

LU ZHAO, CPA

Austin, Texas 78731 • luzhao@utexas.edu

EDUCATION

- The University of Texas at Austin, McCombs School of Business** – Austin, Texas
PhD in Accounting May 2028 (Projected)
- The University of Texas at Austin, McCombs School of Business** – Austin, Texas
Master in Professional Accounting (MPA) December 2020
- Zhejiang University** – Hangzhou, China
Bachelor of Management Sciences in Accounting June 2016

RESEARCH

Primary Research Area & Method: Auditing, Archival

Working Papers:

1. “*What have we learned about audit reports’ characteristics, determinants, and implications? A synthesis of research published between 2010 and 2024*” with Miguel Minutti-Meza, Jaime Schmidt, and Yini Wang
2. “*Does assurance improve the quality and value relevance of non-GAAP earnings?*” with Nicholas Hallman, Jaime Schmidt, and Anne Thompson
3. “*Audit fee discounting and its impact on audit quality: looking beyond the year of the auditor change*” with Nicholas Hallman, and Jaime Schmidt
4. “*Incentives, Personality, and Audit Quality: Insights from China’s Dual-Signature Setting*” solo-authored, based on my 2nd-year summer paper

Works in Progress:

5. “*Understanding Audit Committees’ Perceptions of Engagement-Level Metrics and Preferences in an Auditor*” with Jaime Schmidt and Martin Schmidt

ACADEMIC SERVICES

Ad-hoc Reviewer

Journals

- Review of Accounting Studies
- Accounting Open

Conferences

- 2025 Hawaii Accounting Research Conference
- 2026 Auditing Section Midyear Meeting

CONFERENCE PARTICIPATION

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| Auditing Section Midyear Meeting – <i>Presenter</i> | 2025 |
| Texas Audit Research Symposium | 2025 |
| Deloitte/University of Kansas Auditing Symposium | 2024 |
| Auditing Section Midyear Meeting | 2023 |

TEACHING

- Instructor - The University of Arizona** – Tucson, Arizona
- Introduction to Financial Accounting Spring 2024
- *Instructor Rating: 4.7/5.0*
- SAS/Stata Camp for incoming Accounting and Finance PhD students Summer 2023
- SAS/Stata Camp for incoming Accounting and Finance PhD students Summer 2022

Introduction to Financial Accounting (Online) Summer 2022
- *Instructor Rating: 4.8/5.0*

Teaching Assistant - The University Texas at Austin – Austin, Texas
Zach Kowaleski, Auditing and Assurance Services Spring 2025
Braden Williams, Introduction to Taxation Spring 2020
Stephen Limberg, Financial Accounting Fall 2020

Teaching Assistant - The University of Arizona – Tucson, Arizona
Rob Stussie, Introduction to Financial Accounting Fall 2023, Spring 2024
Anne MacGrath, Information Quality and Assurance: A management Perspective Fall 2022, Spring 2023

MEMBERSHIP AND CERTIFICATIONS

The Chinese Institute of Certified Public Accountants – Beijing, China December 2019 – Present
Certified Public Accountant

PROFESSIONAL EXPERIENCE

Ernst & Young Hua Ming LLP – Hangzhou, China
Senior Auditor October 2018 - June 2019
Staff Assistant October 2016 - September 2018

Accenture – Hangzhou, China October 2015 - December 2015
Assistant Consultant Intern

ACADEMIC HONORS AND AWARDS

Summer Fellowship 2026
Best Presenter Award 2015
Scholarship for Outstanding Merits 2013-2014
Excellent Student Awards 2013-2014
Scholarship for Outstanding Students 2013-2014
Scholarship for Outstanding Merits 2012-2013