

# Xue Wang

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**Education** UNIVERSITY OF CHICAGO Chicago, IL  
Booth School of Business  
M.B.A., August 2005  
Ph.D. in Accounting, December 2005.

UNIVERSITY OF IOWA Iowa City, IA  
M.A. in Economics, July 2000.

**Employment** THE OHIO STATE UNIVERSITY Columbus, OH  
Fisher College of Business  
Associate Professor of Accounting, 2012-2023.  
Professor of Accounting, 2023-present.

EMORY UNIVERSITY Atlanta, GA  
Goizueta Business School  
Assistant Professor of Accounting, 2005-2012.

## Refereed Publications

Rachel M. Hayes, Xiaoli Tian, and Xue Wang, 2023, "Deregulation and Board Policies: Evidence from Performance and Risk Exposure Measures Used in Bank CEO Turnover Decisions," *The Accounting Review*, 98(3), 257-283.

Gao, Feng, Xue Wang, and Benda Yin, 2022, "The Benefits of Trade Secret Legal Protection: Evidence from Firms' Cost Structure Decisions," *Journal of Law, Economics and Organization*, Forthcoming.

Gao, Yu, Abbie Smith, and Xue Wang, 2022, "Do Hedge Funds Undertake Activism in the Bond Market: Evidence from Bondholders' Responses to Delay in Financial Reporting," *Contemporary Accounting Research*, 39(3), 1542-1582.

Bradshaw, Mark, Brandon Lock, Xue Wang, and Dexin Zhou, 2021, "Soft Information in the Financial Press and Analyst Revisions," *The Accounting Review*, 96(5), 107-132.

Wang, Isabel, Xue Wang, and Dan Wangerin, 2020, "Consequences of Increased Compensation Disclosure Transparency: Evidence from CEO Pay in Acquiring Firms," *Journal of Accounting, Auditing and Finance*, 35(4), 667-695.

Engel, Ellen, Feng Gao, and Xue Wang, 2019, "The Importance of Role-Specific Performance and Sociopolitical Factors for Chief Financial Officer Employment Outcomes," *Accounting Horizons*, 33(1), 61-81.

Gao, Yu, Scott Liao, and Xue Wang, 2018, “Capital Markets’ Assessment of the Economic Impact of the Dodd-Frank Act on Systemically Important Financial Firms,” *Journal of Banking and Finance*, 86, 204-223.

Dey, Aiyasha, Valeri Nikolaev, and Xue Wang, 2016, “Disproportional Control Rights and the Bonding Role of Debt,” *Management Science*, 62(9), 2581-2614.

Pownall, Grace, Maria Vulcheva, and Xue Wang, 2015, “The Creation and Segmentation of the Euronext Stock Exchange: A Solution to the Inadequacy of National Securities Regulators,” *Accounting Horizons*, 29(4), 853-885.

Pownall, Grace, Maria Vulcheva, and Xue Wang, 2014, “The Ability of Global Stock Exchange Mechanism to Mitigate Home Bias: Evidence from Euronext,” *Management Science*, 60(7), 1655-1676.

Wang, Xue, 2010, “Increased Disclosure Requirements and Corporate Governance Decisions: Evidence from Chief Financial Officers in the Pre- and Post- Sarbanes-Oxley Periods,” *Journal of Accounting Research*, 48, 885-920.

Bushman, Robert, Zhonglan Dai, and Xue Wang, 2010, “Risk and CEO Turnover,” *Journal of Financial Economics*, 96, 381-398.

Engel, Ellen, Rachel M. Hayes, and Xue Wang, 2010, “Audit Committee Compensation and the Demand for Monitoring of the Financial Reporting Process,” *Journal of Accounting and Economics*, 49, 136-154.

Hansen, Bowe, Grace Pownall, and Xue Wang, 2009, “The Robustness of the Sarbanes Oxley Effect on the US Capital Markets,” *Review of Accounting Studies*, 14, 401-439.

Engel, Ellen, Rachel M. Hayes, and Xue Wang, 2007, “The Sarbanes-Oxley Act and Firms’ Going-Private Decisions,” *Journal of Accounting and Economics*, 44, 116-145.

Engel, Ellen, Rachel M. Hayes, and Xue Wang, 2003, “CEO Turnover and Properties of Accounting Information,” *Journal of Accounting and Economics*, 36, 197-226.

## **Working Papers**

“An Examination of Firm-Manager Match Quality in the Executive Labor Market,” May 2023 (with Matthew Ma and Jing Pan).

“Do Credit Ratings Reflect Private Information about SEC Investigations,” May 2023 (with Samuel Bonsall, John Donovan, Eric Holzman and Daniel Yang).

“Shareholder Lawsuits and CEO Turnover Decisions,” June 2023 (with Rachel Hayes and Xiaoxia Peng).

“The Financial Reporting Effects of ASC 606 Adoptions: Evidence from an Industry-Focused Approach,” June 2023 (with Diana Choi and Sehwa Kim).

“Timing Discretion in Expense Recognition and Properties of Accounting Information,” March 2023 (with Diana Choi).

### **Doctoral Dissertation Committees**

Member - Dissertation Committee of Daniel Yang (2022, HKUST).

Member - Dissertation Committee of Hailey Ballew (2019, Rice University).

Member - Dissertation Committee of Danyang Jiang (2019, International University of Business and Economics).

Member - Dissertation Committee of Aaron Nelson (2018, University of Georgia).

Co-Chair - Dissertation Committee of Diana Choi (2018, Purdue University)

Member - Dissertation Committee of Allison Nicoletti (2016, University of Pennsylvania).

Member - Dissertation Committee of Austin Sudbury (2014, Carnegie Mellon University).

Member - Dissertation Committee of Maria Vulcheva (2010, Florida International University).

Member - Dissertation Committee of Marcus Kirk (2009, University of Florida).

### **Honors and Awards**

Full-Time MBA Outstanding Core Professor, Fisher College of Business, OSU, voted by FT MBA Class 2022 and Class 2023.

Fisher Small Research Grant, OSU, 2022.

Outstanding Reviewer, recognized for the manuscript reviews provided to *The Accounting Review* during the three-year term of 2017-2020.

Emerald Citation for Excellence, 2011, recognized by the Emerald Management Reviews Editorial Judging Panel as the authors of one of the top 50 management, business, and economics articles of 2007 for the paper “The Sarbanes-Oxley Act and Firms’ Going-Private Decisions.”

Research Grants, Goizueta Business School, Emory University, Fall 2006.

Charles T. Horngren Fellowship, Graduate School of Business, University of Chicago, 2004.

Doctoral Fellowship, Graduate School of Business, University of Chicago, 2000-2004.

First Year Summer Research Award, Graduate School of Business, University of Chicago, 2001.

### **Teaching Experience**

Instructor, WP MBA Accounting for Decision Making, Fall 2021-2023, Fisher College of Business, the Ohio State University.

Instructor, MBA Accounting for Decision Making, Fall 2013-2023, Fisher College of Business, the Ohio State University.

Instructor, Executive MBA Accounting for Decision Making, Spring 2016-2021, 2024, Fisher College of Business, the Ohio State University.

Instructor, Doctoral Seminar in AMIS, Fall 2014 and Summer/Fall 2018, Fisher College of Business, the Ohio State University.

Instructor, Undergraduate Intermediate Financial Accounting III, Fall 2012, Fisher College of Business, the Ohio State University.

Instructor, BBA Financial Accounting, Spring 2006-2009, Fall 2009-2011, Goizueta Business School, Emory University.

Instructor, MBA Financial Accounting, Summer 2011, 2012, Goizueta Business School, Emory University.

Teaching Assistant, various financial accounting classes for campus, evening, weekend, and executive MBA programs, 2001-2004, Graduate School of Business, University of Chicago.

### **Research Presentations and Discussions**

2022: FARS Midyear Meeting (Discussant), Haskayne and Fox Accounting Conference (Presenter, Discussant), Boston College (Postponed).

2021: FARS Midyear Meeting (Discussant).

2019: Southern Methodist University.

2018: University of Utah, Singapore Management University.

2016: Kent State University, Fordham University, CAPANA Annual Meeting (Discussant).

2014: FARS Midyear Meeting (Presenter), Michigan State University.

2013: FARS Midyear Meeting (Discussant), Mini Conference on Cross-Listings at Hong Kong Polytechnic University (Presenter), University of Oregon.

2012: FARS Midyear Meeting (Presenter), Ohio State University, Tuck School of Business at Dartmouth, George Washington University, Temple University, University of Toronto.

2011: MAS Midyear Meeting (Discussant), FARS Midyear Meeting (Presenter), Utah Winter Accounting Conference (Discussant), UNC Global Issues in Accounting Conference (Presenter), AAA Annual Meeting (Discussant), Southern Methodist University, Rice University, University of Georgia, University of Minnesota, HKUST Accounting Research Symposium, Chinese University of Hong Kong.

2010: Nick Dopuch Accounting Research Conference at Washington University (Presenter).

2009: AAA Annual Meeting (Discussant).

2008: Utah Winter Accounting Conference (Presenter), AAA Annual Meeting (Presenter).

2007: Utah Winter Accounting Conference (Discussant), Southeast Summer Accounting Research Colloquium (Presenter), Emory University.

2006: AAA Annual Meeting (Presenter).

2005: University of Chicago, Purdue University, Michigan State University, Emory University, Ohio State University, University of British Columbia, University of Southern California, University of Rochester, University of Texas at Dallas, Journal of Accounting and Economics Conference (Presenter).

2004: University of Chicago.

### **Invited Conference Participation**

*Journal of Accounting Research* Conference, 2001-2007, 2009-2011.

*Journal of Accounting and Economics* Conference, 2002, 2005, 2009-2011.

*Contemporary Accounting Research* Conference, 2013, 2018, 2020-2023 (Virtual).

*Review of Accounting Studies* Conference, 2020-2023 (Virtual).

*Journal of Law, Finance and Accounting* Conference, 2015.

*PCAOB and Journal of Accounting Research Joint* Conference, 2017.

George Washington University Cherry Blossom Accounting Conference, 2018.

Utah Winter Accounting Conference, 2007, 2008, 2010-2015, 2017-2020, 2022.

Minnesota Empirical Accounting Conference, 2008, 2011, 2012, 2014-2016.

UNC Global Issues in Accounting Conference, 2011.

HKUST Accounting Research Symposium, 2011.

Nick Dopuch Accounting Research Conference at Washington University, 2010, 2012-2015.

Penn State Empirical Accounting Research Conference, 2008, 2010.

AAA New Faculty Consortium, 2006.

CAPANA Annual Research Conference, 2010, 2016.

### **Professional Service**

Associate Editor, *Management Science* (March 2023 - Current).

Editorial Review Board, *The Accounting Review* (June 2014 - Current), *Accounting Horizons* (June 2015 - 2021), and *Contemporary Accounting Research* (March 2017 - March 2020, April 2021 - Current).

Ad hoc reviewer (Accounting), *Accounting Horizons*, *The Accounting Review*, *Contemporary Accounting Research*, *European Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Journal of Accounting, Auditing and Finance*, *Management Science*, *Review of Accounting Studies*, AAA Annual Meetings, MAS Midyear Meetings, FARS Midyear Meetings, CAPANA Annual Conference, The Israel Science Foundation (ISF), Hong Kong Research Grant Council, MIT Asia Conference in Accounting, *Journal of Management Accounting Research*, *British Accounting Review*, *Journal of Business, Finance and Accounting*.

Ad hoc reviewer (Finance), *Review of Financial Studies*, *Financial Review*, *Journal of Banking and Finance*, *Journal of Corporate Finance*, *Management Science*, *Quarterly Review of Economics and Finance*, *Journal of Financial Services Research*.

Member – FARS 2021 Best Dissertation Award Committee.

Member – FARS 2021 Nominating Committee.

Breakout Session Leader – FARS 2019 Midyear Meeting Doctoral Consortium.

Track Chair - FARS 2019 Midyear Meeting Research Sessions.

Program Committee - AAA 2012 Meeting FARS section.

### **Academic Service**

Member - College Culture Task Force, OSU (2020-2021)

Member - College EMBA Program Sub-committee, OSU (2018-2021).

Member - College MBA Program Committee, OSU (2013-2021).

Member - College Research Committee, OSU (2013-2015).

Member - Department PhD Committee, OSU (2012-2021, 2022-2023).

Member - Department Graduate Studies Committee, OSU (2012-2021, 2022-2023).

Member - Department Recruiting Committee, OSU (2012-2015, 2017-2021).

Chair - Department MBA Committee, OSU (2015-2021).

Member - Department MAcc and Accounting MBA Committee, OSU (2022-Present).

Member - Department MBA Committee, OSU (2013-2015).

Member - Department Peer Evaluation Committee, OSU (2018-2019, 2022-Present).

Member - Department Accounting of Hall Committee, OSU (2017-2018).

Member - Evening MBA Program Committee, Emory (2011-2012).

Member - Computation and Education Committee, Emory (2006-2010).

Member - Goizueta Chair in Financial Reporting Search Committee, Emory (2007-2008).

Accounting Workshop Series Coordinator, Emory (2007-2012).

### **Professional Membership**

American Accounting Association.

American Finance Association.

CAPANA.

*Updated July, 2023*