

Curriculum Vitae

- A) Name: Kun Wang
- B) College or School: JHJ School of Business
- C) Department: Accounting
- D) Date and Rank of First Appointment: August, 2015, Assistant Professor
- E) Secondary Appointments: None
- F) Years Granted Toward Tenure at Time of Employment: 5
- G) Current Rank: Professor
- H) Date of Current Rank: September 1, 2017
- I) Date of Tenure: September 1, 2011
- K) Years of Academic Service: 15
- L) Whether or not degree is terminal (with explanation if degree is not a doctorate):

Terminal

M) Schools Attended:

Texas A&M University-College Station	August 2001 - May 2005
New Mexico State University	August 1999 - June 2001
Beijing Technology and Business University	September 1993 – June 1996
Shanxi University of Finance & Economics	September 1989 – June 1993

N) Degrees Earned:

Ph.D.	May, 2005
Major: Accounting	Minor: Finance
Maser of Accountancy	May, 2001
Major: Accounting	Minor: Accounting Information System
Maser of Accountancy	June, 1996

Major: Accounting

B.A.

June, 1989

Major: Accounting

O) Special Training Programs: Certified Public Accountant (China)

P) Field (s) of Interest

- 1) Teaching: Financial Accounting, Managerial/Cost Accounting, Governmental and Not-for-Profit Accounting
- 2) Research: Financial Accounting, International Accounting, Auditing, Not-for-Profit Accounting, Accounting Education

Q) Professional Employment:

Professor of Accounting, Texas Southern University (September 2017- Present).
Associate Professor of Accounting, Texas Southern University (September 2011- August 2017).
Assistant Professor of Accounting, Texas Southern University (September 2005- August 2011).

Financial Accounting, Managerial Accounting, Cost Accounting, Intermediate Accounting I & II,
Seminar in Managerial Accounting, Advanced Topics in Accounting, Served as coordinator of
Principal Accounting I

Graduate Research and Teaching Assistant, Texas A&M University (August 2001 – May 2005):
Financial Accounting, Managerial Accounting, and Auditing

Graduate Research and Teaching Assistant, New Mexico State University (August 1999 – May
2001): Financial Accounting, Managerial Accounting

Assistant Professor of Accounting, University of International Business and Economics
(Beijing, China), September 1996 – July 1999
Financial Accounting, Managerial Accounting, Cost Accounting

R) Consultantships and Professional Services:

Zhongrui Accounting Firm (Beijing, China), part time, auditing and consulting, 1995-1997

Asia-Info (Beijing, China), part time, financial and managerial accountants, 1997-1999

S) Organizations: memberships and offices held

American Accounting Association: 2005-

Institute of Management Accountants: 2002-

T) Fellowships and Honors:

American Accounting Association New Faculty Consortium Fellow, Leesburg, Virginia, February 2005

American Accounting Association Doctoral Consortium Fellow in Auditing 2004.

American Accounting Association Southwest Region Doctoral Consortium Fellow 2004.

Regents Fellowship 2001-2004, Texas A&M University.

Mays Business School Doctoral Fellowship 2003-2004, Texas A&M University

U) Awards and Prizes:

McGraw-Hill/Irwin Distinguished Paper Award, AAA Southwest Region Conference, 2008.

Mays Business School Doctoral Student Teaching Award: 2003-2004. Texas A&M University.

Excellent Teaching Award, University of International Business and Economics, 1997

V) Grants; dates, amounts, whether approved and/or funded, candidate's level of participation, and whether or not Principal Investigator

JHJ Seed Grant approved and funded, October, 2015, \$1,000, principal Investigator.

HJ Seed Grant approved and funded, October, 2014, \$1,000, principal Investigator.

JHJ Seed Grant approved and funded, October, 2013, \$750, not a principal investigator.

Faculty Seed Grant, 2005-2006, Texas Southern University, not a principal investigator

W) Scholarship

1) Publications and Presentations with complete citations

(a) Books or Monographs:

Book Chapters (in Chinese)

Financial Accounting (Book). International Business and Economics Press, 1998.

Advanced Auditing (Book chapters). Chinese Auditing Press, 1995.

(b) Articles: None

(c) Reviews of candidate's scholarly/creative works: None

(d) Abstracts and Scholarly Papers

Wang, K., O. S. 2021. Initial Evidence of the Impact of COVID-19 on Governmental Financial Performance and Risk Management. *Journal of International Finance Studies*, forthcoming.

Wang, K., O. S. 2020. Case Studies in Teaching Accounting Information System Using SAP. *Journal of International Finance Studies*. Volume 20, Issue 1, p37-42.

Wang, K., O. S. 2019. Budgetary Comparison Analysis- Evidence from Texas Municipalities. *Journal of International Finance and Economics*, December.

O. S. Wang, K., 2019. Accounting Curriculum and Data Analytics. *Review of Business Research*, Volume 19, Issue 2.

O. S., Wang, K. 2017. Student Accounting Research in the Digital Era in a Graduate Seminar Course. *Journal of International Finance Studies*, Volume 17, Issue 2, p65-70, December.

Wang, K., O. S. 2016. Governmental Spending and Composition –Evidence from Texas. *Journal of International Finance Studies*, 16(2), 19-26.

Wang, K., O. S. 2015. Case studies as an Effective Teaching Tool in Governmental and Not-for-Profit Accounting. *The Journal of Global Business Management*, 11 (2).

Wang, K., O. S. 2015 A New Approach to Teach Accrual Accounting and Internal Adjustment. *Journal of Academy of Business and Economics™ (JABE)*, 15 (3).

O, S., K. Wang, 2014. Preparing Minority Graduate Students for CPA Examinations: Integrated Curriculum. *California Business Review*.

Wang, K, S. O., Chu, B., 2014. Auditor Competition, Auditor Market Share, and Audit Pricing – Evidence From a Developing Country", *Journal of Global Business Management*, (10) 1, April 2014

Wang, K, S. O., Chu, B., 2012. The Impact of Audit Firm Size and Locality on Audit Fees in An Emerging Market: Evidence from China, *Journal of Academy of Business and Economics*, 12 (4).

Wang, K, S. O., and Z. Iqbal. 2011 Auditor Market Share and Industry Specialization of Non-Big 4 Firms, *Journal of Accounting and Finance*, 11 (2).

Feucht, F. J., Imhof, M., Smith, L.M., and Wang, K. 2011. The Call for Increasing the International Component of Accounting Education, *Academy of Accounting and Financial Studies Journal*, 15 (3).

- Iqbal, Z. K. Wang, and S. O, 2011 “Board Characteristics and Market Reactions to backdating,” *Journal of Economics and Finance* 35 (2011), 104-115.
- Smith, K.T., L.M. Smith, and K. Wang. 2010. Does Brand Management of Corporate Reputation Translate into Higher Market Value? *Journal of Strategic Marketing*, 2010, 18 (3), pp. 201-221.
- Iqbal, Z., S. O., and K. Wang. 2010. Incentive Effects of New Stock Options for Executives and Their Share Ownership in the Firm” *Review of Business Research*, Vol. 10, Number 4,
- Wang, K. and Smith, L. M. 2009. “How Different GAAPs Affect Performance of Valuation Models: Evidence from Asia-Based Companies”, *Advances in Accounting Incorporating Advances in International Accounting*, 25 (2).
- O, S. and Wang, K. 2009. “Competition and Low balling: Evidence from the Texas Municipal Audit Market”, *Journal of Global Business Management*, 5 (1).
- Wang, K., O, S., Iqbal, Z. 2009. “Audit pricing and auditor industry specialization: Evidence from China”, *Journal of International Accounting, Auditing, & Taxation*, 18 (1).
- Wang, K. 2008 “Does Pre-deal Research Reduce IPO Underpricing?” *Pacific Accounting Review*, 20 (2).
- Smith, L. M., Sagafi-Nejad, Tagi, and Wang, K. 2008. “Going international” *Accounting and auditing standards*, *Internal Auditing*, July/August 2008.
- Iqbal, Z., Wang, K. and Tai, C. 2008. “Information Content of Insider Sales and Diversification Need of Executives”, *Journal of Financial and Economic Practice*, Spring 2008.
- Wang, K. O. S. and Claiborne, M. C. 2008. “Determinants and Consequences of Voluntary Disclosure in an Emerging Market: Evidence from China”, *Journal of International Accounting, Auditing, & Taxation*, 17 (1).
- Wang, K. and Wilkins, M. 2007. “The Impact of Audit Firm Industry Differentiation on IPO Underpricing”, *Pacific Accounting Review*, 19 (2).
- Iqbal, Z., Shetty, S., and Wang, K. 2007. “Further Evidence on Insider Trading and the Merits of Securities Class Action”, *Journal of Financial Research*, 30 (4), pp.433-545.
- Wang, K. and Iqbal, Z. 2006. “A reexamination of the association between auditor choice, retained ownership, and earnings disclosure for IPOs”, *International Journal of Managerial Finance*, 2 (3).
- (e) Artistic Exhibits (group, invited, one-person) and Performances (directed, written, performed): None
- (f) Other:

Paper reviewer of Pacific Accounting Review, Journal of Accounting and Taxation, International Journal of Auditing, Emerging Markets, Finance and Trade (EMFT), American Accounting Association Southwest Regional Conference, Southwestern Business Administration Teaching Conference, and other conferences/journals in various years.

(g) Research Presentations

Wang, K., O. S. 2020. Case Studies in Teaching Accounting Information System Using SAP. International Academy of Business and Economics conference, New York Virtual, October 16-18, 2020.

Wang, K., O. S. 2019. Budgetary Comparison Analysis- Evidence from Texas Municipalities. International Academy of Business and Economics conference, Houston, December 12-14, 2019.

O. S. Wang, K., 2019. Accounting Curriculum and Data Analytics. *Review of Business Research*, 19, Issue 2. International Academy of Business and Economics conference, Las Vegas, October 5-7, 2019.

Analysis of Governmental Fund Performance: Evidence from Texas Municipalities. International Academy of Business and Economics conference, October 11-13, 2018, New York.

Student Accounting Research in the Digital Era in a Graduate Seminar Course. Southwest teaching conference, Texas Southern University, October 2017.

Governmental Spending Trend and Composition, Evidence from Texas. With Sewon O, International Academy of Business and Economics, October 15-16, 2016, Las Vegas.

Case studies as an effective teaching tool in governmental and not-for-profit accounting, Southwest teaching conference, Texas Southern University, October 31 2015

Preparing Minority Graduate Students for CPA Examinations: Integrated Curriculum. Southwest teaching conference, Texas Southern University, October 2014

Non Big 4 Audit Market in an Emerging Economy. With Sewon O, International Academy of Business and Economics, October 2014, Las Vegas.

A New Approach to teach Internal Adjustments in Intermediate Accounting. Southwestern Business Administration Teaching Conference, October 2014, Houston, Texas.

The Impact of Audit Firm Size and Locality on Audit Fees in an Emerging Market: Evidence from China, International Academy of Business and Economics, With Sewon O, October 2012, Las Vegas.

Does Industry Specialization Pay? Southwest American Accounting Association conference (SWAAA) March 2010, Dallas, Texas.

Competition and Low balling: Evidence from the Texas Municipal Audit Market. Southwest American Accounting Association conference (SWAAA) February 2009, Oklahoma City, Oklahoma.

Incorporating of IFRS into Teaching of Intermediate Accounting, Southwestern Business Administration Teaching Conference, October 2008, Houston, Texas.

Audit Pricing and Auditor Industry Specialization in an Emerging Market: Evidence from China. American Accounting Association, August 2008, Anaheim, California.

Does Pre-deal Research Reduce IPO Underpricing? With Sewon O, Eastern Finance Conference, April 2008, Petersburg, Florida.

Audit Pricing and Auditor Industry Specialization in an Emerging Market: Evidence from China, Southwest American Accounting Association conference (SWAAA) March 2008, Houston, Texas.

A Comparison of the Performance of Valuation Models: Evidence from Cross-listed Firms in the U.S. With Sewon O, American Accounting Association national meeting August 2007, San Francisco, California.

Determinants and Consequences of in an Emerging Economy: Evidence from China, American Accounting Association conference Southwest (SWAAA) February 2007, San Antonio, Texas.

Further Evidence on Insider Trading and the Merits of Securities Class Action. Western Economic Association International 81th conference, January 2007, Beijing, China, also served as discussant.

A Comparison of the Performance of Valuation Models: Evidence from Cross-listed Firms in the U.S., Western Economic Association International 81th conference, January 2007, Beijing, China.

A Comparison of the Performance of Valuation Models: Evidence from Cross-listed Firms in the U.S., Southwest American Accounting Association conference, March 2006, Oklahoma City, Oklahoma.

A reexamination of the association between auditor choice, retained ownership, and earnings disclosure for IPOs. Southwest American Accounting Association conference, March 2004, Austin, Texas, also served as discussant.

Does culture impact auditors' materiality judgment, evidence from China and the US? Southwest American Accounting Association conference, March 2004, Austin, Texas.

X) Teaching (Classroom, graduate, and professional):

1. Load and level by year since coming to Texas Southern University

2016: 6 courses including 1 graduate courses
2015: 7 undergraduate courses
2014: 7 undergraduate courses
2013: 6 undergraduate courses
2012: 7 courses including 2 graduate courses
2011: 7 undergraduate courses
2010: 7 courses including 2 graduate course
2009: 7 undergraduate courses
2008: 7 undergraduate courses
2007: 7 undergraduate courses
2006: 7 undergraduate courses
2005: 3 undergraduate courses

2. Other contributions to the area of teaching

Curriculum Development and Course Revision

During 2007-2011 period, I participated in the development of 120 hour BBA in Accounting program, Five Year Accounting program, and MBA with Accounting Concentration program. During 2012-2014, I made a major revision to a graduate course “Governmental and Not-for-Profit Accounting” so that the course can be qualified as “accounting research and analysis” course by the Texas State Board of Public Accountancy.

Team-Teaching and Other Course Development

During 2008-2010, I taught CPA Boot Camp (Team-Teaching – non-credit course) for accounting students.

I attended numerous teaching/educational and other professional conferences/seminars and utilized/integrated the knowledge /skills obtained from those conferences to the classroom teaching. Information regarding changes to the CPA examination was reflected in my lecture and assignments, for example. The following is the list of teaching and professional conferences/forums I attended.

- Texas Society of Certified Public Accountants Accounting Education Conference, 2007 - 2015.
- Southern Business Administration Teaching Conference, Houston, Texas, 2007 - 2015
- American Accounting Association Southwest Conference, 2004 – 2010

- American Accounting Association New Faculty Consortium, Leesburg, Virginia, February, 2006.
- American Accounting Association Midyear Auditing Conference, January, 2004
- American Accounting Association National Conference, San Antonio, August, 2002.

Y) Graduate contributions- Theses and Dissertations:

I supervised a number of theses that graduate accounting students wrote in financial accounting area that was a requirement of the graduate courses.

Z) Service to the University, the Profession and the Community:

Service to the University/College/Department

I have served on numerous committees as follows.

- University Library Committee: 2007-2014
- JHJ School of Business Faculty Committee, Chair: 2001-2014
- JHJ School of Business Graduate Committee, Chair: 2005-
- JHJ School of Business Library Committee: 2008-
- JHJ School of Business Teaching Conference Committee: 2015-
- Faculty Coordinator, JHJ EMBA Summer China Trip: 2009, 2012
- Department of Accounting and Finance Grievance Committee: 2006-
- Accounting Department New Faculty Hiring Committee, Chair: 2016-
- Accounting Department Accounting Faculty Search Committee: 2008-2012
- Accounting Department Curriculum Committee: 2013-
- Accounting Textbook Committee: 2007-2015

Service to Profession

Reviewer – Southwester Teaching Conference: 2009-

Reviewer – International Journal of Auditing: 2014

Reviewer – Journal of Accounting and Taxation: 2014

Reviewer – International Journal of Economic Sciences and Applied Research: 2013

Reviewer – Asia Pacific Management Review: 2013

Reviewer – African Journal of Business Management: 2012

Reviewer – Pacific Accounting Review: 2012

Reviewer – Emerging Markets, Finance and Trade EMFT Journal: 2012, 2010, 2008

Reviewer – American Accounting Association Southwest Region: 2008

Houston Society of CPA events such as “Scholarship Extravaganza”: 2006-2016

Houston Society of CPA Annual Award: 2009-2015

Participated in student events of Financial Executives International: 2007-2008.

Service to Community

Director, AWANA, Fort Bend Community Church: 2015-

Coordinator, Mission trip to China for Migrant Students, Fort Bend Community Church:
July 2014 and July 2015

Volunteer Service, Special Needs Family and Children Summer Camp, Fort Bend Community
Church: 2016

Volunteer Service – Austin Parkway Elementary School: 2008-2014

Volunteer Service – Quail Valley Middle School: 2015-