
MEIFANG XIANG, Ph.D, CPA

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

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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

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

Teaching Experience

I. Associate Professor (2019 Fall to Present)

2021 Spring	Instructor for <i>Financial Accounting</i> (ACCT502) at Texas A&M University - Commerce
2020 Fall to present	Instructor for <i>Advanced Accounting</i> (ACCT421, cross-listed with ACCT521 but with different syllabus and requirements) at Texas A&M University - Commerce
2020-2021 Summer	Instructor for <i>Government & Non-Profit Accounting</i> (ACCT437) 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 - 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 - 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 *Ethics and Compliance in Financial Counseling and Planning* at Purdue University
- Aug. 2005 - Dec. 2005 Teaching assistant and lab instructor for CSR 486 *Retirement Planning and Employee Benefits* 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
- Accounting Education
- Profit Reinvestment
- Corporate Finance

Publications and Research Activities

I. Journal Publications

Xiang, M. (2021). "Tax Inspections and Tax Administration Obstacle Reported in Developing Economies," *Journal of Applied Business and Economics*, 23(8), 35-49.

Xiang, M. (2020). An Empirical Study of the Effect of Tax Inspections/Visits on Firm's Credit Constraints in Developing Economies. *Journal of Accounting & Finance*, 20(6), 171-186.

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).

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.

III. Paper Under Review

“Tax Inspections and Tax Administration Obstacles Reported in Developing Economies.” Under review of *International Journal of Management and Business Research (IJMBR)*.

IV. Working Papers

“A Preliminary Study of the Impact of Accounting Students’ Exam Time Usage on Their Exam Performance.”

“Firms without Credit Need. Evidence from Underdeveloped Economies.” with Sugato Chakravarty.

“Tax-Effort Related Stress/Obstacles and Firm’s Operating Results in Developing Economies.”

“Relationship Banking Dynamics and Financial Stress: Do Banks and Firms Benefit From Long-term Relationships?” with Sugato Chakravarty.

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

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

Industrial Internship Experience

1999 Auditor and **Director of the liquid assets group** at China National Petroleum Corporation (CNPC)

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 1 st 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%)

Service and Other Activities

2021 - Present	Chair of College Teaching Effectiveness Committee (TAMUC)
2021	Member of Search Committee of COB Associate Dean (TAMUC)
2020	Member of College Teaching Effectiveness Committee (TAMUC)
2019 - 2020	College Strategic Committee (TAMUC)
2019 - 2020	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 Financial Accounting
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 (Beijing, China)
1997 - 2000	Publicity Officer of the graduate class