Job Turnover: Evidence from China	University of Texas at San Antonio
	2018	Roles of Audit Firm Networks and Their Consequences in Audit Services: Evidence from U.S. Small Audit Firms	University of Texas at San Antonio
	2021	The Impact of COVID-19 on Remote Audits and Group Audits	University of Texas at San Antonio

**Service Activities**

	<p><b><u>Journal Reviewer</u></b></p> <p><u>Accounting</u></p> <p>The Accounting Review          Auditing: A Journal of Practice &amp; Theory          Journal of Accounting and Public Policy          International Journal of Auditing          Accounting and Business Research          Managerial Auditing Journal          Asian Review of Accounting          International Journal of Accounting, Auditing and Performance Evaluation (IJAAPE)</p> <p><u>Information Systems and Other Disciplines</u></p> <p>Information Systems Frontiers          North American Journal of Economics and Finance</p> <p><b><u>Conference Reviewer and Discussant</u></b></p> <p><u>Accounting</u></p> <p>Discussant, AAA Auditing Section Midyear Meeting 2016,2018          Discussant and moderator, AAA Annual Meeting 2021          Discussant, Abacus Special Issue Conference 2014          Reviewer, AAA Auditing Section Midyear Meeting 2013, 2015, 2016, 2017,2018          Reviewer, AAA Annual Meeting 2012, 2016, 2017,2020,2021</p> <p><u>Information Systems and Other Disciplines</u></p> <p>Reviewer, AIB US Southeast Conference 2019          Reviewer, American Conference on Information Systems (AMCIS) 2019</p>
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	<p>Reviewer, Pacific Asia Conference on Information Systems (PACIS) 2010 Reviewer, International Conference on Information Systems (ICIS) 2009</p> <p><b><u>National Committee Member</u></b> AICPA ASLW Selection Committee, American Institute of Certified Public Accountants (AICPA), 2015-2018</p> <p><b><u>UTSA Committee Member</u></b> UTSA Carlos Alvarez College of Business MSB Programs Committee (Fall 2021-) UTSA Department of Accounting Workshop Coordinator (Fall 2021-) Dissertation Committee Member of Christiana Antwi-Obimpeh (UTSA Department of Accounting) Dissertation Committee Member of Emre Kesici (UTSA Department of Finance) Dissertation Committee Member of Yini Liu (UTSA Department of Finance) Second-year Summer Paper Supervisor of PhD students Xiaorong Lan and Olufadeke Adeniyi (UTSA Department of Accounting) Accounting Information Systems (AIS) Course Coordinator, 2016-2019, 2021-present AACSB Standard A7 Committee, 2015-present Undergraduate Programs Committee, 2014-2018 The Ph.D. Admissions Committee, 2013-2015</p> <p><b><u>Other Services</u></b> President of Association of Business Doctoral Students (ABDS), University of Kansas, 2010 -2011 Speech at Seven Lakes High School Career Speakers Club, Feb. 2021</p>
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