Jason J. Xiao

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ACADEMIC EXPERIENCE

Binghamton University, SUNY, School of Management Assistant Professor of Accounting, 2023 – Present

University of Rochester, Simon Business School Assistant Professor of Accounting, 2016 – 2023

EDUCATION

University of Pennsylvania, The Wharton School

Ph.D. in Accounting, 2016 M.A. in Statistics, 2016

The Ohio State University, Fisher College of Business

B.S. in Business Administration, with Honors and with Distinction, 2011 Majors: Accounting and Economics; Summa Cum Laude

RESEARCH INTERESTS

Agency Conflicts; Incentives; Information Acquisition; Spillover Effects; Corporate Governance; Executive Compensation

PUBLICATIONS

Kothari, S.P., Bryce Schonberger, Charles Wasley, and Jason Xiao. "<u>Illustrating the First Half-Century+ of Empirical Capital Markets Research in Accounting in Pictures</u>."

Review of Accounting Studies, Forthcoming.

Armstrong, Christopher, Jacky Chau, Christopher Ittner, and Jason Xiao. 2025. "Earnings per Share Goals and CEO Incentives." *Review of Accounting Studies* 30, 156 – 201.

Glaeser, Stephen, Bryce Schonberger, Charles Wasley, and Jason Xiao. 2023. "Private Information Acquisition via FOIA Requests Made to the SEC." The Accounting Review 98 (3), 229 – 255.

Featured in *The FinReg Blog* (2020)

ACTIVE WORKING PAPERS

Gallimberti, Carlo, Richard Lambert, and Jason Xiao. "Banking Market Development and Spillovers to Stock Market Liquidity."

Revising for 2nd Round Review at *The Accounting Review*

- Havrylyshyn, Andre, and Jason Xiao. "(Director) Diversity Begets (CEO) Diversity? The Relevance of Constructs of Separation and Disparity."

 Under 2nd Round Review at *Business Research Quarterly*
- Wang, Xinyi, Jason Xiao, and Katie Zheng. "Equity Market Transparency and Bank Liquidity Creation."
- Xiao, Jason. "<u>Diffusion of Corporate Governance from Influential Adopters</u>."

 MAS and IMA Outstanding Doctoral Dissertation Award (Runners Up, 2017)

OTHER WORKING PAPERS

Gallimberti, Carlo, Richard Lambert, and Jason Xiao. "Bank Relations and Borrower Corporate Governance Structures."

Featured in *The Columbia Law School Blue Sky Blog* (2017)

Guay, Wayne, Daniel Taylor, and Jason Xiao. "Adapt or Perish: Evidence of CEO Adaptability to Industry Shocks."

Featured in the Harvard Law School Forum on Corporate Governance and Financial Regulation (2013)

WORK IN PROGRESS

- Blackburne, Terrence, Flora Sun, and Jason Xiao. "Compensation Responses to SEC Investigations of Connected Firms."
- Froymovich, Shiran, Charles Wasley, and Jason Xiao. "The Evolution of Aggregate Short Interest."
- Havrylyshyn, Andre, and Jason Xiao. "The Role of Director Committees."
- Park, Min, Jason Xiao, and Tzachi Zach. "The Impact of Analyst Forecast Transparency on the Information Environment."
- Wasley, Charles, Jason Xiao, and John Yang. "Firm Sensitivity to Macroeconomic Uncertainty and Managerial Compensation."

INVITED PRESENTATIONS

- 2023 The Ohio State University; Binghamton University
- 2022 Syracuse University; Corporate Governance and Executive Compensation Research Seminar; University of California, Berkeley
- 2021 FARS Midyear Meeting; University of Miami
- 2020 University of Rochester; University of Miami; Early Insights in Accounting Webinar
- 2019 University of British Columbia; Boston College
- 2016 University of Rochester; Northwestern University; University of Texas at Dallas; University of Pennsylvania; AAA Annual Meeting
- 2015 AAA Annual Meeting; University of Pennsylvania; Accounting PhD Rookie Recruiting and Research Camp

- 2014 University of Pennsylvania
- 2013 AAA Annual Meeting; University of Pennsylvania
- 2012 University of Pennsylvania

CONFERENCE PARTICIPATION

- 2024 AAA Annual Meeting (discussant)
- 2023 Vanderbilt Music City Accounting Research Conference
- 2022 Labor and Accounting Group Conference; AAA Annual Meeting; Journal of Accounting and Economics Conference
- 2021 Hawaii Accounting Research Conference (discussant); UNC Tax Symposium; Journal of Accounting and Economics Conference
- 2020 UNC Tax Symposium; Journal of Accounting and Economics Conference
- 2019 AAA Annual Meeting; Dartmouth Accounting Research Conference; Journal of Accounting and Economics Conference
- 2018 AAA Annual Meeting (discussant); Dartmouth Accounting Research Conference (discussant); Journal of Accounting and Economics Conference
- 2017 AAA Annual Meeting; Dartmouth Accounting Research Conference; Journal of Accounting and Economics Conference
- 2016 Wharton Spring Accounting Conference; AAA Annual Meeting (discussant); Journal of Accounting and Economics Conference
- 2015 FARS Doctoral Consortium; FARS Midyear Meeting; AAA Annual Meeting (presenter); Journal of Accounting and Economics Conference; Washington University in St. Louis Nick Dopuch Conference; Accounting PhD Rookie Recruiting and Research Camp (presenter)
- 2014 AFA Annual Meeting; University of Texas Corporate Governance Conference; Journal of Accounting and Economics Conference
- 2013 AAA Annual Meeting (presenter); Washington University in St. Louis Nick Dopuch Conference
- 2011 Journal of Accounting and Economics Conference

HONORS AND AWARDS

Binghamton Transfer Advocate Award, 2025

Binghamton University Career Champion, 2024

Mensa Member (Score in Top 2% of IQ), 2022 – 2023

Teaching Honor Roll at Simon Business School, 2017 – 2023

Wharton Doctoral Fellowship, 2011 – 2016

President's Salute to Undergraduate Academic Achievement, 2011

Robert E. Georges Pace Setters Senior Award, 2011

Ernst & Young/The Ohio State University David E. Harrison Scholarship, 2010

Pace Setters Award at the Fisher College of Business, 2010

Beta Gamma Sigma Member, 2009 – 2011

Golden Key International Honour Society Member, 2008 – 2011

Honor Society of Phi Kappa Phi Member, 2008 – 2011

Outstanding First-Year Student Award at the Ohio State University, 2008

PROFESSIONAL SERVICES

Dissertation Committees and Initial Placements

David Swanson (University of British Columbia, 2022)

John Yang (Chinese University of Hong Kong, 2021)

Hunter Land (Vanderbilt University, 2019)

School and University Committees and Services

Dean's Advisory Committee, 2024 – Present

Deloitte FanTAXtic Case Competition (Faculty Advisor), 2024 – Present

Faculty Recruiting Committee, 2017 – Present

Faculty Development Committee, 2023 – 2024

PhD Program Committee, 2020 – 2023

Dissertation Review, 2017 – 2018, 2020 – 2021, 2023

MS Finance Committee, 2017 – 2020

PhD Qualifying Exam Review, 2017 – 2018, 2020

Referee Services – Journals

Contemporary Accounting Research, 2021 – 2024

Journal of Accounting and Economics, 2015, 2017 – 2024

The Accounting Review, 2015, 2017 – 2025

Management Science, 2017, 2022 – 2023

Journal of Management Accounting Research, 2022

Referee Services – Conferences

AAA Annual Meeting, 2018, 2024

FARS Midyear Meeting, 2018 – 2020, 2022 – 2023

MIT Asia Conference in Accounting, 2016 – 2019; 2023

TEACHING EXPERIENCE

Instructor

Binghamton University, SUNY, School of Management, 2023 – Present

Financial Accounting (Undergraduate)

Average Instructor Rating: 3.80/4.00

University of Rochester, Simon Business School, 2016 – 2023

Corporate Financial Accounting (Graduate)

Average Instructor Rating: 4.79/5.00

University of Rochester, Simon Business School, 2021 – 2023

Managerial Accounting (Graduate and Undergraduate)

Average Instructor Rating: 4.36/5.00

University of Pennsylvania, The Wharton School, 2015

Managerial Accounting (Undergraduate)

Average Instructor Rating: 4.13/5.00

Teaching Assistant

University of Pennsylvania, The Wharton School, 2013 Accounting for Mergers, Acquisitions and Complex Financial Structures (Graduate)

University of Pennsylvania, The Wharton School, 2012 Introduction to Financial Accounting (Undergraduate)

The Ohio State University, Fisher College of Business, 2009 Honors Introduction to Accounting I (Undergraduate)

OTHER PROFESSIONAL EXPERIENCE

Ernst & Young, Cleveland, Ohio Intern, Tax, Summer 2010 Intern, Americas Independence, Summers 2008, 2009