

Yun Cheng

The University of West Georgia
Associate Professor
Accounting & Finance
ycheng@westga.edu

Professional Positions

Associate Professor, University of West Georgia. (2021 - Present).

Assistant Professor, University of West Georgia. (2015 - 2021).

Assistant Professor, Valdosta State University. (2014 - 2015).

Teaching and Research Interest

Financial accounting, auditing, and cost accounting.

Education

PhD, Business Administration (Accounting). Florida Atlantic University (2014).

Professional Memberships

American Accounting Association. (2010 - Present).

Beta Gamma Sigma. (2008 - Present).

Awards and Honors

Richards College of Business Faculty Service Award, University of West Georgia. (2024).

Richards College of Business Faculty Research Award, University of West Georgia. (2023).

Richards College of Business Faculty Research Award, University of West Georgia. (2022).

Best Paper of ASBBS 22nd Annual Conference, American Society of Business and Behavioral Sciences. (2015).

Faculty Scholarship Award, Valdosta State University. (2015).

Publications

Cao, J., Cheng, Y., Sharm, D. Zhang, J. (2025) The Audit and Economic Ramifications of Persistent Organization-Level Quality Control Deficiencies in Big 4 PCAOB Inspection Reports: Evidence from a Quasi-Experimental Setting. *Auditing: A Journal of Practice & Theory*. (In Press)

Cheng, Y., Liu, X.D. (2025). Reference Dependence and its Implication on Audit Pricing. *International Journal of Accounting and Information Management*. (Available online)

- Brooks, L., Cheng, Y., Liu, L., Yu, D. M. (2024). The Timeliness of 10-K Filings, Financial Performance, and Stock Returns. *Journal of Corporate Accounting and Finance*, 35(1), 277-307.
- Cheng, Y., Fan, X., Liu, L. (2022). Integrating Social Media and Information Dissemination in AIS Courses. *Journal of Academy of Business and Economics*, 22(4), 40-52.
- Cheng, Y., Griffin, C. H., Yu, D. M. (2022). The Impact of Government Response on the US Stock Market During the COVID-19 Pandemic. *International Journal of Business and Economics*, 7(2), 80-92.
- Gainey, T. W., Bird, B. M., Cheng, Y. (2022). Human Resource Implications of Employee Stock Ownership Plans: A Binomial Experiment Involving Publicly-Traded Companies. *Sam Advanced Management Journal*, 87(2).
- Cheng, Y., Griffin, C. (2022). Tesla vs. Its Stock Price: "Herd Theory" at Work? *Southern University College of Business E-Journal*, 16(1), 1-13.
- Cheng, Y., Liu, Z. F., Varvus, M. (2021). Detecting Revenue Fraud: A Case Analysis of Quantum Corporation. *Journal of Forensic & Investigative Accounting*, 13(3), 545-558.
- Cheng, Y., Haynes, C. M., Yu, D. M. (2021). The Effect of Engagement Partner Workload on Audit Quality. *Managerial Auditing Journal*, 36(8), 1068-1091.
- Brooks, L. Z., Cheng, Y., Liu, L., Yu, D. M. (2021). The Timelines of 10K Filings, Early Filers, and Effects of Filing Deadline Changes. *Journal of Corporate Accounting & Finance*, 32(2), 169-186.
- Cheng, Y., Liu, R. N., Liu, Z. F. (2020). Why Non-accelerated Filers Voluntarily Comply with SOX 404b. *International Journal of Accounting & Finance Review*, 5, 2.
- Bird, B. M., Yu, M., Cheng, Y. (2018). Analyst Forecasts around Restatement Announcements. *Journal of Accounting and Finance*, 18(2), 64-78.
- Cao, J., Zhang, J., Cheng, Y., Golden, J. (2018). Managerial Ability, Forecasting Quality, and Open-Market Repurchase Program Completion. *Review of Quantitative Finance and Accounting*, 53(3), 871-894.
- Cheng, Y., Griffin, C. (2017). Central Bank Independence: An Examination of Monetary and Economic Stability through Ordinary and Extraordinary Times. *E-Journal of Business and Economic Issues*, 12(2), 1-12.
- Cheng, Y., Liu, L., Fan, X. (2017). Consistency of Earnings Performance Trends and the Credibility of Management Forecasts. *Journal of Accounting and Finance*, 17(5), 64-78.
- Cheng, Y. (2017). Managerial Reputation and the Quality of Non-GAAP Earnings Disclosures. *Journal of Accounting and Finance*, 17(2), 117-134.
- Stunda, R., Cheng, Y. (2015). Where to Invest: NYSE or NASDAQ? *ASBBS eJournal*, 11(1), 68-79.

Presentations

Cheng, Y., 2022 AAA Annual Meeting, "The Long Steep Path: The Implication of KPMG's Persistent Organization-Level Quality Control System Deficiencies," American Accounting Association, San Diego. (August 2022).

Cheng, Y., FAU Business PhD Alumni Conference, "The Long Steep Path: The Implication of KPMG's Persistent Organization-Level Quality Control System Deficiencies," Boca Raton, FL. (March 2022).

Cheng, Y., Yu, M., Seay, S., RCOB - International Research Collaboration, "The Timeliness of 10-K Filings, Early Filers, and Effect of Filing Deadline Change," RCOB, ISC Paris, LaRoche Business School. (December 2019).

Liu, L., Cheng, Y., American Society of Business Behavioral Sciences, "Analyst Forecast and Real Earnings Management," ASBBS. (March 2019).

Yu, M., Seay, S., Cheng, Y., University of West Georgia, "The Timeliness of 10-K Filings," Richards College of Business. (October 2018).

Cheng, Y., Haynes, C., Yu, M., American Accounting Association Annual Meeting, "Audit Partner's Portfolio Size and Audit Fees," American Accounting Association. (August 2018).

Liu, L., Cheng, Y., Fan, X., AAA 2018 Annual Meeting, "Social Media and Accounting Students - An addition to AIS Courses," American Accounting Association. (August 2018).

Cheng, Y., Yu, M., Haynes, C., AAA Southeast Regional Meeting, "Audit Partner's Portfolio Size and Audit Fees," American Accounting Association. (April 2018).

Haynes, C., Yu, M., Cheng, Y., University of West Georgia, "Audit Partners' Portfolio Size and Audit Fees," Richards College of Business. (April 2018).

Cheng, Y., Yu, M., Faculty Research Presentations, "Audit Partner Size and Audit Fees," RCOB. (October 2017).

Cao, J., Cheng, Y., Golden, J., Zhong, J., AAA Annual Meeting, "Managerial Ability and Actual Share Repurchases in Open Market Repurchase Programs," American Accounting Association. (August 2017).

Golden, J., Cheng, Y., Zhang, J., Cao, J., AAA Southeast Regional Meeting, "Managerial Ability and Stock Repurchase Rates: An Empirical Investigation," American Accounting Association. (April 2017).

Cheng, Y., Griffin, C. H., Academy of Business Research 2017 Conference, "Central Bank Independence: A work through both good times and bad," Academy of Business Research. (March 2017).

Cheng, Y., Cao, J., Golden, J., Zhang, J., Faculty Research Presentations, "Managerial Ability and Stock Repurchase Completion Rate: An Empirical Study," RCOB - Dept. of Accounting/Finance. (January 2017).

Cheng, Y., Stunda, R., Annual Conference of American Society of Business and Behavioral Sciences, "Where to Invest: NYSE or NASDAQ?" ASBBS. (February 2015).

Teaching Experience

ACCT 2101, Principles of Accounting I
ACCT 2102, Principles of Accounting II
ACCT 3212, Financial Reporting I
ACCT 4261, Auditing
ACCT 4285, Accounting in Europe
ACCT 6233, Seminar in Cost Accounting
ACCT 6263, Seminar in Auditing
ACCT 6286, Internship

Directed Student Learning

Directed Individual/Independent Study, "Accounting in Europe." (2025).
Advised: Lina Martinez

Directed Individual/Independent Study, "Business Internship." (2022).
Advised: Kameron Mitchell

Supervised Research, "The impact of Big Data in the Construction Industry." (2021).
Advised: Idrissa Tankari

Supervised Research, "Detecting Revenue Fraud: A Case Analysis of Quantum Corporation." (2021).
Advised: Mariana Varvus

Mentoring

Albjona Balilaj (Graduate Student). (2024 – 2025).

Teaching Innovation and Curriculum Development

New Course. ACCT 2102 Principles of Accounting II (Face-to-face). (2025 – Present).

New Course. ACCT 4261 Auditing. (2023 – 2024).

New Course. ACCT 4285 Accounting in Europe. (2025).

Guest Lecture-Executives from Colony Bank. (2025).

New Course. ACCT 6233 Seminar in Cost Accounting. (2020 - 2022).

Faculty Development Activities Attended

Executive on Campus Luncheon, "Executive on Campus Luncheon," Richards College of Business, Carrollton, GA. (March 2025).

Conference Attendance, "Economic Forecast Breakfast," University of West Georgia, Carrollton, GA. (October 2024).

Workshop, "Student Success Workshop: Beyond Syllabus Policies: What Strategies Help Students Take Responsibility for Learning," Institute for Faculty Excellence, Virtual. (February 2023).

Workshop, "Faculty Research Presentation," Richards College of Business, Carrollton, GA. (April 2022).

Conference Attendance, "FAU Business PhD Alumni Conference," Florida Atlantic University, Boca Raton, FL. (March 2022).

Workshop, "Magna 20-Minute Mentor Workshop," Institute for Faculty Excellence, Virtual. (February 2022).

Conference Attendance, "Economic Forecast Breakfast," University of West Georgia, Carrollton, GA. (October 2020).

Workshop, "Faculty Research Presentation," Richards College of Business, Carrollton, GA. (November 2019).

Workshop, "Implicit Bias Training," Richards College of Business, Carrollton, GA. (November 2019).

Conference Attendance, "Economic Forecast Breakfast," University of West Georgia, Carrollton, GA. (October 2019).

Workshop, "Faculty Research Presentation," Richards College of Business, Carrollton, GA. (March 2019).

Workshop, "Faculty Research Presentation," Richards College of Business, Carrollton, GA. (October 2018).

Conference Attendance, "2018 AAA Annual Meeting," American Accounting Association, Washington D.C. (August 2018).

Workshop, "The Conference on Teaching and Learning in Accounting," American Accounting Association, Washington D.C. (August 2018).

Workshop, "Audit Educator's Bootcamp," American Accounting Association, Chicago, IL. (June 2018).

Conference Attendance, "AAA Southeast Regional Meeting," American Accounting Association, Greenville, SC. (April 2018).

Workshop, "Faculty Research Presentations," Richards College of Business, Carrollton, GA. (April 2018).

Conference Attendance, "Economics Forecast Breakfast," University of West Georgia, Carrollton, GA. (October 2017).

Workshop, "Faculty Research Presentations," Richards College of Business, Carrollton, GA. (October 2017).

Conference Attendance, "AAA Annual Meeting," American Accounting Association, San Diego, CA. (August 2017).

Conference Attendance, "AAA Southeast Regional Meeting," American Accounting Association, Miami, FL. (April 2017).

Workshop, "G2C Statewide Training," Georgia Board of Regents, Morrow, GA. (April 2017).

Conference Attendance, "Central Bank Independence: A work through both good times and bad," ABR Annual Conference, New Orleans, LA. (March 2017).

Workshop, "Faculty Research Presentations," Richards College of Business, Carrollton, GA. (February 2017).

Workshop, "Faculty Research Presentations," Richards College of Business, Carrollton, GA. (November 2016).

Workshop, "Faculty Research Presentations," Richards College of Business, Carrollton, GA. (September 2016).

Workshop, "Faculty Research Presentations," Richards College of Business, Carrollton, GA. (April 2016).

Workshop, "Faculty Workshop," Richards College of Business, Carrollton, GA. (February 2016).

Workshop, "Faculty Research Presentations," Richards College of Business, Carrollton, GA. (October 2015).

Workshop, "Improving Teaching and Student Learning Workshop," Valdosta State University, Valdosta, GA. (March 2015).

Conference Attendance, "AAA New Faculty Consortium," American Accounting Association, Leesburg, VA. (January 2015).

Conference Attendance, "American Society of Business and Behavioral Sciences (ASBBS) 22nd Annual Conference," American Society of Business and Behavioral Sciences, Las Vegas, NV. (January 2015).

University Service

Member, eDossier for Faculty P&T Committee. (2024 - Present).

Member, International Graduate Student Support program. (2023 - Present).

Member, University Student Tech Fee Committee. (2023 - Present).

Applicant, Technology Fees Application. (2023 - Present).

Chair, Accounting Field Exam Committee. (2023 - 2025).

Member, Accounting Accreditation Committee. (2023 - Present).

Member, Department Accounting AOL Assessment Committee. (2023 - Present).

Member, Academic Welcome/Convocation. (2025)

Member, Faculty Senator. (2019 – 2025).

Member, Faculty Senate Rules Committee. (2022 - 2025).

Member, Spring 2025 Commencement Ceremony. (2025).

Member, Spring 2025 Showcase. (2025).

Member, RCOB Dean Review Committee. (2024 - 2025).

Member, Major Fair Fall 2024. (2024).

Member, Post-Tenure Review Committee. (2024).

Co-Chair, Faculty Senate Rules Committee. (2023 - 2024).

Member, Spring 2024 Showcase. (2024).

Inviter, Career Connections. (2023).

Inviter, Career Connections. (2022).

Member, Post-Tenure Review Committee. (2022).

Member, Faculty Senate Undergraduate Programs Committee. (2019 - 2022).

Member, Faculty Senate Rules Committee. (2016 - 2019).

Professional Service

Reviewer/Referee, Managerial Auditing Journal. (2023).

Reviewer/Referee, Managerial Auditing Journal. (2022).

Reviewer/Referee, Managerial Auditing Journal. (2019).

Reviewer/Referee, American Accounting Association. (2018).

Reviewer/Referee, Asian Accounting Review. (2017).