

**John (Xuefeng) Jiang**

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**EDUCATION**

Ph.D., Accounting, University of Georgia, 2005  
M.A., Public Finance, Renmin University of China, 1999  
B.A., International Finance, Renmin University of China, with honors, 1996

**PROFESSIONAL EXPERIENCE**

Michigan State University

Associate Professor, 2011 July - Current

Assistant Professor, 2005-2011 June

Taught Ph.D. Seminar, Intermediate Financial Accounting I and II

University of Georgia

Instructor and Teaching Assistant, Principles of Financial Accounting, 2001-2005

Georgia State University

Research Assistant, School of Policy Studies, 1999-2001

**PUBLICATIONS**

1. "Private Intermediary Innovation and Market Liquidity: Evidence from the Pink Sheets Tier of the OTC Market" with Kathy Petroni and Isabel Wang. *Contemporary Accounting Research* (forthcoming). Formerly titled "Did Stop Signs Stop Investor Trading? Investor attention and liquidity in the Pink Sheets tiers of the OTC market" Presented at the 2013 CAR conference.
2. "Does It Matter Who Serves on the Financial Accounting Standards Board? Bob Herz's Resignation and Fair Value Accounting for Loans" With Isabel Wang and Yuan Xie 2014. *Review of Accounting Studies* (DOI: 10.1007/s11142-014-9301-z)
3. "Does It Matter Who Pays for Bond Ratings? Historical Evidence" With Mary Stanford and Yuan Xie 2012. *Journal of Financial Economics* 105 (3): 607-621.
4. "CFOs and CEOs: Who Have the Most Influence on Earnings Management?" With Kathy Petroni and Isabel Wang 2010. *Journal of Financial Economics* 96 (3): 513-526
5. "What's My Style? The Influence of Top Managers on Voluntary Corporate Financial Disclosure." With Linda Bamber and Isabel Wang 2010. *The Accounting Review* 85 (4): 1131-1162.
6. "Comprehensive Income: Who's Afraid of Performance Statement Reporting?" With Linda Bamber, Kathy Petroni and Isabel Wang 2010. *The Accounting Review* 85 (1):97-126.
7. "Taxable Income as a Performance Measure: The Effects of Tax Planning and Earnings Quality." With Ben Ayers and Stacie Laplante 2009. *Contemporary Accounting Research* 26 (1):1-44. (Presented at the 2007 CAR Conference).
8. "Beating Earnings Benchmarks and the Cost of Debt." 2008. *The Accounting Review* 83 (2): 377-416.
9. "Discretionary Accruals and Earnings Management: An Analysis of Pseudo Earnings Targets." With Ben Ayers and Eric Yeung 2006. *The Accounting Review* 81 (3): 617-652.

## **WORKING PAPERS & WORKING IN PROGRESS**

10. Saying No In Standard Setting: What Influences FASB Board Member's Voting Decisions? (with Isabel Wang and Dan Wangerin)
11. Former Rating Analysts and the Ratings of MBS and ABS: Evidence from *LinkedIn* (with Isabel Wang and Philip Wang)
12. The Determinants and Consequences of Credit Rating Fees (with Xie Yuan)
13. Are Big N Auditors Better than Small Auditors? Evidence from Involuntary Auditor Changes (with Isabel Wang and Bei Dong)
14. Did Eliminating the 20-F Reconciliation between IFRS and US GAAP Matter? (with Kathy Petroni and Isabel Wang)

## **PROFESSIONAL ACTIVITIES**

### Ad Hoc Referee

- *Journals*: Accounting, Organization and Society; Accounting Horizons; Accounting Review; Auditing: A Journal of Practice & Theory; Contemporary Accounting Research; European Accounting Review; Financial Management; Journal of Accounting, Auditing and Finance; Journal of Business, Finance and Accounting; Journal of Accounting and Public Policy; Journal of Corporate Finance; Journal of Management Accounting Research; Journal of the American Taxation Association; International Journal of Accounting
- *Conferences*: American Accounting Association Annual Meeting, Financial Accounting Research Section Midyear Meeting, Chinese Accounting Professor at North America Annual Meeting

American Accounting Association, 2012 Annual meeting FARS section liaison

Passed the Uniform CPA Exam of U.S., 2001

Passed the National CPA Exam of China, 1997

### Presentations:

2014: Midwest Summer Research Conference at Ohio State University; University of Illinois at Urbana-Champaign, Syracuse University, Financial Accounting Research Section Midyear Meeting

2013: University of South California, Washington University in St. Louis, University of Georgia

2012: The 23<sup>rd</sup> Conference on Financial Economics and Accounting at USC, Penn State Accounting Conference, Financial Accounting Research Section Midyear Meeting

2011: Michigan State University Finance Department Workshop, Cheung Kong Graduate School of Business, University of International Business and Economics, Renmin University of China, Dongbei University of Finance & Economics, Dalian University of Technology

2010: The 21<sup>st</sup> Conference on Financial Economics and Accounting at Maryland, George Mason University, University of Wisconsin, Financial Accounting Research Section Midyear Meeting

2009: Penn State University, University of Minnesota, University of Connecticut, Central University of Finance and Economics, Financial Accounting Research Section Midyear Meeting

2007: American Accounting Association Annual Meeting, Financial Accounting Research Section Midyear Meeting

2006: American Accounting Association Annual Meeting, Financial Accounting Research Section  
Midyear Meeting

2005: American Accounting Association Annual Meeting, Arizona State University, Michigan  
State University, Southern Methodist University, Texas Christian University, Tulane University,  
University of Kansas, University of Melbourne, University of Oklahoma, The Chinese  
University of Hong Kong, Hong Kong University of Science and Technology (HKUST),  
University of Hong Kong

### **HONORS**

- Outstanding Teacher, voted by the graduating class of 2014
- Inaugural Broad Integrative Fellow, 2013
- Faculty Excellence in Research Award, 2009
- AAA Doctoral Consortium Fellow, 2003
- The University of Georgia  
Woodruff Foundation Scholarship, Graduate School Fellowship, Comer Endowment  
Scholarship, and Biscor Memorial Scholarship
- Renmin University of China  
Beijing Outstanding College Graduate of 1996

### **PH.D. STUDENTS SUPERVISED**

Dara Marshal: Chair, accounting, placed at Miami University, Ohio.

Yu Sun: committee member, economic student chaired by Tim Vogelsang

### **SERVICE**

Accounting Workshop Coordinator, the Department's Ph.D. Committee, the Department Advisory Board, the Department Undergraduate Curriculum Committee; The College Research Committee, the College Strategic Planning Committee, The College International Student Task Force, The College Undergraduate Curriculum Committee; MSU Chinese Faculty Club; Faculty advisor for the Broad China Society; working with the Office of Faculty and Organizational Development and Office for International Students and Scholars on better integrating Chinese students into MSU.