

Xu Jiang

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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	“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. “Biases in Accounting and Non-Accounting Information: Substitutes or Complements? ”, <i>Journal of Accounting Research</i> , 54 (2016), 1297-1330. “Properties of Optimal Accounting Rules in a Signaling Game”, with Ming Yang, <i>Journal of Accounting and Economics</i> , 63 (2017), 499-512. “Reporting Choices in the Shadow of Panic Runs”, with Pingyang Gao, <i>Journal of Accounting and Economics</i> , 65 (2018), 85-108. “Does Audit Transparency Improve Audit Quality and Investment Efficiency?”, with Qi Chen and Yun Zhang, <i>The Accounting Review</i> , 94 (2019), 189-214. “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> , 68 (2019), 101220. “The Economic Consequences of Discrete Recognition and Continuous Measurement”, with Pingyang Gao, <i>Journal of Accounting and Economics</i> , 69 (2020), 101250. “Asymmetric Reporting Timeliness and Informational Feedback”, with Qi Chen, Zeqiong Huang, Gaoqing Zhang and Yun Zhang, <i>Management Science</i> , forthcoming.	
ACTIVE WORKING PAPERS	“Accounting Discretion, Managerial Myopia, and Investment Efficiency”, with Baohua Xin. “Tax Avoidance and Tax Incidence”, with Scott Dyreng, Martin Jacob and Max Muller.	

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

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

“Optimal Disclosure Rule and Efficient Liquidation”, with Ming Yang.

“Earnings Management, Reporting Frequency and Agency Cost”.

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

“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.

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: 2015 Financial Accounting and Reporting Section Midyear meeting (discussant), 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, 2019 Conference of Financial Economics and Accounting

2020: 2020 Financial Accounting and Reporting Section Midyear meeting (presenter and discussant), University of California at San Diego, Stanford University, 6th Berlin-Vallendar Conference on Tax Research (discussant)

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
 UCLA Accounting Conference: 2020
 JAR Conference: 2020

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>

PHD STUDENT
SERVICING

Ying Xue, Duke University, Finance, 2014, Dissertation Committee Member (First Placement:

Bank of Montreal)

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

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

Yufei Lin, Duke University, Accounting, 2020, Committee Member (First Placement: Chinese University of Hong Kong Shenzhen)

Eric He, Duke University, Accounting, Second-Year Paper Committee Member

Jing Liu, Duke University, Finance, Second-Year Paper Committee Member

Vincent Zhang, Duke University, Accounting, Second-Year Paper Committee Member

PROFESSIONAL
ACTIVITIES

Ad Hoc Reviewer for Contemporary Accounting Research, Journal of Accounting Research, 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; Emerging Technologies Conference

PROFESSIONAL
AFFILIATIONS

Member, American Accounting Association

Member, American Finance Association

Member, Chinese Accounting Professors' Association of North America