

Xu Jiang

Last update: Wednesday 14th August, 2019

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| CONTACT INFORMATION | Magat A434 Fuqua School of Business Duke University Durham, NC 27707 USA | <i>Cell:</i> (612) 205-6150 <i>Office:</i> (919) 660-7928 <i>E-mail:</i> xu.jiang@duke.edu |
| ACADEMIC APPOINTMENT | Assistant Professor of Accounting at Carnegie Mellon University, 09/2011-06/2012 Assistant Professor of Accounting at Duke University, 07/2012- present | |
| EDUCATION | University of Minnesota , Minneapolis, MN USA Ph.D. Business Administration (Accounting), May 2011 | |
| RESEARCH INTERESTS | Information Economics; Accounting Standard Setting; Accounting Conservatism; Fair Value Accounting; Disclosure and Real Effects; Contract Theory. | |
| TEACHING INTERESTS | Financial (introductory and intermediate preferred) and managerial accounting at both undergraduate, graduate and MBA levels; Financial statement analysis; Ph.D. seminar on disclosure and real effects; Ph.D. seminar on the agency problem and its application in accounting. | |
| PUBLICATIONS | <p>“The Impact of Financial Histories on Individuals and Society: A Replication of and Extension of Berg et al. (1995)”, with Radhika Lunawat and Brian Shapiro. <i>Research in Experimental Economics</i>, 18 (2015), 95-135.</p> <p>“Biases in Accounting and Non-Accounting Information: Substitutes or Complements? ”, <i>Journal of Accounting Research</i>, 54 (2016), 1297-1330.</p> <p>“Properties of Optimal Accounting Rules in a Signaling Game”, with Ming Yang, <i>Journal of Accounting and Economics</i>, 63 (2017), 499-512.</p> <p>“Reporting Choices in the Shadow of Panic Runs”, with Pingyang Gao, <i>Journal of Accounting and Economics</i>, 65 (2018), 85-108.</p> <p>“Does Audit Transparency Improve Audit Quality and Investment Efficiency?”, with Qi Chen and Yun Zhang, <i>The Accounting Review</i>, Forthcoming.</p> <p>“Firm Value and Market Liquidity around the Adoption of Common Accounting Standards”, with Pingyang Gao and Gaoqing Zhang, <i>Journal of Accounting and Economics</i>, Forthcoming.</p> <p>“The Economic Consequences of Discrete Recognition and Continuous Measurement”, with Pingyang Gao, <i>Journal of Accounting and Economics</i>, Forthcoming.</p> | |
| ACTIVE WORKING PAPERS | <p>“Accounting Discretion, Managerial Myopia, and Investment Efficiency”, with Baohua Xin.</p> <p>“Optimal Disclosure Rule and Efficient Liquidation”, with Ming Yang.</p> <p>“Earnings Management, Reporting Frequency and Agency Cost”</p> <p>“Tax Avoidance and Tax Incidence”, with Scott Dyreng, Martin Jacob and Max Muller.</p> | |

“ To Recognize or Not to Recognize Assets when Future Benefits Are Uncertain”, with Chandra Kanodia and Gaoqing Zhang.

“ The Effects of Asymmetric Disclosure on Price Informativeness and Firm Performance”, with Qi Chen, Zeqiong Huang, Gaoqing Zhang and Yun Zhang.

“ Manipulation, Panic Runs and the Short Selling Ban”, with Pingyang Gao and Jinzhi Lu.

“Public Communication between Managers and Analysts”, with Phil Stocken.

“FDIC Loss-Share Contracts in Failed-Bank Auctions ”, with Matt Kubic.

“Why is Certified Financial Reporting Mandatory? A Real-Effects Perspective”, with Baohua Xin and Yan Xiong.

“The Optimal Reservation Price ”, with Yin Xue and Zheng Wen.

HONORS AND AWARDS

USTC Excellent Student Scholarship: 1998-1999, 1999-2000, 2000-2001
Earnest Heilman Ph.D. Fellowship: 2006,2007.
Terry Tranter Ph.D. Fellowship: 2008,2009.
Master of Management Studies Excellence in Teaching Award, Duke University, 2016.
FARS Excellence in Reviewing Award, 2017.

PRESENTATIONS (INCLUDING SCHEDULED)

2011: Duke University, University of Toronto, University of Chicago, Yale University, University of Texas-Austin, Carnegie Mellon University, Hong Kong University of Science and Technology, Chinese University of Hong Kong.
2012: Duke University, AAA Annual Meeting.
2013: National Taiwan University, Minnesota-Chicago Accounting Theory Conference
2014: Junior Theory Conference, Minnesota-Chicago Accounting Theory Conference, Duke/UNC Fall Camp, Hong Kong University of Science and Technology Accounting Research Symposium, National Taiwan University
2015: University of Minnesota, Duke finance brownbag
2016: Duke summer research series seminar, Duke accounting brownbag, University of Minnesota, Hong Kong University
2017: AAA Annual Meeting
2018: Duke University, Washington University in St. Louis, Dartmouth College, Purdue Accounting Conference
2019: University of Toronto, FDIC, CMU Accounting Conference (discussant), George Washington University
2020: University of California at San Diego, Stanford University

CONFERENCE PARTICIPATIONS

Chicago-Minnesota Theory Conference: 2005-2010, 2012-2014 (presenter in 2013 and 2014), 2017, 2018
Minnesota Empirical Conference: 2006-2011
Midwest Accounting Research Mini Conference: 2007,2009
University of Texas-Austin Accounting Research Conference: 2009, 2018
American Accounting Association Financial Accounting and Reporting Section Doctoral Student Consortium and Midyear Meeting: 2009
American Accounting Association Annual Meeting: 2011 (moderator and discussant), 2012 (presenter),2014 (discussant), 2017 (presenter)
CMU Accounting Mini Conference: 2011-2014, 2018-2019
Penn State Accounting Research Conference: 2012, 2018

Duke-UNC Fall Camp: 2012-2019
 Toronto Accounting Research Conference: 2013, 2014
 Junior Accounting Theory Conference: 2011-2014, 2016-2019
 Purdue Accounting Theory Conference: 2015, 2017-2019
 University of Alberta Accounting Research Conference: 2017
 Theory and Inference in Accounting Research Conference: 2019
 Stanford Accounting Summer Camp: 2019

TEACHING EXPERIENCE

Duke University, Durham, NC USA

Instructor

- ACCOUNTNG 510F Foundations of Financial Accounting, Summer 2012-2015. (Recent rating: 6.7 out of 7)

Instructor

- ACCOUNTNG 590W Financial Accounting, Summer 2016-2019 (Recent rating: 6.2 out of 7).

Co-Instructor

- BA 932 Accounting Seminar: Analytical, Fall 2012-2016, Fall 2018-2019.

Instructor

- BA 932 Accounting Seminar: Analytical, Fall 2017.

Carnegie Mellon University, Pittsburgh, PA USA

Instructor

- 70-122 Introduction to Accounting, Fall 2011.

University of Minnesota, Minneapolis, MN USA

Instructor

- ACCT 2050 Introduction to Financial Reporting, Fall 2007-2008.

MEDIA MENTIONS

“How strict accounting rules could cause bank failures”, Chicago Booth Review, May 22, 2016, url: <http://review.chicagobooth.edu/public-policy/2016/article/how-strict-accounting-rules-could-cause-bank-failures>

“Banks need leeway in reporting assets”, Fuqua Insights, March 17, 2017, url: <https://www.fuqua.duke.edu/insights/jiang-reporting.WNEo3m8rKUk>

“How Requiring More From Auditors Could Backfire”, Fuqua Insights, November 29th, 2017, url: <https://www.fuqua.duke.edu/duke-fuqua-insights/xu-jiang-explains-how-requiring-more-auditors-could-backfire>

DISSERTATION COMMITTEES

Ying Xue, Duke University, Finance, 2014, Committee Member (First Placement: Bank of Montreal)

Thomas Steffen, Duke University, Accounting, 2015, Committee Member (First Placement: Yale)

Zeqiong Huang, Duke University, Accounting, 2016, Committee Member (First Placement: Yale)

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| PROFESSIONAL ACTIVITIES | Ad Hoc Reviewer for Contemporary Accounting Research (including CAR Conference), Journal of Accounting Research (including JAR Conference), The Accounting Review, Accounting Horizons , Management Science, Journal of Public Finance and Public Choice. Reviewer for various American Accounting Association annual meetings and Financial Accounting Reporting Section midyear meetings; Hawai Accounting Research conference |
| PROFESSIONAL AFFILIATIONS | Member, American Accounting Association Member, American Finance Association Member, Chinese Accounting Professors' Association of North America |