

CURRICULUM VITAE

(July 27, 2011)

DECHUN WANG

Mays Business School

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EDUCATION

Doctor of Philosophy in Accountancy, University of Missouri - Columbia, July, 2004

Master of Science, University of Missouri - Columbia, July, 2001

Bachelor of Art, Renmin University of China, May, 1993

PROFESSIONAL POSITIONS

2008 - Present Assistant Professor, Mays Business School, Texas A&M University

2004 - 2008 Assistant Professor, School of Accountancy, University of Nebraska-Lincoln

TEACHING AND RESEARCH AWARDS

2010 Mays Research Fellow, Mays Business School Texas A&M University

2009 Montague - Center of Teaching Excellence Scholar 2009-2010, Texas A&M University

2008 Recipient of PricewaterhouseCoopers INQUIRES Research Grant 2008 (with Jian Zhou)

2007 Best Manuscript Award at the AAA-International Accounting Midyear Meeting

2006 Distinguished Teaching Award, College of Business Administration, University of Nebraska-Lincoln

2005 Beta Alpha Psi Educator (Teaching Award), School of Accountancy, University of Nebraska-Lincoln

RESEARCH INTERESTS: archival audit; corporate governance; international accounting

TEACHING INTERESTS: financial accounting

RANKINGS AND PAPER CITATIONS

- Ranked #9 (tied) for publications in archival audit research in 11 leading journals for the past six years (as of May 1, 2011 as published in <http://www.byuaccounting.net/rankings/univrank/rankings.php>).
- *Google Scholar Citations* (March 1, 2011): A total of 375 citations for six published articles, including three papers with 70+ citations and one with 160+ citations.

REFEREED PUBLICATIONS

McGuire S., T. Omer and D. Wang. 2012. Tax Avoidance: Do Industry Experts Make a Difference? Forthcoming in *The Accounting Review*.

Reichelt, K. and D. Wang. 2010. National versus Office-Specific Measures of Auditor Industry Expertise and Effects on Client Earnings Quality. *Journal of Accounting Research* 48(3): 647-86.

Francis, J. and D. Wang. 2008. The Joint Effect of Investor Protection and Big 4 Audits on Earnings Quality Around the World. *Contemporary Accounting Research* 25 (Spring): 157-95.

REFEREED PUBLICATIONS (CONT'D)

Khurana, I., K. Raman and D. Wang. 2006. Does the Threat of Private Litigation Increase the Usefulness of Reported Earnings? International Evidence. *Journal of International Accounting Research* 5 (2): 21-40.

Wang, D. 2006. Founding Family Ownership and Earnings Quality. *Journal of Accounting Research* 44 (3): 619-56.

Francis, J. and D. Wang. 2005. Impact of the SEC's Public Fee Disclosure Requirement on Subsequent Period Fees and Implications for Market Efficiency. *AUDITING: A Journal of Practice & Theory* 24 (supplement): 145-60.

Francis, J., K. Reichelt and D. Wang. 2005. The Pricing of National and City-Specific Reputations for Industry Expertise in the U.S. Audit Market. *The Accounting Review* 80 (1): 113-36.

WORKING PAPERS

1. S. McGuire, D. Wang, and R. Wilson. 2011. Dual Class Ownership and Tax Avoidance. Presented at JATA conference in March 2011. Under revision for the 2nd round review in *Journal of Accounting and Economics*.
2. Ahmed A., M. Neel and D. Wang. 2010. The Effects of Mandatory Adoption of International Financial Reporting Standards on Smoothness, Conservatism and Timeliness of Accounting Earnings. Under revision for the 2nd round submission in *Contemporary Accounting Research*.
3. Omer, T., N. Sharp, and D. Wang. 2011. Do Local Religious Norms Affect Big Four Auditors' Going Concern Decisions?
4. Lawson, B., and D. Wang. 2011. Auditor Monitoring and Dividend Payout Policy. Accepted for presentation at AAA annual meeting, 2011.
5. Khurana, I., K. Raman, and D. Wang. 2011. Shareholder Rights and Conservatism in Financial Reporting. Under the 1st round review in *Review of Accounting Studies*.
6. Duru, A., D. Wang, and Y. Zhao. 2011. Staggered Boards, Corporate Opacity and Firm Value. Under the 1st round review in *Journal of Financial and Quantitative Analysis*.
7. Wang, D. and J. Zhou. 2011. The Impact of PCAOB Auditing Standard No. 5 on Audit Fees and Audit Quality. Under the 3rd round review in *Accounting Horizons*.
8. Hu, Y., D. Wang and S. Zhang. 2010. Founding Family Ownership and Payout Policies.
9. Crabtree, A., J. Maher and D. Wang. 2010. Corporate Internal Control Disclosures and Credit Ratings.

RESEARCH WORK-IN-PROGRESS

1. Newton, N., D. Wang and M. Wilkins. 2011. Topic: Audit market concentration
2. Lawson, B., S. McGuire and D. Wang. 2011. Topic: Ownership structure and real earnings management

PEER-REVIEWED CONFERENCE PRESENTATIONS

1. Dual Class Ownership and Tax Avoidance (with S. McGuire and R. Wilson). American Taxation Association Midyear Meeting and the 17th Annual *Journal of the American Taxation Association* Conference (Washington D.C., March 2011).
2. Tax Avoidance: Do Industry Experts Make a Difference? (With S. McGuire and T. Omer). The Annual Meeting of American Accounting Association (San Francisco, CA, August 2010).
3. Shareholder Rights and Conservatism in Financial Reporting (with I. Khurana and K.K. Raman). The Annual Meeting of American Accounting Association (New York City, NY, August 2009).
4. The Impact of PCAOB Auditing Standard No. 5 on Audit Fees and Audit Quality (with J. Zhou). The Annual Meeting of American Accounting Association (New York City, NY, August 2009).
5. Corporate Internal Control Disclosures and Credit Ratings (with A. Crabtree and J. Maher). The Annual Meeting of American Accounting Association (New York City, NY, August 2009).
6. National versus Office-Specific Measures of Auditor Industry Expertise and Effects on Client Earnings Quality (with K. Reichelt). The Midyear Audit Section Meeting of American Accounting Association (St. Petersburg, FL, January 2009).
7. Founding Family Ownership, Management and Payout Policy (with Y. Hu and S. Zhang). The Annual Meeting of American Accounting Association (Anaheim, CA, August 2008).
8. Managing Specific Accruals vs. Structuring Transactions: Evidence from Loan Loss Provisions and Loan Transfers in the Banking (with X. Chen). The Annual Meeting of American Accounting Association (Chicago, IL, August 2007).
9. Is Earnings Quality Higher When Auditors are City-Specific Industry Leaders? (with J. Francis and K. Reichelt). The Annual Meeting of American Accounting Association (San Francisco, CA, August 2005).
10. Impact of the SEC's Public Fee Disclosure Requirements on Subsequent Period Fees and Implications for Market Efficiency (with J. Francis). The Midyear Audit Section Meeting (AJPT Conference) of American Accounting Association (New Orleans, LA, January 2005).

PEER-REVIEWED CONFERENCE PRESENTATIONS (CONT'D)

11. The Threat of Private Litigation and the Predictive Ability of Reported Earnings for Future Cash Flows: International Evidence (with I. Khurana and K.K. Raman). The Annual Meeting of American Accounting Association (Orlando, FL, August 2004).
12. The Pricing of National and City-Specific Reputations for Industry Expertise in the U.S. Audit Market (with J. Francis and K. Reichelt). The Annual Meeting of American Accounting Association (Orlando, FL, August 2004).
13. Founding Family Ownership and Quality of Accounting Earnings. The Annual Meeting of American Accounting Association (Orlando, FL, August 2004).
14. Impact of the SEC's Public Fee Disclosure Requirement on Subsequent Period Fees and Implications for Market Efficiency (with J. Francis), presented at the mid-year meeting of the Auditing Section, American Accounting Association (Clearwater, January 2004).
15. Formats of Mandatory Market Risk Disclosure and Interest Rate Sensitivity. The Annual Meeting of American Accounting Association (Honolulu, HI, August 2003).
16. The Effect of Legal Environment on Big Five Auditor Conservatism Around the World (with J. Francis and A. Nitiktov). The Midyear Audit Section Meeting of American Accounting Association (Huntington Beach, CA January 2003).

NON-PEER REVIEWED CONFERENCE/WORKSHOP PRESENTATIONS

1. Tax Avoidance: Do Industry Experts Make a Difference? (with S. McGuire and T. Omer). The Lone Star Conference at Rice University (Houston, TX, January 2010)
2. Corporate Internal Control Disclosures and Credit Ratings (with A. Crabtree and J. Maher). The Lone Star Conference at University of Texas - Austin (Austin, TX, January 2009)
3. Founding Family Ownership and Tax Avoidance (with A. Crabtree and R. Pereira). University of Houston (August, 2007)
4. Founding Family Ownership and Payout Policies (with Y. Hu and S. Zhang). Texas A&M University (December 2007).
5. The Joint Effect of Investor Protection and Big 4 Audits on Earnings Quality Around the World (with J. Francis). Vanderbilt University (2006)
6. Founding Family Ownership and Earnings Quality. Georgia State University (2004); The University of Florida (2004); The University of Nebraska-Lincoln (2004)

RESEARCH GRANTS

- 2009 - 2010 Mays Summer Research Grants. Mays Business Schools, Texas A&M University
2008 PricewaterhouseCoopers INQUIRES Research Grant 2008 (with Jian Zhou)
2007 Hick Summer Research Grant, College of Business Administration, University of Nebraska - Lincoln
2005 Research Grant (Dunlap), College of Business Administration, University of Nebraska - Lincoln

AD HOC REFEREES

The Accounting Review; Journal of Accounting Research; Contemporary Accounting Research; AUDITING: A Journal of Practice and Theory; Advances in Accounting; Quarterly Journal of Business and Economics; Conferences of American Accounting Association

ACADEMIC ORGANIZATION MEMBERSHIPS

- 2003 - Present American Accounting Association (Sections of Auditing & Financial reporting)

TEACHING EXPERIENCE

- 2004 - Present Intermediate Accounting II (Texas A&M University; University of Nebraska)
2005 - 2007 Corporate Governance and Accounting Control (University of Nebraska)
2003 - 2004 Financial Accounting Concepts (University of Missouri - Columbia)

TEACHING EFFECTIVENESS (at Texas A&M University)

- **Teaching Award:** Montague - CTE Scholar 2009-2010
- **Student Teaching Evaluations:**

Fall 2010 Overall Evaluation (overall score):	4.52/5
Q10. On the whole, this is a good teacher:	4.61/5
Fall 2009 Overall Evaluation (overall score):	4.55/5
Q10. On the whole, this is a good teacher:	4.63/5
Fall 2008 Overall Evaluation (overall score):	4.83/5
Q10. On the whole, this is a good teacher:	4.90/5

SERVICES

- 2011 – present Editorial review board of the *Journal of International Accounting Research*
2010 - present Dissertation Committee Member (in process): Brady Lawson and Nathan Newton. Texas A&M University
2008 - present Ph.D. Advisory Committee, Department of Accounting, Texas A&M University
2007 AACSB Assessment Committee, School of Accountancy, University of Nebraska
2005 - 2007 PhD Graduate Committee, School of Accountancy, University of Nebraska
2004 - 2007 Scholarships and Honors Committee, College of Business Administration, University of Nebraska
2005 Doctoral Student Admission Committee, School of Accountancy, University of Nebraska