

**CURRICULUM VITAE**  
**DECHUN WANG**  
**James Benjamin Department of Accounting**  
**Mays Business School**  
**Texas A&M University**  
**(Updated: February 25, 2022)**

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**SOCIETAL IMPACT STATEMENT**

Auditing and financial reporting play a pivotal role in the capital market. My research focuses on discovering factors that improve audit quality and financial reporting quality. High-quality information reduces the cost of capital through mitigating information asymmetry between corporate insiders and external investors. For example, in 2020, I and two co-researchers found that hiring the same global audit network firms improves financial reporting comparability between the U.S. companies and their foreign counterparts. High financial reporting comparability potentially increases the efficiency of global capital allocations. My teaching aims to motivate students to learn the U.S. Generally Accepted Accounting Principles (GAAP) effectively and to conduct high-quality research in accounting. Collectively, through research and teaching, I strive to positively impact the society.

**EDUCATION**

Doctor of Philosophy in Accountancy, University of Missouri - Columbia  
Master of Science in Agriculture Economics, University of Missouri - Columbia  
Bachelor of Art in Land Management, Renmin University of China

**PROFESSIONAL POSITIONS**

2018 – Professor, Philip Ljungdahl/PWC Chair in Accounting  
2013 - 2018 Associate Professor, Ernst & Young Professor in Accounting, Mays Business School, Texas A&M University  
2012 - 2013 Associate Professor, Mays Business School, Texas A&M University  
2008 - 2012 Assistant Professor, Mays Business School, Texas A&M University  
2004 - 2008 Assistant Professor, School of Accountancy, University of Nebraska-Lincoln

**TEACHING AND RESEARCH AWARDS**

2018 Philip Ljungdahl/PWC Endowed in Accounting  
2013 Ernst & Young Professorship  
2012 Nancy and William J. Gardiner '76 Teaching Excellence Award  
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

**GOOGLE SCHOLAR CITATIONS:** 7,400+

**REFEREED PUBLICATIONS**

1. Azzali, S., T. Mazza, K. Reichelt and D. Wang. 2021. Does Mandatory IFRS Adoption Affect Audit Effort and Its Ability to Constrain Earnings Management? Evidence from Italy. *AUDITING: A Journal of Practice and Theory* 40 (4): 1-25.
2. Ege, M., Y. Kim and D. Wang. 2021. Do PCAOB inspections of foreign auditors improve global financial reporting comparability? *Contemporary Accounting Research*, forthcoming.
3. Ege, M., Y. Kim and D. Wang. 2020. Do global audit firm networks apply consistent audit methodologies across jurisdictions? Evidence from financial reporting comparability. *The Accounting Review*, Forthcoming.
4. Omer, T., N. Sharp, and D. Wang. 2018. Do Local Religious Norms Affect Big Four Auditors' Going Concern Decisions? Accepted for publication in *Journal of Business Ethics* in January 2018.
5. Lawson, B., and D. Wang. 2016. The Earnings Quality Information Content of Dividend Policies and Audit Pricing. *Contemporary Accounting Research* 33 (4, Winter): 1685–1719.
6. Newton, N.J., J.S. Persellin, D. Wang, M.S. Wilkins. 2016. Internal Control Opinion Shopping and Audit Market Competition. *The Accounting Review* 91 (2): 603-623.
7. McGuire, S., D. Wang, and R. Wilson. 2014. Dual Class Ownership and Tax Avoidance. *The Accounting Review* 89 (4): 1487-1516.
8. Newton, N., D. Wang and M. Wilkins. 2013. Does a Lack of Choice Lead to Lower Quality? Evidence from Auditor Competition and Client Restatements. *AUDITING: A Journal of Practice and Theory* 32 (3): 31-67.
9. Khurana, I., K. Raman, and D. Wang. 2013. Weakened outside shareholder rights in dual-class firms and timely loss reporting. *Journal of Contemporary Accounting & Economics* 9: 203–220.
10. Ahmed, A., M. Neel and D. Wang. 2013. Does Mandatory Adoption of IFRS improve Accounting Quality? Preliminary Evidence. *Contemporary Accounting Research* 30 (4): 1344-1372.
11. Duru, A., D. Wang, and Y. Zhao. 2013. Staggered Boards, Corporate Opacity and Firm Value. *Journal of Banking and Finance* 37: 341-360.
12. Wang, D. and J. Zhou. 2012. The Impact of PCAOB Auditing Standard No. 5 on Audit Fees and Audit Quality. Forthcoming in *Accounting Horizons*. November 2012.
13. McGuire S., T. Omer and D. Wang. 2012. Tax Avoidance: Do Industry Experts Make a Difference? *The Accounting Review* 87 (3): 975-1003.
14. 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.

15. 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.
16. 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.
17. Wang, D. 2006. Founding Family Ownership and Earnings Quality. *Journal of Accounting Research* 44 (3): 619-56.
18. 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.
19. 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. Ege, M., Y. Kim and D. Wang. 2022. The demand for internal auditors in response to accounting and operational failures. R&R at *The Accounting Review*.
2. Ege, M., D. Wang and N. Xu. 2021. Do Investors Care about Negative Business Press Coverage of Big 4 Accounting Firms? Under the second-round review in *Management Science*.
3. Christensen, B., K.S. Smith, D. Wang, D. Williams. 2020. The Effect of Audit Regulation on Small Audit Firm Mergers and Audit Quality. Under the third-round at *AUDITING: A Journal of Practice and Theory*.
4. Ahmed, A., D. Wang, and N. Xu. 2019. An Empirical Analysis of the effects of the Dodd-Frank Act on the Determinants and Informativeness of Credit Ratings. Under revision for the third-round submission in *Journal of Business Finance & Accounting*.
5. Ege, M., Y. Kim and D. Wang. 2022. Audit Disruption: The Case of Outside Job Opportunities for External Auditors and Audit Quality. 2022. To be submitted to a journal.
6. Kim, Y., Y. Li and D. Wang, 2022. Audit Partner Individualism and Financial Reporting Comparability: Evidence from the U.S. Working paper.

#### **INVITED AND CONFERENCE PRESENTATIONS**

1. Ege, M., Y. Kim (Presenter) and D. Wang. 2022. Audit Disruption: The Case of Outside Job Opportunities for External Auditors and Audit Quality. The 2022 Midyear Auditing Meeting. The American Accounting Association, Las Vegas, NV.
2. Ege, M. S., Wang, D. (Presenter), Xu, N., "Do Investors Care about Negative Business Press Coverage of Big 4 Accounting Firms?" Louisiana State University, November 2020.

3. Ege, M. S., Kim, Y. H. (presenter), Wang, D., "Do PCAOB inspections of foreign auditors improve global financial reporting comparability?," The AAA Annual Meeting 2019, San Francisco, CA, United States. (August 2019).
4. Ege, M. S., Kim (Presenter), Y. H., Wang, D., "Do PCAOB inspections of foreign auditors improve global financial reporting comparability?," 25th Annual International Symposium on Audit Research, Boston, United States. (June 2019).
5. Ege, M. S., Wang, D., Xu (presenter), N., "Do Investors Care about Negative Business Press Coverage of Big 4 Accounting Firms?," The AAA Midyear Audit Meeting - 2019, Nashville, TN, United States. (January 2019).
6. Christensen, Smith, Wang (Presenter) and Williams. The Audit Quality Effects of Small Audit Firm Mergers in the United States. (presented at Michigan State University in December 2017.)
7. Ahmed, A., D. Wang (Presenter), and N. Xu. 2016. An Empirical Analysis of the effects of the Dodd Frank Act on the Determinants and Informativeness of Credit Ratings (Virginia Tech in April 2017).
8. Ege, M., P. Michas, D. Wang (Presenter). 2017. Audit Quality Effects of Joining an International Audit Firm Network. The Midyear Audit Section Meeting of American Accounting Association (Orlando, FL, January 2017).
9. Lawson, B., S. McGuire, and D. Wang. 2017. Does the Dodd-Frank Act Affect the Informativeness of Credit Rating Changes? Evidence from Audit Pricing (Orlando, FL, January 2017).
10. D. Wang. 2016. Discussion of "Office Managing Partners and Audit Quality". The Midyear Audit Section Meeting of American Accounting Association (Scottsdale, AZ, January 2016, presented by Dechun Wang).
11. Christensen, B., K.S. Smith, and D. Wang. 2015. The Effect of Audit Regulation on Small Audit Firm Mergers and Audit Quality. The Annual Meeting of American Accounting Association (Chicago, IL, August 2015).
12. Internal Control Opinion Shopping and Audit Market Competition. The Midyear Audit Section Meeting of American Accounting Association (Miami, FL, January 2015).
13. Do Local Religious Norms Affect Big Four Auditors' Going Concern Decisions? (with T. Omer and N. Sharp). The Annual Meeting of American Accounting Association (Atlanta, GA, August 2014, presented by Dechun Wang).
14. Does a lack of choice lead to lower quality? Evidence from auditor competition and client restatements (with N. Newton and M. Wilkins). The Midyear Audit Section Meeting of American Accounting Association (Savannah, Georgia, January 2012).

15. Auditor Monitoring and Dividend Payout Policy (with B. Lawson). The Annual Meeting of American Accounting Association (Denver, CO, August 2011).
16. 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).
17. 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).
18. 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, presented by Dechun Wang).
19. 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).
20. 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, presented by Dechun Wang).
21. 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).
22. Founding Family Ownership, Management and Payout Policy (with Y. Hu and S. Zhang). The Annual Meeting of American Accounting Association (Anaheim, CA, August 2008, presented by Dechun Wang).
23. 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, presented by Dechun Wang).
24. Founding Family Ownership, Management and Payout Policy (with Y. Hu and S. Zhang). (Texas A&M University, December 2007, presented by Dechun Wang).
25. Founding Family Ownership and Tax Reporting Aggressiveness (with A. Crabtree and R. Pereria). (University of Houston 2007, presented by Dechun Wang)
26. 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).

27. 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).
28. 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, presented by Dechun Wang).
29. 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).
30. Founding Family Ownership and Quality of Accounting Earnings. The Annual Meeting of American Accounting Association (Orlando, FL, August 2004, presented by Dechun Wang).
31. Founding Family Ownership and Quality of Accounting Earnings. The University of Florida, February, 2004 presented by Dechun Wang).
32. Founding Family Ownership and Quality of Accounting Earnings. Georgia State University, March, 2004 presented by Dechun Wang).
33. Founding Family Ownership and Quality of Accounting Earnings. The University of Nebraska – Lincoln, March 2004 presented by Dechun Wang).
34. 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).
35. Formats of Mandatory Market Risk Disclosure and Interest Rate Sensitivity. The Annual Meeting of American Accounting Association (Honolulu, HI, August 2003, presented by Dechun Wang).
36. 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).

#### **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; Review of Accounting Studies; Accounting Horizons; 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)

### **DISSERTATION COMMITTEE SERVED**

Young Hoon Kim: 2020 (Chair)

Glenn Young: 2017 (member)

Sean McCarthy: 2017 (member)

Kecia Williams Smith: 2016 (Chair)

Brant Christensen: 2015 (co-chair)

Nathan Newton: 2013

Bradley Lawson: 2012 (member)

Young Hoon Kim: 2020 (Chair), placed at George Mason University

Kecia Williams Smith: 2016 (Chair), placed at Virginia Tech

Brant Christensen: 2015 (co-chair with Marjorie Shelly), placed at University of Missouri

Nathan Newton: 2013 (co-chair with Michael Wilkins), placed at University of Missouri

### **TEACHING EXPERIENCE**

2013 – Present Accounting Research Method I (Texas A&M University)

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)

### **SERVICES**

2021-present Mays P&T Committee

2012 – present Mays Data Committee

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

### **EDITORIAL REVIEW BOARD**

2020 – present: Ad Hoc Editor *Contemporary Accounting Research*

2020 – present: editorial review board *Contemporary Accounting Research*

2012 – 2013: *Contemporary Accounting Research*

2011 – present: *Journal of International Accounting Research*