

## 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

### TEACHING EXPERIENCE

- *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

### PUBLICATIONS

- 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., Jia, Y. and **Wang, Q.** Auditor Effect on Merger and Acquisition Outcomes: Evidence from Targets' Auditor-Provided Nonaudit Services. (*under revision for resubmission to The Accounting Review*)
- Cowan, A., Jeffrey, C. and **Wang, Q.** Does Writing Down Goodwill Imperil a CEO's Job? (*under review at Journal of Corporate Finance*)
- Guo, F., Kaplan, S.E., Sun, L. and **Wang, Q.** Looking Beyond Accounting: The Effect of Clients' Operating Lawsuits on Audit Fees and Audit Quality. (*prepare for submission*)

## CONFERENCES AND INVITED PRESENTATIONS

- *Auditor Effect on Merger and Acquisition Outcomes: Evidence from Targets' Auditor-Provided Nonaudit Services.*
  - Hawaii Accounting Research Conference 2021
  - PCAOB Conference on Auditing and Capital Markets 2020
  - University of Kansas Accounting Workshop 2020
  - Iowa State University Workshop 2020
- *Looking Beyond Accounting: The Effect of Clients' Operating Lawsuits on Audit Fees and Audit Quality.*
  - AAA Annual Meeting 2020\*
  - Iowa State University Workshop 2019

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

## 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
- AIS PhD Scholarship, University of Kansas 2004-2005, 2005-2006, 2006-2007
- Dean's List, University of Kansas 2004-2005, 2005-2006, 2006-2007, 2007-2008

## PROFESSIONAL AND INSTITUTIONAL SERVICE

### *Professional Service:*

#### *Journal review*

- *Auditing: A Journal of Practice & Theory* 2016, 2017, 2018, 2019, 2020, 2021
- *Accounting and the Public Interest* 2016
- *Advances in Accounting* 2013
- *Journal of Accounting, Auditing and Finance* 2020
- *Journal of Information Systems* 2018
- *Managerial Auditing Journal* 2013, 2016
- *Review of Quantitative Finance and Accounting* 2011

#### *Conference review*

- Reviewer for AAA Annual Meeting 2015, 2017, 2020
- Reviewer for AAA Midyear Auditing Section 2013, 2014, 2015, 2016, 2017, 2019, 2020, 2021
- Reviewer for AAA FARS Midyear 2013, 2014, 2017, 2020
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### *Institutional Service*

#### *University:*

- Presidential Interdisciplinary Research Initiative (PIRI) Review Committee 2020-present
- Office of the Vice President for Research Internal Funding Proposal Evaluation Committee 2020- present
- University Governance Council 2021- present
- Faculty Senate 2014, 2015, 2016, 2021-present
- Appeals Committee 2014-2020
- Appeals Committee Ad Hoc Investigation Committee 2019
- Chinese Students and Scholars Association, Adviser, 2015- present
- Judiciary and Appeals Council 2014, 2015, 2016

#### *College:*

- Faculty Executive Committee 2014, 2015, 2016, 2021 -present
- College Building Committee 2018
- College Promotion & Tenure Committee 2017
- International Program Committee 2012, 2013, 2014
- Business Learning Team Committee 2009, 2010, 2011

#### *Department:*

- Department Promotion & Tenure Committee (Chair) 2020, 2021
- Department Ph.D Task Force (Chair) 2019, 2021
- Department Journal List Review Committee (Chair) 2020, 2021
- Department Curriculum Committee (Member) 2019, 2020
- Department Promotion & Tenure Committee (Member) 2016, 2017, 2018
- Department Promotion & Tenure Document Task Force (Member) 2016, 2017
- PhD Program Committee (Member) 2014, 2015
- Accounting Faculty Search Committee (Member) 2010, 2011, 2012, 2017
- Iowa State University Contemporary Issues in Accounting Conference (Presenter) 2010