

John Xuefeng Jiang (姜雪峰)

February 2022

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

EMPLOYMENT

Michigan State University, since 2005

- Professor (since 2019)
- Professor of Finance (courtesy appointment, since 2019)
- Law School Faculty Affiliate (since 2021)
- Plante Moran Faculty Fellow (since 2017)
- Associate Professor (2011-2019)
- Assistant Professor (2005-2011)

PUBLICATIONS

1. “Effectiveness of Email Warning on Reducing Hospital Employees’ Unauthorized Access to Protected Health Information: A Nonrandomized Controlled Trial” with Nick Culbertson and Ge Bai. ***JAMA Network Open*** (forthcoming)
2. “Local public health officials and COVID-19: Evidence from China” with Maobin Wang. *China Accounting and Finance Review* (forthcoming).
3. “[Comparison of Cash Prices to Commercial Negotiated Prices for 70 Hospital Services](#)” with Ge Bai and Martin Makary. ***JAMA Network Open*** (Impact Factor 8.48) doi:10.1001/jamanetworkopen.2021.40526. Covered by [Modern Healthcare](#), and [Broad News](#).
4. “[Factors Associated with Compliance to the Hospital Price Transparency Final Rule: a National Landscape Study](#)” with Dan Polsky, Jeff Littlejohn, Yuchen Wang, Hossein Zare, and Ge Bai. ***Journal of General Internal Medicine*** (Impact Factor 5.13) doi: 10.1007/s11606-021-07237-y
5. “[Commercial Negotiated Prices for CMS-Specified Shoppable Radiology Services in U.S. Hospitals](#)”, with Ge Bai and Martin Makary. ***Radiology*** (Impact Factor 11.1) doi:10.1148/radiol.2021211948. Covered by [the Wall Street Journal](#), and [Consumer Affairs](#).
6. “[Commercial Negotiated Prices for CMS-Specified Shoppable Surgery Services in U.S. Hospitals](#)” with Ge Bai, and Martin Makary. September 2021. ***International Journal of Surgery*** (Impact Factor 6.07) doi: 10.1016/j.ijso.2021.106107
7. “[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. June 2020. ***Commonwealth Fund Issue Brief*** doi: 10.26099/w4q4-xn75
8. “[Type of Information Compromised in Breaches of Protected Health Information](#)” with Ge Bai. 2020. ***Annals of Internal Medicine*** (Impact Factor 25.4) 172(2):159-160. doi: 10.7326/M19-1759. Covered by [Forbes](#), [New York Times](#), [CBS News](#), [U.S. News & World Report](#), [Reuters](#), [United Press International](#), [MarketWatch](#), [Daily Times](#), and many medical news outlets.
9. “[Evaluation of Causes of Protected Health Information Breaches](#)” with Ge Bai. 2019. ***JAMA Internal Medicine*** (Impact Factor 20.8) 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*

10. “[Big N Auditor and Audit Quality: New Evidence from Quasi-experiments](#)” with Isabel Wang and Philip Wang, 2019. *The Accounting Review* 94:205-227. doi.org/10.2308/accr-52106
11. “[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
12. “[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
13. “[Hospital Risk of Data Breaches](#)” with Ge Bai and Renee Flasher. 2017. *JAMA Internal Medicine* (Impact Factor 20) 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*
14. “[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.
15. “[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
16. “[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.
17. “[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.
18. “[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.
19. “[Comprehensive Income: Who’s Afraid of Performance Statement Reporting?](#)” With Linda Bamber, Kathy Petroni and Isabel Wang. 2010. *The Accounting Review* 85:97-126.
20. “[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.
21. “[Beating Earnings Benchmarks and the Cost of Debt.](#)” 2008. *The Accounting Review* 83: 377-416.
22. “[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. “[A year of hospital price transparency offers hope for affordable care](#)” With Ge Bai. *The Hill*, January 4, 2022.
2. “[Saving Lives Comes First for Drug Companies](#)” With Joe Grogan. *Washington Times*, December 26, 2021
3. “[Is the Hospital Price Transparency Rule Actually Lowering Costs?](#)” With Ge Bai, Marty Makary. *Medpage Today*, August 12, 2021
4. “[Where Are The High-Price Hospitals? With The Transparency Rule In Effect, Colonoscopy Prices Suggest They’re All Over The Place](#)” With Ge Bai, Marty Makary. *Health Affairs Blog*. August 11, 2011 doi:10.1377/hblog20210805.748571
5. “[How to prevent medical records from being hacked](#)” With Ge Bai. *Wall Street Journal*, June 22, 2020

6. “[The need for better data breach statistics—reply](#)” with Ge Bai, Renee Flasher. 2017 *JAMA Internal Medicine*, 177(11): 1696-1697.

WORKING PAPERS

1. *Swimming with the sharks: first impression and entrepreneurial investing decisions*. with Xing Huang, Zoran Ivkovich, and Isabel Wang
2. *Sleeping with the enemy: taxes and former IRS employees*. with John Robinson and Maobin Wang.
3. *Labor market outcomes of restatements for corporate accountants*. with Michael Shen
4. *The 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 and Joe Grogan
6. *Does private country-by-country reporting improve the tax and earnings information environment for investors?* with Jing Huang and Anh Persson
7. *Inferring quality of U.S. audit partners through their houses*. with Shaohua He and Philip Wang

RESEARCH INTERESTS

Public policy related topics in accounting, finance, and healthcare

[Web of Science citations](#): 1100+; [Google Scholar citations](#): 3400+

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, 2017
- *Faculty Excellence in Research Award*, Department of Accounting & Information Systems, 2016
- *John D. & Dortha J. Withrow Endowed Emerging Scholar Award*, College of Business, 2015, for making “substantial contributions to the college in the area of research, teaching and service.”
- *Spirit of Ability Award*, Michigan State University 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, 2014
- Inaugural Broad Integrative Fellow, College of Business, 2013
- *Faculty Excellence in Research Award*, Department of Accounting & Information Systems, 2009
- AAA Doctoral Consortium Fellow, 2003

PH.D. STUDENTS SUPERVISION

Jing Kong (expected 2022): Dissertation Chair.

Xinyu Wang (Finance, 2021): Dissertation Committee member

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

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

PROFESSIONAL ACTIVITIES

Outreach and Engagement Activities

- Sharing the data breach research among healthcare providers with officials of the Office for Civil Rights (OCR) at the U.S. Department of Health and Human Services on January 23, 2020.

Accounting Profession

- *At-large Member*, Steering Board of the Financial Accounting and Reporting Section, 2018-2022
- Midwest Accounting Conference 2019 Organizer
- Chinese Accounting Professors' Association of North America (CAPANA) Annual Conference, 2018, 2019, 2020, 2021
- *FARS program liaison*, AAA annual meeting, 2012
- *External* tenure reviewer for six universities
- Grant reviewer for Hong Kong Research Grants Council, 2011-

Editorial Board

- Management Science, Associate Editor, 2021-
- International Journal of Accounting, 2015-
- Financial Accounting and Reporting Section (FARS) Midyear Meeting, 2015, 2016

Ad Hoc Referee

- The 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

Invited Presentations

2021: Rutgers, Drexel, Northwestern

2020: AAA FARS Midyear Meeting,

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 (2016-2020)
- Curriculum Innovation Task Force (2016-2018)
- Undergraduate Curriculum Committee (Chair, 2014-2015; 2016-2019)

College & University

- Faculty Senate and University Council (2019-2021)
- College DEI Committee (2020-)
- 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