

PROMOTION RECOMMENDATION
The University of Michigan-Flint
School of Management

Zhenfeng Liu, assistant professor of accounting, Department of Accounting, Finance, and International Business, School of Management, is recommended for promotion to associate professor of accounting, with tenure, Department of Accounting, Finance, and International Business, School of Management.

Academic Degrees:

Ph.D.	2016	Florida International University, Miami, FL
M.S.	2011	University of Minnesota-Twin Cities, Minneapolis, MN
B.B.A.	2010	Shanghai International Studies University, China

Professional Record:

2016 – Present Assistant Professor, School of Management, University of Michigan-Flint

Summary of Evaluation:

Teaching: Professor Liu is a respected teacher as reflected by high course evaluation ratings by his students and the teaching awards he received. This is particularly noteworthy given the different number of courses he teaches each semester. Additionally, he taught in a variety of settings, formats and programs. He developed two new courses in response to the demands of the market and professional CPA standards. Professor Liu's classes go beyond accounting knowledge with emphasis on improving his students' presentation, teamwork, and critical thinking skills. He engaged his students outside the classroom when advising Beta Alpha Psi student organization.

Research: Professor Liu has nine publications, two of them in top tier high impact peer reviewed journals. In addition, he has four other articles under review in academic journals, and five working papers. This strong pipeline of research in progress foretells a continuing productive research agenda in years ahead. He has collaborated with various individuals on his research, reflecting his wide network of scholars. His expertise lies on two main research streams: determinants and consequences of financial reporting quality, and choice of auditors and audit quality. Professor Liu also published in widely read professional journals of accountancy making a strong impact on the practice as well.

Recent and Significant Publications:

Du, R., Liu, Z., & Tuo, L., "CFO accounting education on the choice of earnings management," *Journal of Corporate Accounting & Finance*, 2023, forthcoming.

Liu, L., Griffin, H., Aguir, W., & Liu, Z., "Long-term analysts forecasts and real earnings management," *International Journal of Accounting, Auditing and Performance Evaluation*, 2023, forthcoming.

Liu, Y., Xu, H., & Liu, Z., "Does strong team identity facilitate or hinder internal whistleblowing?" *Strategic Finance*, 2023, forthcoming.

- Liu, W., M. Ma, Liu, Z., & So, C., “Auditor tax expertise and corporate tax avoidance: Evidence from Taiwan,” *Journal of Corporate Accounting & Finance*, 2023, 34(3), pp. 96-108.
- Liu, Z., Kang Y., Lin, S., & Tuo, L., “The impact of accelerating 20-F filing,” *Journal of Accounting and Public Policy*, 2023, 42(3), 107050.
- Liu, C., Xu, C., & Liu, Z., “To control or to compromise? The prominence of chief compliance officer and foreign corrupt practices act violation,” *Journal of Corporate Accounting & Finance*, 2021, 32(2), pp. 114-128.
- Cheng, Y., Liu, Z., & Varvus, M., “Revenue fraud: A case analysis of Quantum Corporation,” *Journal of Forensic and Investigative Accounting*, 2021, 13(3), pp. 545-559.
- Liu, R. & Liu, Z., “CEO horizon problem and characteristics of board of directors and compensation committee,” *Journal of Corporate Accounting and Finance*, 2020, 31(4), pp. 121-134.
- Ling, Q. & Liu, Z., “XBRL data comparability,” *The CPA Journal*, 2019, 89(7), pp. 44-48.

Service: Professor Liu has provided active service to the School of Management, and the university. He is an engaged participant at the school and department meetings and attended events such as graduation, convocation, assessment, commencement, and honor society induction ceremonies in person. He served on the school’s Undergraduate and Graduate Committees, several search committees for accounting and business law lecturers, and represented the school at the university’s honors program. In these committees, he was instrumental in wide-ranging tasks from revision of admission requirements of the school’s graduate programs to drafting high-impact journal lists for the accounting discipline.

External Reviewers:

Reviewer (A): “In my view, Dr. Liu’s nine published papers offer an excellent combination of quantity with seven of the articles having an ABDC ranking of B or higher, including two A publications.”

Reviewer (B): “He also reports a very extensive pipeline of submitted papers under review and working papers. To me, it signifies Dr. Liu has great future potential.”

Reviewer (C): “The CPA Journal, as a top three US practitioner journal, is not on academic journal lists – but many articles in top practitioner accounting journals have more impact on practice than articles in the six accounting journals on the Financial Times list.”

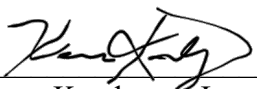
Reviewer (D): “Therefore, after only seven years since receiving his Ph.D., Professor Liu’s scholarly accomplishments overall are excellent, in terms of number and quality of publications, and compared very favorably among his peers at similar schools.”

Reviewer (E): “My overall impressions of the quantity of Dr. Liu’s work is that ...he has now started to develop a pipeline of work. His body of work sits within the broad discipline of governance, including accountant’s expertise and qualifications, executive compensation and earning management.”

Reviewer (F): “Overall, the volume of Dr. Liu’s work is impressive and his scholarly record is solid.”

Summary of Recommendation: Professor Liu has established himself as a dedicated and engaging teacher. He taught various subjects in accounting in different formats and programs; and developed new courses reflecting the needs of the accounting profession. Professor Liu has nine publications in recognized peer reviewed academic and professional journals in his field with nine other research articles under review or in process, with various researchers, which shows his collaboration with others in his field. Professor Liu also provided fine service to the School of Management and the university, with his presence at various events as well as active membership in various committees such as Undergraduate and Graduate Committees. Overall, Professor Liu is collegial, and engaged team player at the school. In light of these accomplishments, I recommend Zhenfeng Liu for promotion to associate professor of accounting, with tenure, Department of Accounting, Finance, and International Business, School of Management.

Recommended by:




Yener Kandogan, Interim Dean
School of Management

Recommendation endorsed by:



Yener Kandogan, Interim Provost
University of Michigan-Flint



Donna Kay Fry, Interim Chancellor
University of Michigan-Flint

May 2024