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ACADEMIC EMPLOYMENT

September 2010 – Associate Professor with tenure, Binghamton University
August 2004 – August 2010 Assistant Professor, Binghamton University

EDUCATION

2004 Ph.D., Accounting, Louisiana State University
2000 M.S., Finance, Louisiana State University
1993 B.A., Economics, Sichuan University, China

REFEREED PUBLICATIONS

“The Effect of Employee Treatment Policies on Internal Control Weaknesses and Financial Restatements” with Jun Guo, Pinghsun Huang, and Nan Zhou, forthcoming, **Accounting Review**

“CEO Power, Internal Control Quality, and Audit Committee Effectiveness in Substance vs. in Form” with Ling Lei Lisic, Terry Neal, and Ivy Zhang, forthcoming, **Contemporary Accounting Research**

“Foreign Ownership as a Mechanism to Constrain Real Earnings Management: Evidence from Japan” with Jun Guo, Pinghsun Huang, and Nan Zhou, forthcoming, **Journal of International Accounting Research**

“Does the Value of Cash Holdings Deteriorate or Improve with Material Weaknesses in Internal Control over Financial Reporting?” with Pinghsun Huang, Jun Guo, and Tongshu Ma, **Journal of Banking and Finance** 2015, Vol 54(May):30-45.

“Does Enhanced Disclosure Really Reduce Agency Costs? Evidence from the Diversion of Corporate Resources,” with Pinghsun Huang, **Accounting Review** 2012 Vol. 87 (1):199-229.

“Are Short Sellers Informed? New Evidence from Short Sales on Financial Firms During Subprime Mortgage Crisis,” with Tongshu Ma, and Ming Liu, **Financial Review** 2012 Vol. 47 (1):199-218.

“The Effect of Short Selling on Market Reactions to Earnings Announcement,” with Dennis Lasser and Xue Wang, **Contemporary Accounting Research** 2010 Vol. 27 (2):609-638.

“Internal Control Weaknesses and Client Risk Management,” with Randal J. Elder, Jian Zhou and Nan Zhou, **Journal of Accounting, Auditing and Finance** 2009 Vol. 24 (4), 543-579.

“Do Artificial Income Smoothing and Real Income Smoothing Contribute to Firm Value Equivalently?” with Donald R. Deis, Pingsun Huang, and Jacquelyn Sue Moffitt, **Journal of Banking and Finance** 2009 Vol. 33 (2), 224-233.

“Ethical Management, Corporate Governance, and Abnormal Accruals,” with Jacquelyn Sue Moffitt, Timothy J. Louwers, and Pingsun Huang, **Journal of Business Ethics** 2008 Vol. 83 (3), 469-487.

“Audit Committee Quality, Auditor Independence, and Internal Control Weaknesses,” with Jian Zhou, and Nan Zhou, **Journal of Accounting and Public Policy** May/June 2007 Vol. 26 (3) 300-327.

“The Information Content of Short Interest: A Natural Experiment,” with Tom Arnold, Alexander W. Butler, and Timothy Falcon Crack, **Journal of Business** July 2005 Vol. 78 (4) 1307-1335.

RESEARCH PRESENTATIONS

Conference Presentations

American Accounting Association Annual Meeting, August 2013, Anaheim, CA.
European Accounting Association Annual Meeting, May 2013, Paris, France
American Accounting Association Annual Meeting, August 2012, Washington, D.C.
American Accounting Association Auditing Midyear Meeting, January 2011, Savannah, GA
Conference on Financial Economics and Accounting, November 2011, Indiana University
International Symposium on Audit Research (ISAR 2011), Québec City, Canada
American Accounting Association Annual Meeting, August 2011, Denver, CO
Financial Management Association Asian Conference, July 2011, Queenstown, New Zealand
American Accounting Association Annual Meeting, August 2010, San Francisco, CA
Financial Management Association Annual Meeting, October 2010, New York, NY
Financial Management Association Asian Conference, July 2010, Singapore
New York Accounting and Finance Conference, Syracuse University, September 2009
American Accounting Association Annual Meeting, August 2009, New York, NY
Eastern Finance Association Annual Meeting, April 2009, Washington D.C.
Financial Management Association Annual Meeting, October 2008, Dallas, TX
Journal of Accounting, Auditing and Finance/KPMG Foundation Conference, New York University, September 2008
American Accounting Association Annual Meeting, August 2008, Anaheim, CA
China International Conference in Finance, July 2008, Dalian, China
Northern Finance Association Annual Meeting, September 2007 Toronto, Canada
Financial Management Association Annual Meeting, October 2007, Orlando, FL
European Finance Association Annual Meeting, August 2007, Ljubljana, Slovenia

American Accounting Association Annual Meeting, August 2007, Chicago, IL
American Accounting Association Auditing Midyear Meeting, January 2007, Charleston, SC
Conference for Financial Economics and Accounting, November 2006, Georgia State University, Atlanta, GA
Financial Management Association Annual Meeting, October 2006, Salt Lake City, UT
International Conference on Accounting and Finance, July 2006, Xiamen University, China
International Conference on Accounting and Finance, July 2007, Xiamen University, China
Hong Kong University of Science and Technology 2006 Summer Symposium on Accounting Research, June 2006, Hong Kong
American Accounting Association Auditing Midyear Meeting, January 2006, Los Angeles, CA
American Accounting Association Annual Meeting, August 2006, Washington, DC
American Accounting Association Annual Meeting, August 2005, San Francisco, CA
Financial Management Association Annual Meeting, October 2004, New Orleans, LA
American Accounting Association Annual Meeting, August 2004, Orlando, FL

RESEARCH GRANTS, AWARDS & HONORS

Steve Berlin/CITGO Grant 2011 (\$10,000)

PwC INQUIRES Research Grant 2011 (\$10,000)

Corning Award for Excellence in Research, State University of New York at Binghamton, 2011

Faculty Mentor Award for PWC xTax Competition, 2011

2011 New York State/United University Professions Individual Development Awards

Summer Research Grant 2007, Binghamton University

McGraw-Hill/Irwin Distinguished Paper Award, Southwestern Federation of Administrative Disciplines, 2001

Lloyd F. Morrison Teaching Excellence Award, Louisiana State University, 2004

ExxonMobil Doctoral Student Award, Louisiana State University, 2003

Graduate Assistantship Recipient, Louisiana State University, 1998-2003

Beta Gamma Sigma Honor Society