

JENNIFER HE WEN

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ACADEMIC EMPLOYMENT

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

EDUCATION

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

Dissertation: Intangible assets and debt contracting: An investigation of the determinants of net-worth covenants

Dissertation committee: Christine Botosan, Marlene Plumlee, Rachel Hayes, Michael Cooper, and Haimanti Bhattacharya

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. Cited by 111 times – October 2015.

WORKING PAPERS

- “Intangible Assets and Debt Contracting: An Investigation of Net-worth covenants and Goodwill Impairments”. Solo-authored. Accepted for AAA 2014 Annual Meeting and AAA 2014 Western region meeting presentations.
- “The Deliberation Process of Accounting Standards and Loan Spreads: Evidence from SFAS 141 and 142”. Solo-authored. Accepted for AAA 2015 Annual meeting and AAA Mid-western 2015 region meeting presentations.

WORKING PAPERS (continued)

- “A Literature Review on Accounting for Goodwill” (with Steve Moehrle), under review at Journal of Accounting Literature.
- “Increased Foreign Competition and Analyst Following” (with Dongyoung Lee), submit to AAA Financial Accounting and Reporting 2016 mid-year conference.
- “Goodwill Accounting: What might be coming?” (with Jennifer Reynolds-Moehrle)

WORK IN PROGRESS

- “8K Disclosures, Earnings Quality, and Cost of Capital” (with Marlene Plumlee and Jing He)
- “Accounting for Goodwill – Large Sample Evidence from 1988-2013” (with Marcus Burger)

TEACHING EXPERIENCE

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

Instructor: Financial Accounting and Reporting I

David Eccles School of Business, University of Utah

Instructor: Accounting Fundamentals, summer 2010

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

HONORS AND AWARDS

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*, *International Review of Accounting, Banking and Finance*, AAA Annual Meeting

American Accounting Association Member, 2007-Present

PROFESSIONAL WORK EXPERIENCE

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

CONFERENCE AND RESEARCH PRESENTATIONS

- St. Louis University, John Cook School of Business, February 2016, scheduled
- AAA, Mid-Western Region Meeting, St. Louis, MO, 2015 (Presenter) – “Intangible assets and debt contracting: An investigation of Net-worth Covenants and Effect of Goodwill Impairments”
- AAA, Mid-Western Region Meeting, St. Louis, MO, 2015 (Presenter) – “The Deliberation Process of Accounting Standards and Loan Spreads: Evidence from SFAS 141 and 142”
- AAA, Mid-Western Region Meeting, St. Louis, MO, 2015 (Discussant) – “Do Lenders Uniformly Capitalize Operating Leases in Debt Covenants?”
- AAA, Annual Meeting, Chicago, IL, 2015 (Presenter) – “The Deliberation Process of Accounting Standards and Loan Spreads: Evidence from SFAS 141 and 142”
- AAA, Annual Meeting, Chicago, IL, 2015 (Discussant) – “Special Purpose Entities and Bank Loan Contracting”
- AAA, Western Region Meeting, Salt Lake City, UT, 2014 (Presenter) – “Intangible assets and debt contracting: An investigation of the determinants of net-worth covenants”
- AAA, Western Region Meeting, Salt Lake City, UT, 2014 (Discussant) – “The relation between accounting information in debt covenants and operating leases”
- AAA, Western Region Meeting, San Francisco, UT, 2013 (Discussant) – “An Empirical Analysis of Priced Systematic Risk on Bonds and Market Segmentation”
- AAA, Western Region Meeting, San Francisco, UT, 2013 (Discussant) – “Fair Value Liabilities: An Option for Lemons?”
- AAA, Western Region Meeting, San Francisco, UT, 2013 (Discussant) – “The Effect of Capitalizing Operating Leases on the Immediacy to Debt Covenant Violations”
- AAA, Financial Reporting Section Mid-year Meeting, San Diego, CA, 2010 (Presenter) – “The relation between expected returns, realized returns and firm risk characteristics”

- Brigham Young University Accounting Symposium, Provo, UT, 2009 (Presenter) – “The relation between expected returns, realized returns and firm risk characteristics”
- AAA, Annual Meeting, San Francisco, CA, 2010 (Discussant) – “The Differential Impact of Private and Public Debt on Accounting Conservatism”

INTERNAL SERVICES

Graduate Studies Committee 2013-2015

Accounting Scholarship Committee 2015