

# JENNIFER HE WEN

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## ACADEMIC EMPLOYMENTS

Associate Professor of Accounting  
University of Missouri-St. Louis, May 2019 – present

Assistant Professor of Accounting  
University of Missouri-St. Louis, August 2013 – present

## EDUCATION

Ph.D., Business Administration (Accounting)  
*University of Utah*, August 2013

M.S., Accounting  
Suffolk University, 2006

B.A., Business Administration (Accounting)  
Southwestern University of Finance and Economics, 2004

## RESEARCH INTERESTS

My primary research interests focus on exploring the influence of financial reporting on debt contracts and the cost of capital.

## PUBLICATION

- “The relation between expected returns, realized returns and firm risk characteristics” (with Christine Botosan and Marlene Plumlee). *Contemporary Accounting Research*, 28, 2011, 1085-1122.
- “Accounting for Goodwill: An academic literature review and analysis to inform the debate” (with Stephen Moehrle). *Research in Accounting Regulation*, 28, 2016, 11-21.
- “Goodwill and Net-Worth Covenants and SFAS 141 and 142”, He Wen, *International Review of Accounting, Banking, and Finance*, 8, 2016, 1-11.
- “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2016 Academic Literature” (with Stephen Moehrle, Michele Meckfessel, Thomas Kozloski, and Jennifer Reynolds-Moehrle), *Research in Accounting Regulation*, 30, 2018, 1-14.

- “Developments in accounting regulation: a synthesis and annotated bibliography of evidence and commentary in the 2017 academic literature.” (with Stephen Moehrle, Jennifer Reynolds-Moehrle, and Pamela Stuerke). *Research in Accounting Regulation*, 30, 138-147.
- “Voluntary disclosure, mandatory disclosure, and cost of capital.” (with Marlene Plumlee and Jing He). *Journal of Business Finance and Accounting*, 46, 2019, 307-335.
- “Financial analyst coverage for U.S. firms facing foreign competition: evidence from public policy on trade liberalization.” (With Dongyoung Lee) *Journal of International Financial Management and Accounting*, 31, 2020, 139-168.
- “The Relative and Incremental Value Relevance of Goodwill Before and After SFAS No. 142” (with Marcus Burger). *Journal of Accounting and Public Policy*, 40, 2021.

## **WORKING PAPERS**

- “Does Hiring a Chief Accounting Officer Matter? Evidence from Corporate Reporting” (with Jing He). Prepare for journal submission.
- “The Effects of SFAS 141 and 142 Deliberation and Adoption on Loan Spreads”. Solo-authored. Under revision for journal submission. Accepted for AAA 2015 Annual meeting and AAA Mid-western 2015 region meeting presentations.
- “Intangible Assets and Debt Contracting: An Investigation of Net-worth covenants and Goodwill Impairments”. Solo-authored. Under revision for journal submission. Accepted for AAA 2014 Annual Meeting and AAA 2014 Western region meeting presentations.

## **WORK IN PROGRESS**

- “Share repurchases and Cash Flows” (with Steve Moehrle and Jennifer Reynolds-Moehrle)
- “Information in Revenue footnote – evidence on comparability” (Solo-authored)

## **TEACHING EXPERIENCE**

### **College of Business and Administration, University of Missouri-St. Louis**

Instructor: Fundamentals of Financial Accounting (2400)

Instructor: Financial Accounting and Reporting I (3401/5404)

Instructor: Graduate Internship in Accounting (3490/5490)

### **David Eccles School of Business, University of Utah**

Instructor: Accounting Fundamentals, summer 2010, Teaching rating 5.2/6.0

Teaching Assistant: Financial Reporting and Analysis (graduate-level), fall 2009

## **HONORS AND AWARDS**

Faculty Member of Beta Gamma Sigma, 2017  
Contemporary Accounting Research 2017 conference invitation  
University of Missouri-St. Louis Junior Faculty Travel Grant, 2014-2015  
Robert M. Trueblood Seminar, 2015  
University of Missouri Faculty Scholar, 2014-2015  
University of Missouri-St. Louis Junior Faculty Travel Grant, 2013-2014  
AAA New Faculty Consortium Fellow, 2014  
AAA Doctoral Consortium Fellow, 2010  
PAC 10 Doctoral Consortium, 2009  
Doctoral Fellowship, David Eccles School of Business, University of Utah, 2007-2012  
Fellowship, Suffolk University, 2005-2006  
Scholarship, Southwestern University of Finance and Economics, 2001-2004

## **PROFESSIONAL SERVICES AND MEMBERSHIP**

Ad Hoc Reviewer – *Contemporary Accounting Research*, *Journal of Business Finance and Accounting*, *Accounting Research Journal*, *International Review of Accounting, Banking and Finance*, AAA Annual Meeting  
American Accounting Association Member, 2007-Present  
Missouri Society of CPAs, 2013-Present  
Chinese Accounting Professors' Association of North America, 2018-Present

## **PROFESSIONAL WORK EXPERIENCE**

Accounting Internship (2006-2007), Comptroller of the Commonwealth, Massachusetts  
Assistant Accountant (2004-2005), Avery Dennison Guangzhou (Converted) Inc., China