

QIAN WANG

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PROFESSIONAL POSITION

- Associate Professor, College of Business, Iowa State University, 2016 - present
- Assistant Professor, College of Business, Iowa State University, 2009 - 2016

EDUCATION

- Ph.D. in Accounting, School of Business, University of Kansas
- M.A. in Accounting, School of Business, Wuhan University, China
- B.S. in Accounting, School of Business, Wuhan University, China

RESEARCH INTERESTS

- Auditing
- Financial Accounting

PUBLICATIONS

- Cowan, A., Jeffrey, C. and **Wang, Q.** 2023. Does Writing Down Goodwill Imperil a CEO's Job? *Journal of Accounting and Public Policy* 42 (1): 107015.
- Ettredge, M., Li, C., **Wang, Q.** and Xu, Y. 2021. Executive Director Financial Expertise and IPO Performance. *Accounting Horizons* 35(1): 47-64.
- Cannon, J., Ling, Z., **Wang, Q.** and Watanabe, O. 2020. Does 10-K Disclosure of Corporate Social Responsibility Activities Signal an Increase in Consumer Preference of Company's Products? *European Accounting Review* 29 (1): 85-113.
- Aghazadeh, S., Sun, L., **Wang, Q.**, and Yang, R. 2018. Investors' Perception of CEO Overconfidence: Evidence from the Cost of Equity Capital. *Review of Quantitative Finance and Accounting* 51 (4): 1129-1150.
- **Wang, Q.** 2016. Determinants of Segment Disclosure Deficiencies and the Effect of the SEC Comment Letter Process. *Journal of Accounting and Public Policy* 35 (2): 109-133.
- **Wang, Q.** and Ettredge, M. 2015. Discretionary Allocation of Corporate Income to Segments. *Research in Accounting Regulation* 27 (1): 1-13.

- Krishnan, J., Li, C., and **Wang, Q.** 2013. Auditor Industry Expertise and Cost of Equity. *Accounting Horizons* 27(4): 667- 691.
- Krishnan, G., Sun, L., **Wang, Q.**, and Yang, R. 2012. Client Risk Management: A Pecking Order Analysis of Audit Response to Earnings Management Risk. *Auditing: A Journal of Practice and Theory* 32 (2): 147-169.
- **Wang, Q.**, Ettredge, M., Huang, Y., and Sun, L. 2011. Strategic Revelation of Differences in Segment Earnings Growth. *Journal of Accounting and Public Policy* 30 (4): 383-392.
- Ettredge, M., Johnstone, K., Stone, M., and **Wang, Q.** 2011. The Effects of Firm Size, Corporate Governance Quality, and Bad News on Disclosure Compliance. *Review of Accounting Studies* 16 (4): 866-889.
- Li, C., Lim, J., and **Wang, Q.** 2007. Internal and External Influences on IT Control Governance. *International Journal of Accounting Information Systems* 8 (4): 225-239.

WORKING PAPERS

- Gao, X., Griffith, E, Jia, Y. and **Wang, Q.** Shared Social Identities and Audit Committee Oversight Effectiveness: Evidence from AC Within-team Social Connections. (*under 2nd round revision at AOS*)
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- Gao, X., L., Chan Jia, Y. and **Wang, Q.** Targets' Auditor-Provided Nonaudit Services and Merger and Acquisition Outcomes. (*under review*)
- Guo, F., Kaplan, S.E., Sun, L. and **Wang, Q.** Do Clients' Operating Lawsuits Affect Auditors' Risk Assessment? Evidence From Audit Fees and Audit Reports. (*under review*)

CONFERENCES AND INVITED PRESENTATIONS

- *Do Clients' Operating Lawsuits Affect Auditors' Risk Assessment? Evidence From Audit Fees and Audit Reports.*
 - International Symposium on Audit Research (ISAR) 2024
 - AAA Midyear Auditing Meeting 2022
 - AAA Annual Meeting 2020*
 - Iowa State University Workshop 2019
- *Shared Social Identities and Audit Committee Oversight Effectiveness: Evidence from AC Within-team Social Connections.*
 - International Symposium on Audit Research (ISAR) 2023
 - AAA Midyear Auditing Meeting 2023
 - AAA Annual Meeting 2022
 - University of Nebraska 2021

- *Targets' Auditor-Provided Nonaudit Services and Merger and Acquisition Outcomes.*
 - Journal of Accounting Auditing and Finance Conference 2023*
 - Hawaii Accounting Research Conference 2021
 - PCAOB Conference on Auditing and Capital Markets 2020
 - University of Kansas Accounting Workshop 2020
 - Iowa State University Workshop 2020

- *Does Writing Down Goodwill Imperil a CEO's Job?*
 - AAA Midyear FARS Conference 2020, Nashville, TN.
 - Hawaii Accounting Research Conference 2020
 - World Finance Conference 2020*

- *Does 10-K Disclosure of Corporate Social Responsibility Activities Signal an Increase in Consumer Preference of Company's Products?*
 - European Accounting Association Annual Congress 2017, Valencia, Spain.
 - Convergence of Financial and Managerial Accounting Research 2015, Banff, Canada.
 - AAA Annual Meeting 2016*
 - AAA Midwest Region Meeting 2015*
 - Iowa State University Workshop 2015*

- *Executive Financial Expertise and IPO Performance.*
 - Convergence of Financial and Managerial Accounting Research 2017, Banff, Canada.
 - Colorado Accounting Research Symposium 2015*
 - AAA Midyear Auditing Section 2013, New Orleans, LA.
 - Iowa State University Workshop 2012

- *Investors' Perception of CEO Overconfidence: Evidence from the Cost of Equity Capital.*
 - AAA Annual Meeting 2014

- *Discretionary Allocation of Corporate Income to Segments under FAS 131: Effects on the Persistence and Price-relevance of Aggregated Segment Income.*
 - AAA Midyear FARS 2013, San Diego, CA.
 - University of Oklahoma 2011*
 - Iowa State University Workshop 2011
 - AAA Annual Conference 2010, San Francisco, CA.

- *Determinants of Segment Disclosure Deficiencies and the Effect of the SEC Comment Letter Process.*
 - AAA Midyear FARS 2012, Chicago, IL.
 - AAA Annual Conference 2008, Anaheim, CA.
 - Brigham Young University Accounting Symposium 2007, Provo, UT.
 - International Conference on XBRL: Taxonomies and Assurance 2007, University of Kansas.

- *Strategic Revelation of Differences in Segment Earnings Growth.*

- Brigham Young University Accounting Symposium 2009, Provo, UT.*
- University of Kansas 2008
- AAA Annual Conference 2008, Anaheim, CA
- *Client Risk Management: A Pecking Order Analysis of Audit Response to Earnings Management Risk.*
 - AAA Annual Conference 2009, New York, NJ.
 - CAPANA Research Conference 2009*
 - University of North Texas Workshop 2009*
- *Compliance with Auditor Change Disclosure Requirements: Theory and Empirical Tests.*
 - AAA Annual Conference 2007, Chicago, IL.
 - University of Alabama 2007*
 - Central Florida University 2007*
 - University of Wisconsin-Madison 2007*
 - Kansas State University Accounting Workshop, 2006.
- *Auditor Industry Specialization and Client Cost of Equity.*
 - AAA Annual Conference 2007, Chicago, IL.
 - University of Kansas 2007
 - University of Pittsburgh 2007*
- *SOX 404 Assessments and Financial Reporting Errors.*
 - AAA Annual Conference 2006, Washington DC.
- *Internal Control over Financial Reporting: Is the Market Indifferent?*
 - Oklahoma State University Accounting Workshop, 2006.
 - AAA Annual Conference 2006, Washington DC.

* Presented by co-authors

CONFERENCE DISCUSSION

- Hawaii Accounting Research Conference 2020
- AAA Midyear Auditing Section 2013, 2014, 2016, 2017, 2018, 2020
- AAA Annual Meeting 2015

TEACHING EXPERIENCE

Undergraduate and graduate student:

- *ACCT 595*: Advanced Accounting (Graduate), Iowa State University, 2017- present
- *ACCT 495*: Advanced Accounting, Iowa State University, 2017- present
- *ACCT 386*: Intermediate Accounting I, Iowa State University, 2010-present
- *ACCT 285*: Managerial Accounting, Iowa State University, 2009-2010
- *ACCT 201*: Managerial Accounting, University of Kansas, 2007-2008

Doctoral Student:

- *Danni Tu* (Dissertation Committee, Member) (Initial Placement: Southern Illinois University)

HONORS AND AWARDS

- College of Business Mini Grant, Iowa State University 2020
- College of Business Bootstrap Grant, Iowa State University 2018
- College of Business Junior Faculty Research Award Finalist 2016
- Summer Research Grant, Iowa State University 2014
- College of Business Bootstrap Grant, Iowa State University 2014
- College of Business Junior Faculty Research Award Finalist 2012
- Max E. Fessler Dissertation Award, University of Kansas 2009
- FARS Doctoral Consortium Fellow 2008
- Dissertation Fellowship, University of Kansas 2007, 2008
- American Accounting Association/ Deloitte Doctoral Consortium Fellow 2007
- International Accounting Doctoral Consortium Fellow 2006
- Walter S. Sutton KPMG Scholarship, University of Kansas 2006

PROFESSIONAL AND INSTITUTIONAL SERVICE

Professional Service:

Committee

- AAA Distinguished Contributions to Accounting Literature Award Selection Committee
- AAA Membership and Regional Coordinators Committee

Journal review

- The Accounting Review
- Auditing: A Journal of Practice & Theory
- Accounting Horizons
- Journal of Accounting, Auditing and Finance
- Journal of Business Ethics
- Accounting and the Public Interest
- Journal of Information Systems
- Review of Quantitative Finance and Accounting
- Advances in Accounting

Conference review

- Reviewer for AAA Annual Meeting
- Reviewer for AAA Midyear Auditing Section
- Reviewer for AAA FARS Midyear
- Reviewer for Hawaii Accounting Research Conference

Institutional Service

University:

- Faculty Review Board 2024- present
- Faculty Senate 2014-2016, 2021-2024
- University Governance Council 2021- 2023

- Presidential Interdisciplinary Research Initiative (PIRI) Review Committee 2020-present
- Office of the Vice President for Research Internal Funding Proposal Evaluation Committee 2020- present
- Appeals Committee 2014-2020
- Appeals Committee Ad Hoc Investigation Committee 2019
- Chinese Students and Scholars Association, Adviser, 2015- 2022
- Judiciary and Appeals Council 2014- 2016

College:

- Faculty Executive Committee 2014-2016, 2021 -present
- College Building Committee 2018
- College Promotion and Tenure Committee 2017
- International Program Committee 2012- 2014
- Business Learning Team Committee 2009-2011

Department:

- Scholarship and Student Awards Committee 2023-present
- Accounting Workshop Committee 2023-present
- Promotion & Tenure Committee (Chair) 2020-2021
- PhD Director Recruiting Committee (Chair) 2020-2022
- Ph.D Task Force (Chair) 2019-2021
- Journal List Review Committee (Chair) 2020-2021
- Curriculum Committee (Member) 2019-2020
- Promotion & Tenure Committee (Member) 2016-2018
- Promotion & Tenure Document Task Force (Member) 2016-2017
- Ph.D Task Force (Member) 2014-2015
- Faculty Search Committee (Member) 2010-2012, 2017
- Contemporary Issues in Accounting Conference (Presenter) 2010