

**John Xuefeng Jiang 姜雪峰**

June 2020

**EDUCATION**

Ph.D., Accounting, University of Georgia, 2001-2005

M.A., Public Finance, Renmin University of China, 1999

B.A., International Finance, Renmin University of China, 1996, *summa cum laude*

Passed the CPA Exam in U.S., 2001; Passed the CPA Exam in China, 1997

**EMPLOYMENT**

Michigan State University since 2005

- Professor of Accounting and Information Systems (since 2019)
- Professor of Finance (by courtesy, since 2019)
- Plante Moran Faculty Fellow (since 2017)

**PUBLICATIONS**

1. “Canary in a Coal Mine? A Look at Initial Data on COVID-19’s Impact on U.S. Hospitals” With Ge Bai, Lovisa Gustafsson, and Gerard Anderson. 2020 June. *Commonwealth Fund Issue Brief* doi: 10.26099/w4q4-xn75
2. “Type of Information Compromised in Breaches of Protected Health Information” with Ge Bai. 2020. *Annals of Internal Medicine* 172(2):159-160. doi: 10.7326/M19-1759. Covered by *Forbes*, *CBS News*, *U.S. News & World Report*, *Reuters*, *United Press International*, *MarketWatch*, *Daily Times*, and many medical news outlets.
3. “Evaluation of Causes of Protected Health Information Breaches” with Ge Bai. 2019. *JAMA Internal Medicine* 179(2):265-267 doi:10.1001/jamainternmed.2018.5295. Covered by over 20 news outlets, including *Yahoo!*, *Medical Health News*, *ScienceDaily*, *Healthcare Informatics*, and *Tech Times*
4. “Big N Auditor and Audit Quality: New Evidence from *Quasi*-experiments” with Isabel Wang and Philip Wang, 2018. *The Accounting Review* 94:205-227 doi.org/10.2308/accr-52106
5. “Revolving Rating Analysts and Ratings of Mortgage-backed and Asset-backed Securities: Evidence from LinkedIn” with Isabel Wang and Philip Wang. 2018. *Management Science* 64 (12):5832-5854 doi:10.1287/mnsc.2017.2921
6. “How Does the FASB Make Decisions? A Descriptive Study of Agenda Setting and the Role of Individual Board Members” with Isabel Wang and Dan Wangerin, 2018. *Accounting, Organizations and Society* 71: 30-46. doi:10.1016/j.aos.2018.05.002
7. “Hospital Risk of Data Breaches” with Ge Bai and Renee Flasher. 2017. *JAMA Internal Medicine* 177 (6):878-880. doi: 10.1001/jamainternmed.2017.0336. Covered by over 60 news outlets, including *Forbes*, *Huffington Post*, *U.S. News & World Report*, and *Yahoo! Finance*
8. “Private Intermediary Innovation and Market Liquidity: Evidence from the Pink Sheets Market” with Kathy Petroni and Isabel Wang. 2016. *Contemporary Accounting Research* 33: 920-948. Presented at the 2013 CAR Conference.
9. “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 2015. *Review of Accounting Studies* 20:371-394
10. “Does It Matter Who Pays for Bond Ratings? Historical Evidence” with Mary Stanford and Yuan Xie 2012. *Journal of Financial Economics* 105: 607-621. Covered by *Financial News*, Cited by the PCAOB Chairman in a speech in April 2013.

11. “CFOs and CEOs: Who Have the Most Influence on Earnings Management?” With Kathy Petroni and Isabel Wang 2010. *Journal of Financial Economics* 96: 513-526
12. “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: 1131-1162.
13. “Comprehensive Income: Who’s Afraid of Performance Statement Reporting?” With Linda Bamber, Kathy Petroni and Isabel Wang 2010. *The Accounting Review* 85:97-126.
14. “Taxable Income as a Performance Measure: The Effects of Tax Planning and Earnings Quality.” With Ben Ayers and Stacie Laplante 2009. *Contemporary Accounting Research* 26:1-44. Presented at the 2007 CAR Conference.
15. “Beating Earnings Benchmarks and the Cost of Debt.” 2008. *The Accounting Review* 83: 377-416.
16. “Discretionary Accruals and Earnings Management: An Analysis of Pseudo Earnings Targets.” With Ben Ayers and Eric Yeung 2006. *The Accounting Review* 81: 617-652.

### OTHER PUBLICATIONS

1. “How to prevent medical records from being hacked” With Ge Bai. *Wall Street Journal*, 2020 June 22
2. “The need for better data breach statistics—reply” with Ge Bai, Renee Flasher. *JAMA Internal Medicine*, 177(11): 1696-1697.

### WORK IN PROGRESS

1. Sleeping with the Enemy: Taxes and Former IRS Employees. with John Robinson and Maobin Wang.
2. Swimming with the Sharks: First Impression and Entrepreneurial Investing Decisions. with Xing Huang, Zoran Ivkovich, and Isabel Wang
3. Labor Market Outcomes of Restatements for Corporate Accountants. with Michael Shen
4. Information Content of Credit Rating Reports. with Jing Kong and Michael Shen
5. Why Are Drugs Expensive? An Analysis of U.S. Drugmakers’ Sales and Expenses from 1979 to 2018. with Jing Kong
6. Unqualified local public health officials were associated with more confirmed cases and more deaths from COVID-19: Evidence from China. with Maobin Wang

### RESEARCH INTERESTS

Public policy related issues in accounting, finance and health care

Web of Science citations: 840+; Google Scholar citations: 2700+

### GRANT APPLICATIONS

Submitted a Grand Challenge proposal to the Association of American Railroads to develop a risk-management system for key railroads as a co-PI. Phase I funded (\$20,000)

### HONORS & AWARDS

- The American Accounting Association (AAA) *Distinguished Contribution to Accounting Literature Award*, 2017, the award “recognizes accounting research of exceptional merit that has significantly impacted the discipline over a period of at least five years”.
- *Outstanding Teacher Award*, voted by the graduating class of undergraduate students in 2017
- *Faculty Excellence in Research Award* from the Department of AIS in 2016

- *John D. & Dortha J. Withrow Endowed Emerging Scholar Award* from the College of Business, 2015, for making “substantial contributions to the college in the area of research, teaching and service.”
- *Spirit of Ability Award*, from MSU’s Resource Center for Persons with Disabilities, 2015, “for creating vibrant environments that welcome, fortify, and compassionately challenge students with disabilities to reach their fullest ability”.
- *Outstanding Teacher Award*, voted by the graduating class of undergraduate students in 2014
- Inaugural Broad Integrative Fellow, 2013
- *Faculty Excellence in Research Award* from the Department of AIS in 2009
- AAA Doctoral Consortium Fellow, 2003

## PH.D. STUDENTS SUPERVISION

Michael Shen (2018): Dissertation Chair, placed at National University of Singapore

Philip Kailong Wang (2016): Dissertation Chair, placed at University of Florida

Yu Sun (Economics, 2015): Dissertation Committee member

Dara Marshal (2012): Dissertation Chair, placed at Miami University, Ohio

Supervising students’ first and second-year research papers since 2011

## PROFESSIONAL ACTIVITIES

### *Program Committee Member*

- *At-large Member*, Steering Board of the Financial Accounting and Reporting Section, 2018-2022
- Chinese Accounting Professors’ Association of North America (CAPANA) Annual Conference, 2018, 2019, 2020
- *FARS program liaison*, AAA annual meeting, 2012

### *Editorial Board*

- International Journal of Accounting, 2015-
- Financial Accounting and Reporting Section (FARS) Midyear Meeting, 2015, 2016
- The Chinese Accounting Professors’ Association of North America annual meeting, 2018

### *Ad Hoc Referee*

- Accounting Review; Journal of Accounting and Economics; Management Science; Contemporary Accounting Research; Review of Accounting Studies; Accounting, Organization and Society; Accounting Horizons; Auditing: A Journal of Practice & Theory; European Accounting Review; Financial Management; Journal of Accounting, Auditing and Finance; Journal of Accounting and Public Policy; Journal of Banking and Finance; Journal of Business, Finance and Accounting; Journal of Corporate Finance; Journal of Financial Reporting; Journal of Management Accounting Research; Journal of the American Taxation Association; The American Journal of Managed Care

### *Evaluator*

- External tenure reviewer for six universities
- Grant reviewer for Research Grants Council of Hong Kong since 2011

### *Invited Presentations*

2020: AAA FARS Midyear Meeting, Rutgers (cancelled), Drexel (cancelled)

2019: AAA FARS Midyear Meeting, Texas A&M, Lehigh, Carnegie Mellon

2018: Journal of Accounting, Auditing, and Finance Conference  
 2017: AAA Annual Meeting, FARS Midyear Meeting, UIBE at Beijing, Central Univ. of Finance and Economics, CEIBS Accounting and Finance Conference in Shanghai, Midwest Accounting Research Conference at University of Wisconsin, University of Illinois at Chicago  
 2016: University of Arizona, Rutgers University, George Mason University, Fordham University  
 2015: McGill University, Florida State University, McMaster University, University of Kentucky  
 2014: University of Houston, University of Toronto, Ohio State University, UIUC, Syracuse University, FARS Midyear Meeting  
 2013: University of Southern California, Washington University in St. Louis, University of Georgia  
 2012: Conference on Financial Economics and Accounting, Penn State University, FARS Midyear Meeting  
 2011: MSU 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: Conference on Financial Economics and Accounting at University of Maryland, George Mason University, University of Wisconsin, FARS Midyear Meeting  
 2009: Penn State University, University of Minnesota, University of Connecticut, Central University of Finance and Economics, FARS Midyear Meeting  
 2005- 2008: AAA Annual Meeting, FARS Midyear 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, University of Hong Kong

## SERVICE HIGHLIGHTS

### *Department*

Workshop Co-Coordinator (2013- )  
 Faculty Recruiting Committee Chair (2019-2020)  
 Faculty Coordinator for Intermediate Accounting Courses (2015-2019)  
 Department Advisory Committee (2012-2014, 2016-2018)  
 Accounting Ph.D. Program Committee (2011- )  
 Accounting Scholarship Committee (2016- )  
 Curriculum Innovation Task Force (2016-2018)  
 Undergraduate Curriculum Committee (Chair, 2014-2015; 2016-2019)

### *College & University*

Faculty Senate and University Council (2019-2021)  
 College Research Committee (2012-2016)  
 College Undergraduate Program Committee (2014-2017)  
 College Strategic Planning Committee (2014)  
 College International Student Task Force (2013)  
 Faculty advisor for the Broad China Business Society (2014-2019)  
 Panelist in MSU's *Networking Conversation for International Faculty and Academic Staff* (2017)  
 Panelist in MSU's *Changing Classroom: Challenges and Best Practices for the Academic Success of International Students* (2014)  
 Panelist in MSU's Spring Institute program on *Maximizing Learning: Focus on Chinese Students at MSU* (2012)  
 Working with the Office of Faculty and Organizational Development, and the Office for International Students and Scholars on how to better integrate Chinese students into MSU