
MEIFANG XIANG, Ph.D, CPA

Department of Accounting & Finance
College of Business
Texas A&M University - Commerce

Cell: 608-320-7568

Email: meifang.xiang@tamuc.edu

Professional Certificates

CPA, licensed in the State of Indiana, USA, 2010
CPA, P.R. China, 2000

Current Position

Associate Professor of Department of Accounting & Finance, Texas A&M University - Commerce

Education

Purdue University, Ph.D., 2008
Central University of Finance and Economics, M.S., 2000
Central University of Finance and Economics, B.S., 1997

Academic Working Experience

2019 Fall to present	Associate Professor, Department of Accounting & Finance, Texas A&M University - Commerce
2014 - 2019 Summer	Associate Professor, Accounting Department, University of Wisconsin – Whitewater
2008 - 2014	Assistant Professor, Accounting Department, University of Wisconsin – Whitewater

Teaching Interest

- Financial Accounting
- Government & Not-for-Profit Accounting
- Financial Statement Analysis

Teaching Experience

I. Associate Professor (2019 Fall to Present)

2020 Summer	Instructor for <i>Government & Non-Profit Accounting</i> (ACCT537) at Texas A&M University - Commerce
2020 Spring	Instructor for <i>Accounting for Managers</i> (ACCT501) at Texas A&M University - Commerce
2019 Fall to present	Instructor for <i>Advanced Accounting</i> (ACCT521) at Texas A&M University - Commerce

II. Assistant / Associate Professor (2008-2019 Summer)

2018 Fall to 2019 Fall	Instructor for <i>Advanced Accounting</i> (ACCT461) at University of Wisconsin – Whitewater
2016 Fall - 2018 Spring	Instructor for <i>Intermediate Accounting I</i> (ACCT261/ACCT341) at University of Wisconsin – Whitewater
2014 to 2018 Spring	Instructor for <i>Governmental & Not-For-Profit Accounting</i> (ACCT751) at University of Wisconsin – Whitewater (Graduate/Master Level)
2013 - 2017	Instructor for <i>Financial Statement Analysis</i> (ACCT748) at University of Wisconsin – Whitewater (Graduate/Master Level)
2012 to 2019 Fall	Instructor for <i>Accounting for Nonprofit Organizations</i> (ACCT463) at University of Wisconsin – Whitewater
2015 Fall	Co-instructor for Doctoral program <i>Macro Issues in Business</i> (DBA880) at University of Wisconsin – Whitewater (Graduate/Doctoral/DBA Level)
2015 Spring	Co-instructor for Doctoral program <i>Micro Issues in Business</i> (DBA870) at University of Wisconsin – Whitewater (Graduate/Doctoral/DBA Level)
2013-2014	Course-Cordinator for <i>Financial Accounting</i> (ACCT244) at University of Wisconsin – Whitewater
2011 & 2014	Instructor for <i>Advanced Accounting Theory</i> (ACCT781) at University of Wisconsin – Whitewater (Graduate/Master Level)
2008 – 2015	Instructor for <i>Financial Accounting</i> (ACCT244) at University of Wisconsin – Whitewater

III. Instructor

Jan. 2008 - May.2008	Co-Instructor for CSR 342 <i>Personal Financing</i> at Purdue University
Sept.1998 – Jan. 1999	Instructor for Financial Management at Central University of Finance and Economics (China)
Feb. 1998 – Jul. 1998	Instructor for Financial Accounting at Accounting Department, Central University of Finance and Economics (China)
Sept. 1997 – Jan.1998	Instructor for International Accounting at Accounting Department, Central University of Finance and Economics (China)

IV. Teaching Assistant

Jan. 2006 – May 2006	Teaching assistant and group discussion instructor for CSR 481 <i>Ethics and Compliance in Financial Counseling and Planning</i> at Purdue University
Aug. 2005 – Dec. 2005	Teaching assistant and lab instructor for CSR 486 <i>Retirement Planning and Employee Benefits</i> at Purdue University

V. Teaching Training

Spring 2009	Peer Coach Program at UW-Whitewater
May 2009	2009 Faculty College of UW system
Jan. 2005 – May 2005	Formal training of College Teaching (EDCI 589A) at Purdue University
Jan. 2006 – May 2006	Teaching Excellence workshop series II at Purdue University

Research Interest

- Financial Statement/Reporting
- Bank-firm Relationships
- Corporate Finance
- Profit Reinvestment
- Government & Not-for-Profit Accounting
- Accounting Education

Publications and Research Activities

I. Journal Publications

Xiang, M. & Yu, T. (2019). "Relation between Family-Related Factors and Students' Learning Performance in the First Post-Secondary Accounting Course," *The Accounting Educators' Journal*, 28, 139-158.

Xiang, M. & Hinchliffe, S. (2018). "Determinants of Students' Repeating the First College-Level Accounting Course," *Advances in Accounting Education: Teaching and Curriculum Innovations*, 18, 1-22.

Xiang, M. (2017). "Privatization, Credit Application, and Credit Constraint in Eastern Europe and Central Asia," *Journal of Applied Business and Economics*, 19(2), 50-85.

Xiang, M. (2016). "Improving the Quality of Learning in Accounting through Advice and Learning Experiences from Former Students," *Advances in Accounting Education: Teaching and Curriculum Innovations*, 18, 1-22.

Chakravarty, S. & **Xiang, M.** (2013). "The International Evidence on Discouraged Small Businesses," *Journal of Empirical Finance*, 20, 63-82.

Xiang, M. & Holmes, L. (2012). "SFAS No. 116, Contributions Received and Contributions Made: What We Know and What We Don't?" *Journal of Higher Education Theory and Practice*, 12(5).

Xiang, M. & Gruber, R. (2012). "Student Performance in their First Post-Secondary Accounting Course: Does High School Accounting Matter?" *Advances in Accounting Education: Teaching and Curriculum Innovations*, 13, 297-311.

Chakravarty, S. & **Xiang, M.** (2011). "Reinvestment Decisions by Small Businesses in Emerging Economies," *Financial Management*, 40(3), 553-590.

Xiang, M. (2001). "Practices and Operations of the Capitals among Inner Parts of the Group," *Accounting and Auditing of CAAC (In Chinese)*, 11, 23.

Wang, W., and **Xiang, M.** (1999). "Attack of Financial Derivative Tools on Fiscal and Accounting Theory and its Countermeasures," *Journal of Central University of Finance and Economics (In Chinese)*, 143(7), 55.

Wang, W., and **Xiang, M.** (1999). "Foreground of Environmental Accounting," *News of Chinese Finance and Economics (In Chinese)*, 67(3).

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- Wang, W., and **Xiang, M.** (1999). "Social Responsibility Accounting," *Journal of Financial Accounting (In Chinese)*, 121(6), 5,
- Xiang, M.** (1998). "Studies on Environmental Accounting," *Theory and Practice of Finance and Economics (In Chinese)*, 94(4), 83.
- Wang, W., and **Xiang, M.** (1998). "Characteristics of Financial Derivative Tools," *Advance of Enterprise Technology (In Chinese)*, 106(7), 28.
- Wang, W., and **Xiang, M.** (1998). "Analysis of Human Resources Accounting," *Journal of Central University of Finance and Economics (In Chinese)*, 6, 54.
- Xiang, M.** (1996). "Some Effects of Innovation to Bank Credit," *Theory and Practice of Finance and Economics (In Chinese)*, 83(5), 18.
- Xiang, M.** (1995). "Tax Agency and its Effects on Accounting," *Modern Finance Herald (In Chinese)*, 55(6), 25.

II. Conference Presentation

- "A Preliminary Study of the Impact of Accounting Students' Exam Time Usage on Their Exam Performance," 2018 AAA Annual Meeting, Washington DC, August 5-8. Paper presented by Meifang Xiang.
- "An Empirical Study of Accounting Curriculum Settlement Influence on Professional Ethics Judgment," 2018 AAA SW Region Meeting/45th Annual Meeting of Federation of Business Disciplines, Albuquerque, New Mexico, March 7-10. Presented by Zhuo Zhang.
- "Understand Inventory Recording in Principle Financial Accounting," 2017 AAA 2017 Teaching, Learning and Curriculum Section Midyear Colloquium, Tampa, Florida, November 16-18. Presented by Meifang Xiang.
- "An Empirical Study of Students' Retaking the First Post-Secondary Accounting Course," 2017 AAA Annual Meeting, San Diego, August 5-10. Paper presented by Meifang Xiang.
- "Impact of Family Related Factors on Students' Learning Performance in the First Post-Secondary Accounting Course," 2016 AAA Annual Meeting, New York, August 5-10. Paper presented by Meifang Xiang.
- "An Empirical Study of Students' Retaking their First Post-Secondary Accounting Course," 2015 AAA Annual Meeting, Chicago, August 9-12. Paper presented by Meifang Xiang.
- "Who Does Not Need Credit? Evidence from Developing Economies," 2013 AAA Midwestern Region's Meeting, Chicago, Illinois, October 17-19. Paper will be presented by Meifang Xiang.
- "Privatization, Credit Application, and Credit Constraint in Eastern Europe and Central Asia," 2013 AAA Annual Meeting, Anaheim, CA, August 3-7. Paper presented by Meifang Xiang.
- "Institution Changes and the Pricing Efficiency of Accruals 2000-2011: Evidences from China," with Hongliang Zhang and Yuefan Sun, 2012 AAA Annual Conference Research Interaction Forum Session, Washington DC, August 4-8. Co-presented by Meifang Xiang & Hongliang Zhang.

"Improving the Quality of Learning in Accounting through Peer-provided Suggestions and Learning Experiences", 2011 Global Business and Social Science Research Conference, Beijing, China, June 20-22. Paper presented by Meifang Xiang. The Best Paper Award of the conference.

"Student Performance in their First Post-Secondary Accounting Course: Does High School Accounting Matter?" with Robert Gruber, 2011 North American Accounting Society (NAAS) meeting, Chicago, Illinois, March 23-25. Paper presented by Meifang Xiang.

"What Discourages Small Businesses from Asking for Loans? The International Evidence on Borrower Discouragement," with Sugato Chakravarty, 2009 Financial Management Association (FMA) Annual Conference, Reno, Nevada, October 21-24, 2009. Paper presented by Meifang Xiang.

"Reinvestment Decisions by Small Businesses in Emerging Economies," with Sugato Chakravarty, the 9th Annual Hawaii International Conference on Business 2009, Honolulu, Hawaii, June 12-15, 2009. Paper presented by Meifang Xiang.

"Accounting & Taxation in China," with Zheming Wang, and Zhijun Lin, 2009 American Accounting Association Annual Meeting, New York, August 1-5, 2009. Co-presented by Meifang Xiang.

"Older and Younger Women and Their Opinions about Social Security Reform and Private Accounts," with DeVaney Sharon, 2006 American Council on Consumer Interests (ACCI) Annual Conference, Baltimore, Maryland, March 15-18, 2006. Paper presented by Meifang Xiang.

IV. Working Papers

"Tax-Effort Related Stress/Obstacles and Firm's Operating Results in Developing Economies."

"Managerial Ability, Real Earnings Management and Audit Fees." with Tao Yang.

"A Preliminary Study of the Impact of Accounting Students' Exam Time Usage on Their Exam Performance."

"Relationship Banking Dynamics and Financial Stress: Do Banks and Firms Benefit From Long-term Relationships?" with Sugato Chakravarty, and Tansel Yilmazer.

Research Assistant Experience

2007 – 2008	Research assistant for Prof. Chakravarty Sugato, Purdue University
2006 – 2007	Research assistant for Prof. Sandra Liu, Purdue University
2004 – 2005	Research assistant for Extension specialist Dr. Elizabeth Kiss, Purdue University

Industrial Working Experience

2000-2002	Jinfei Economic Development Center for Aviation of CAAC (JFEDCA), Beijing, China Accountant of Finance and Administration Department Financial Manager of Jinliyuan Investment Company Supervisory Committee Member of Tianyuan Spa (a four-star spa) Supervisory Committee Member of Jinyi International Investment Company
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Industrial Internship Experience

1999	Auditor and Director of the liquid assets group at China National Petroleum Corporation (CNPC)
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- 1999 VIP Client Representative & Assistant Security Analyst at Xiangcai Stock Exchange Company
- 1998 Asset appraiser for Project of Stock Issuing in Hong Kong at China National Petroleum and Chemistry Corporation (CNPCC)
- 1998 Representative of assets appraiser in the H share evaluation project at China Telecom
- 1997 Equipment appraiser for Clearing Project in Shanxi, Xi'an Province at China Northwest Airlines
- 1996 **Audit assistant in annual auditing at China International Trust and Investment Corporation (CITIC)**
- Project of Legend Group (listed)
 - Project of Construction and City Building of Beijing (listed)

Fellowships, Honors and Awards

- 2016-2019 Robert Gruber Accounting Professorship
- 2012 Nominated and accepted for the 25th annual Scholarship & Creative Achievement Reception of UWW
- 2011 Best Paper Award, Global Business and Social Science Research Conference
- 2006-2007 Research Assistant Scholarship, Purdue University
- 2006 Fitzsimmons and Zmola Travel Awards, Purdue University
- 2005-2006 Lynn Fellowship, Purdue University
- 2004-2005 Research Assistant Scholarship, Purdue University
- 1997 Honor of Exemption from the Entrance Examination of the Graduate Program for ranking 1st during the 4-year undergraduate period (top less than 0.1%)
- 1997 Price Waterhouse Fellowship as Outstanding Accounting Graduate (top less than 0.1%)
- 1993-1997 6 consecutive Outstanding Student Scholarships, Central University of Finance and Economics (China) (top 1%)
- 1995 University Distinguished Student, Central University of Finance and Economics (China) (top 0.1%)
- 1995 Prominent Student Organization Leader Award, Central University of Finance and Economics (China) (top 0.5%)
- 1993 Highest Score in the National University Entrance Examination in Zhangjiajie (a city with a population of 1.6 million)
- 1993 Distinguished Student of Zhangjiajie (top less than 0.1%)

Professional Membership

- American Accounting Association (AAA)
- Financial Management Association (FMA)
- American Finance Association (AFA)
- Chinese Institute of Certified Public Accountants (CICPA)

Service and Other Activities

2019- Present	College Strategic Committee (TAMUC)
2019- Present	College Assurance of Learning Committee (TAMUC)
2017 – 2019	Constituency Standards Committee (Promotion) of COBE (UWW)
2016 – 2018	MPA Committee of Accounting Department (UWW)
2016 – 2018	Elections Committee of UWW
2015 - 2018	UW-Whitewater Textbook Rental Committee
2014 - 2019	Personnel Committee of Accounting Department (UWW)
2012 – 2019	Faculty Treasure of Beta Gamma Sigma Chapter, UWW
2014 - 2017	Exceptions & Appeal Committee of Accounting Department (UWW)
2014 - 2017	Research Committee of COBE (UWW)
2015 - 2016	General Education Review Committee (UWW)
2015 - 2016	Organization Committee (UWW)
2014 - 2015	Committee of DBA Program (UWW)
2014 - 2015	Search and Screen Committee of Accounting Department (UWW)
2014 - 2015	Undergraduate Curriculum Committee of COBE, UWW
2014	CoBE Dean Search and Screen Committee
2013 - 2014	Faculty and Staff Evaluation Team for Dean
2013 - 2014	Course Coordinator for <i>Financial Accounting</i> (ACCT 244)
2013	Merit Committee of Accounting Department
2012 - 2014	International Committee of College of Business and Economics
2012 - 2013	Elections Committee of UWW
2012	DQP team member representing Accounting Department of UWW
2012 - 2013	LEAP team member representing Accounting Department of UWW
2012 - 2013	General Education Review Committee of UWW
2012 - 2013	Faculty Treasure of Beta Gamma Sigma Chapter, UWW
2011 - 2012	ACCT244 Textbook Selection Committee (Accounting Department)
2009 - 2013	Undergraduate Curriculum Committee of UWW
2009 - 2013	Undergraduate Curriculum Committee of COBE, UWW
2008 - 2010	Faculty Representative on the Recreation Sports Advisory Board, UWW
1993 - 1997	President of the class at Central University of Finance and Economics (China)
1994 - 1997	Committee Member of the Student Union of Central University of Finance and Economics (China)
1997 - 2000	Publicity Officer of the graduate class