CURRICULUM VITAE

MINLEI YE

Email: minlei.ye@utoronto.ca

Academic experience

2018 -	Associate Professor of Accounting (with tenure), University of Toronto
2009 - 2018	Assistant Professor of Accounting, University of Toronto
2024 - 2025	Sabbatical leave, 2025.03. Visiting scholar, University of California, Berkeley
2016 - 2017	Sabbatical leave, 2016. 09-12 Visiting scholar, New York University

Education and professional certification

2009	Ph.D. (Accounting), University of British Columbia
2003	M.A. (Accounting), Renmin University of China
2000	B.A. (Accounting), Renmin University of China

Chartered Professional Accountant, Canada

Research

Research Interests

The economics of auditing. Using both analytical (economic modelling) and archival methods, I study how audit regulation, enforcement, legal liability, disclosure requirements and corporate governance shape auditors' incentives, audit quality and audit markets; how technology and market power affect the production and pricing of audits; and how auditing interacts with financial reporting quality and financial stability.

Journal Publications

1. Kronenberger, S., Kronenberger, S. and M. Ye. 2026. Audit committee independence and auditor-manager disputes. *Journal of Accounting Research* Forthcoming
2. Hwang, H., E. Kim, and M. Ye. 2026. Auditing in the digital age: Determinants and consequences of technology investment. *The Accounting Review* Forthcoming
3. Nan, L., Tang, Chao and M. Ye. 2025. Auditing with a chance of whistleblowing. *Management Science* 71 (10): 8549-8564.
4. Deng, M., E. Kim, and M. Ye. 2023. Audit partner identification, matching, and the market for audit talent. *Contemporary Accounting Research* 40 (3): 2140-2163.

5. Chu, L., D. A. Simunic, M. Ye, and P. Zhang. 2018. Transaction costs and competition among audit firms in local markets. *Journal of Accounting and Economics* 65 (1): 129-147.
6. Chen, F., Y. Hou, G. Richardson, and M. Ye. 2018. Auditor experience and the timeliness of litigation loss contingency disclosures. *Contemporary Accounting Research* 35 (2): 956-979.
7. Simunic, D. A., M. Ye, and P. Zhang. 2017. The joint effects of multiple legal system characteristics on auditing standards and auditor behavior. *Contemporary Accounting Research* 34 (1): 7-38.
8. Deng, M., T. Lu, D. A. Simunic, and M. Ye. 2014. Do joint audits improve or impair audit quality? *Journal of Accounting Research* 52 (5): 1029-1060.
9. Ye, M. and D. A. Simunic. 2013. The economics of setting auditing standards. *Contemporary Accounting Research* 30 (3): 1191-1215.
10. Ronen, J. and M. Ye. 2026. A model of professionally motivated investment in auditor-client relationship building. *Journal of Accounting Auditing and Finance* Forthcoming
11. Li, Y., D. Simunic and M. Ye. 2025. Do auditors consider clients' compliance with environmental regulations? *Managerial Auditing Journal* 40 (6): 689-725.
12. Ye, M. and D. A. Simunic. 2024. The Impact of PCAOB Type of Regulations on Auditors under Different Legal Systems. *Journal of Accounting, Auditing and Finance* 39 (2): 364-387.
13. Chen, F., K. Lam, W. Smieliauskas, and M. Ye. 2016. Auditor Conservatism and Bank's Measurement Uncertainty during the Financial Crisis *International Journal of Auditing* 20 (1): 52-65.
14. Cheng, Q, T Warfield, and M. Ye. 2011. Equity Incentives and Earnings Management: Evidence from the Banking Industry *Journal of Accounting, Auditing, and Finance* 26 (2): 317-349.
15. Gu, T, D. A. Simunic, M. T. Stein, M. Ye, and P. Zhang. 2020. The market for audit services: The role of market power. *The Journal of International Accounting Research* 19 (3): 3-8.
16. Simunic, D. A., M. Ye, and P. Zhang. 2015. Audit Quality, Auditing Standards, and Legal Regimes: Implications for International Auditing Standards *The Journal of International Accounting Research* 14 (2): 221-234.

Monograph

Ye, M. 2023. The theory of auditing economics: evidence and suggestions for future research. *Foundations and Trends® in Accounting* 18 (3): 138-267.

Book

Auditing and Society: Research on Audit Practice and Regulations. Wally Smieliauskas, Minlei Ye, and Ping Zhang. 2021. Routledge.

Research cited in regulatory and standard-setting documents:

PCAOB Release No. 2024-005 (QC 1000; fn. 511), PCAOB Release No. 2021-005 (fn. 175), PCAOB Technology Innovation Alliance Working Group report (fn. 3)

Working papers

1. Wen, X. and M. Ye. 2026. Don't say a word: auditor and management disclosures. *Working paper* Texas Christian University and University of Toronto.
2. Deng, M., E. Kim, T. Lu and M. Ye. 2026. Are Diverse Audit Teams Better than Homogeneous Ones? Partner conservatism and staff myopia. *Working paper* Baruch College, University of Houston and University of Toronto.
3. Luo, Y., S. Salterio and M. Ye. 2026. Determinants of replication in financial accounting and audit research. *Working paper* Western University, Queen's University and University of Toronto.
4. Smieliauskas, W. and M. Ye. 2026. Do auditors use a compliance or fair presentation approach to evaluate financial statements? Evidence from audited discretionary accruals? *Working paper* University of Toronto.
5. Liu, L and M. Ye. 2025 The Impact of Institutional Setting on Expanded Audit Reports *Working paper* Boston University and University of Toronto.

Teaching

2009 - Present *Managerial Accounting I*, Commerce Undergraduate Program, University of Toronto (Mississauga campus)
2023 *Managerial Accounting I*, Commerce Undergraduate Program, University of Toronto (Rotman)
2021 - 2025 *Equity valuation and analysis*, Commerce Undergraduate Program, University of Toronto (Mississauga campus)
2013, 15, 18, 19 *Advanced Auditing*, Master of Management and Professional Accounting Program, University of Toronto (Mississauga campus)
2008 *Introduction to Managerial Accounting*, Commerce Undergraduate Program, University of British Columbia

Professional presentations

Research workshops

2026 Peking University, Renmin University of China, Johannes Gutenberg University of Mainz
2025 Accounting and Economics Society (*AES*) Webinar, University of California Berkeley
2023 Saint Mary's University, DAR&DART Accounting Theory Seminar University of Zurich
2022 Tilburg University
2021 Concordia University
2020 University of Texas, San Antonio
2020 University of Toronto
2020 Accounting and Economics Society Webinar

2017 University of British Columbia
2016 University of Minnesota, New York University
2013 Shanghai University of Finance and Economics, University of Houston
2012 University of British Columbia, University of Toronto
2010 University of Toronto
2009 University of Texas at Austin, University of Toronto, HEC Paris, Tilburg University, Simon Fraser University
2008 University of British Columbia
2005 University of British Columbia

Conference Presentations

2026 AES Congress, Workshop on Accounting and Economics (Discussant and Presenter)
2025 MRS International Risk Conference, 2025 AES Winter Retreat, 2025 The Third Sustainability, Natural Capital, and Value Creation Conference (Discussant)
2024 Journal of Accounting, Auditing and Finance Annual Conference, 2024 Haskayne and Fox Accounting Conference (Discussant and Presenter),2024 CAAA annual conference, Halifax, June (Discussant and Presenter)
2023 CAAA annual conference, Quebec City, June (Discussant and Presenter)
2022 Purdue Theory conference, May, West Lafayette, 2022 PAC invited conference, virtual, June, 2022 CAAA annual conference, virtual, June (Discussant and Presenter)
2021 CAAA annual conference, virtual, June (Discussant and Presenter), 2021 The Auditing Mid-Year Conference, AAA, online
2020 Hawaii Accounting Research Conference, Hilo, January
2019 CFEA conference, New York , 2019 Journal of Accounting, Auditing, and Finance annual conference, 2019 CAAA annual conference, Ottawa, June (Discussant and Presenter)
2018 The 13th Workshop on Accounting and Economics, Paris, June (Discussant and Presenter), 2018 CAAA annual conference, Calgary, June (Discussant and Presenter), 2018 Junior Accounting Theorist Conference, Washington DC, August, 2018 Conference on Investor Protection, Corporate Governance, and Fraud Prevention, George Mason University, Washington DC, August
2016 EAA conference, Maastricht, May, 2016 Audit Midyear Meeting, Scottsdale, January (Discussant and Presenter)
2015 Ninth Annual Rotman Accounting Research Conference, University of Toronto, August, 2015 AAA annual conference, Chicago, August, 2015 International Symposium on Audit Research (ISAR), Boston, June, 2015 The Ninth Accounting Research Workshop, Zurich, June (Discussant and Presenter), 2015 Audit Midyear Meeting, Miami, January
2014 The AAA Auditing Midyear Meeting, San Antonio, January
2013 The Eighth Accounting Research Workshop, Basel, June, 2013 CAAA annual conference, Montreal, June (Discussant and Presenter), 2013 European Accounting Association Annual Meeting (EAA), Paris, May
2012 ISAR, Tokyo, June , 2012 The 20th Symposium on Auditing Research
2011 Contemporary Accounting Research Conference, Calgary, November, 2011 The 1st Junior Accounting Theorist Conference, Denver, August, 2011 Audit Midyear Meeting, *Albuquerque*, January

2010 American Accounting Association (AAA) Annual Meeting, San Francisco, August, 2010 CAAA, Vancouver, May, 2010 EAAA, Istanbul, May, 2010 Audit Midyear Meeting, San Diego, January
2009 CAAA Annual Conference, Montreal, June
2008 AAA Annual Meeting, Anaheim, August (Discussant and presenter)

Service

Editorial activity

2022 - 2026 Ad Hoc Editor, *Contemporary Accounting Research*
2026 Ad Hoc Editor, *Auditing, A Journal of Practice and Theory*
2017 - 2025 Editorial board, *Contemporary Accounting Research*
2023 - 2026 Editorial board, *Journal of Accounting, Auditing and Finance*
2026 Editorial board, *The International Journal of Accounting*

Conference administration

2022-2024, 2026 The Professional Accounting Center (PAC) Conferences
2021 - 2026 Scientific Committee, Canadian Academic Accounting Association Annual Meeting
2017-2019, 2021-2026 Scientific Committee, European Accounting Association Annual Congress
2017, 2018 Conference co-organizer, Junior Accounting Theory Conference

Doctoral consortia and seminars

2025 Faculty presenter and breakout-session leader, CAAA Craft of Accounting Research Workshop
2025 Guest lecturer in PhD seminar, Penn State University
2021 AAA Auditing Section Midyear Meeting Doctoral Consortium

Awards committee

2025-2027 Chair, CAAA Haim Falk Award Committee
2023-2025 CAAA Haim Falk Award Committee member

Journal reviewer

Journal of Accounting Research, The Accounting Review, Journal of Accounting and Economics, Contemporary Accounting Research, Review of Accounting Studies, Management Science, Accounting, Organizations and Society, Auditing: A Journal of Practice and Theory, European Accounting Review, Journal of Accounting, Auditing, and Finance

Conference reviewer

The 2026 Conference on Auditing and Capital Markets (Washington DC),
2026 Conference on Financial Economics and Accounting (CFEA) conference, AAA MAS Annual Meeting 2024 (Orlando), 2025 (Austin), The AAA Auditing-mid year meeting 2014 (San Antonio), 2016 (Scottsdale), 2018 (Portland), 2019 (Nashville), 2021 (online) The 27th annual CFEA 2016 (Toronto), Contemporary Accounting Research conference 2016 (Waterloo), 2023 (Vancouver) AAA Annual Meeting 2013 (Anaheim), 2014 (Atlanta), 2015 (Chicago), 2018 (Washington DC), 2022 (San Deigo), CAPANA conference 2014 (Beijing), CAAA Annual Conference 2011 (Toronto), 2014 (Edmonton), 2018 (Calgory), 2019 (Ottawa), 2020(online), 2021 (online), 2022 (online), 2023 (Quebec City), 2024 (Halifax), AAA Financial Accounting and Reporting Section (FARS) Meeting 2009 (New Orleans), 2024 (Denver)

Reviewer for research funding activities

2015, 2018, 2019, 2020, 2022 External Reviewer, the Social Sciences and Humanities Research Council of Canada (SSHRC)

Media, podcast

- 2026/05 The impact of diversity on audit efficiency, UTM Department of Management News (feature on Deng, Kim, Lu and Ye, audit-team composition)
- 2026 White paper, "Technology in financial reporting and auditing: What drives adoption and what it means", Professional Accounting Centre
- 2025/12 Hidden biases: why audits aren't as objective as you think they are (and what we can do to fix it) podcast
- 2022/03 Financial Transactions and Reports Analysis Center of Canada, An "Alarming" Decline in Audits in Companies, La Presse.
- 2017/02 Deloitte & Touche v. Livent Inc, The Lawyer's Daily
- 2014/09 Canadian Securities Administrators' adjustments to Auditor Oversight, The Bottom Line

Selected Service at University of Toronto

- Interim Director, Professional Accounting Center, UTM, 2026-2027
- Associate Chair, Department of Management, UTM, 2019-2020, 2021- 2024, 2025-2026
- Associate Director, Professional Accounting Center, UTM, 2022 - 2024
- Guest lecture for a doctoral course RSM3022 – Seminar on Auditing Research
- Co-organizer, Rotman Accounting Workshop Series 2017Sept-2018April
- PhD Final Oral Examination Committee
- PhD comprehensive exam 2010
- Brownbag seminar co-ordination for Accounting PhD students 2010, presented theory papers in the brownbag 2016, 2017, 2018

- Co-teach a mini-theory camp for doctoral students in 2010 summer with Francesco Bova, Jeff Callen and Baohua Xin

Research grants and awards

2025 Research grant, Rotman CPA Centre, "Technology in Financial Reporting and Auditing: What Drives Adoption and What It Means" ($15,000)
2022 Insight Grant (Sole investigator), Social Sciences and Humanities Research Council (SSHRC), "Is more auditing disclosure better?", 2022-2027 ($99,212)
2021 Insight Grant (Co-investigator; Principal Investigator: Steven Salterio, Queen's University), SSHRC, 2021-2026 ($149,050 total award)
2018 Institute for Management & Innovation (IMI) research award, University of Toronto
2018 Insight Grant (Principal Investigator), SSHRC, with Joshua Ronen (New York University), 2018-2021 ($48,016)
2015 Insight Grant (Principal Investigator), SSHRC, with Dan A. Simunic (Co-investigator), 2015-2018 ($50,160)
2013 The Michael-Lee Chin Family Institute for Corporate Citizenship research grant
2012 CAAA research grant
2012 Connaught new researcher award
2011 Teaching grant, case development, CA/Rotman Centre for Innovation in Accounting Education
2011 CMA/CAAA research grant
2008 Gerald (Jerry) A. Feltham Scholarship

Professional development relating to teaching

2024 Generative AI Sandbox 1: Exploring practical uses for instructors, University of Toronto
2022 Experiential Learning Workshop, University of Toronto
2021 Teaching summer camp, UTM
2020 Webinars on online teaching, University of Toronto
2018 Course Design Institute, University of Toronto
2017 11th Annual University of Toronto Teaching & Learning Symposium
2016 Audit Educator's Bootcamp, Chicago
2014 Symposium: Educating Professionals — Ethics and Judgment in a Changing Learning Environment, University of Toronto