

Lin Wang

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EDUCATION

Ph.D. in Accounting May 2018
University of Houston, C.T. Bauer College of Business

M.S. in Economics and Finance May 2012
Southern Illinois University Edwardsville (SIUE)

B.A. in Electronic Commerce July 2008
Shandong University of Finance and Economics, China
(Exchange Student at State University of New York with a full scholarship during 2007-2008)

EMPLOYMENT

Assistant Professor of Accounting August 2020 – present
Midwestern State University

Adjunct of Accounting August 2018 – May 2020
Midwestern State University

TEACHING

Courses taught at Midwestern State University

- ACCT 2143 Financial Accounting
Fall 2018, Fall 2019, Fall 2021, Fall 2022(online), Fall 2023 (in person and online).
- ACCT 2243 Managerial Accounting
Fall 2018, Spring 2019, Fall 2019, Spring 2020, Fall 2020, Spring 2021.
- ACCT 3003 Accounting Applications
Spring 2021, Spring 2022, Spring 2023.
- ACCT 3023 Accounting Information Systems
Fall 2020, Fall 2021, Fall 2022, Fall 2023.
- ACCT 3033 Intermediate Accounting I
Spring 2022, Spring 2023, Spring 2024..
- ACCT 5213 Cost Analysis & Control (GRADUATE)

Spring 2024 (online).

- ACCT 5713 Accounting Analytics (GRADUATE)

Spring 2023 (online), Spring 2024 (online).

- MIS 5603 Data Visualization (GRADUATE, co- teach with an MIS colleague)

Fall 2021 (online).

RESEARCH

Publications

- Gaharan, C., T. Patton, L. Wang, and R. M. Young. Are GAAP or Non-GAAP Measures Better Predictors? A Study in The Oil, Gas, and Energy Sector. *Oil, Gas & Energy Quarterly*, Accepted and Forthcoming in September 2024 issue. (a “C” journal on ABDC list)
- Bai, Y., L.Y. Zhang, and L. Wang. The Moral Licensing Effects of Corporate Reputation on Tax Planning. *Review of Pacific Basin Financial Markets and Policies*. Accepted on February 26, 2024 and Forthcoming. (a “B” journal on ABDC list)
- Wang, L., L.Y. Zhang, and Y. Bai. 2024. Are CSR Firms Punished or Rewarded by the Market? Evidence from Meeting or Beating Earnings Benchmark. *Journal of Forensic Accounting Research*. Accepted and published online in June 2024. <https://doi.org/10.2308/JFAR-2023-014> (a “B” journal on ABDC list)
- Zhang, L.Y., Z. Yang, Y. Bai, and L. Wang. 2024. Shaping Firms’ Financial Reporting By the FED: Evidence from the Spillover Effect of Banks’ Stress Test. *Journal of Accounting, Auditing and Finance*. Accepted and published online in February 2024. <https://doi.org/10.1177/0148558X241229510> (an “A” journal on ABDC list)
- Wang, L. and R. M. Young. 2024. Do Conference Calls Improve the Information Environment in the Oil, Gas, and Energy Sector? *Oil, Gas & Energy Quarterly*, Vol 72, No.3: 507-516. (a “C” journal on ABDC list)
- Wang, L., R.M. Young, and L.Y. Zhang. 2022. Determinants of Conference Calls in Oil, Gas, and Energy Industries. *Oil, Gas & Energy Quarterly*. Vol 71, No.2: 247-259. (a “C” journal on ABDC list)
- Wang, L. 2022. Non-Earnings Conference Calls: Content, Determinants, and Consequences. *Journal of Emerging Technologies in Accounting* 19 (1): 95 – 119. (Published online January 2021) <https://doi.org/10.2308/JETA-19-09-03-38> (a “B” journal on ABDC list)
- Wang, L. and A. M. Kutan. 2013. The Impact of Natural Disasters on Stock Markets: Evidence from Japan and the US. *Comparative Economic Studies*, 55, 672–686. (a “B” journal on ABDC list)

Working Papers

- "Do Managers Use Tones Strategically Across Conference Calls?"
- "Comparative Power of GAAP and Non-GAAP Measures in Bankruptcy Prediction" (with Dr. Catherine Gaharan)

Conference Presentations

- "Do Managers Use Tones Strategically Across Conference Calls?"
Present at the 2024 American Accounting Association Joint Midyear Meeting of the AIS and SET Sections. Jan. 25-27, 2024, Atlanta, GA.
- "Corporate Social Responsibility and Market Premium to Meet/Beat Earnings Benchmark"
Presented at the 2023 American Accounting Association Southwest Region Meeting. Mar. 8-11, 2023, Houston, TX.
- "Corporate Social Responsibility and Market Premium to Meet/Beat Earnings Benchmark"
Presented at the Sustainability, ESG, and Accounting Conference of the American Accounting Association. Feb. 17-18, 2023, Washinton, DC.
- "Corporate Social Responsibility and Financial Performance: Evidence from Meeting Earnings Benchmarks "
Presented at the 2022 Celebration of Scholarship at MSU Texas. Apr. 18-21,2022
- "Are Managers Telling the Truth About Future Earnings During Conference Calls? A Textual Analysis" with Yohann Isaac.
Presented at the 2021 American Accounting Association annual meeting for the Faculty-Student Collaborations in Accounting workshop. Aug. 2-5, 2021. Virtual.
- "Strategic Disclosure Using Earnings Conference Calls and Non-Earnings Conference Calls: Topic Modeling Approach and Tone Analysis".
Presented at the 2021 Joint Midyear Meeting of the AIS and SET Sections of the American Accounting Association. Feb. 4-6, 2021. Virtual.

Grants

- Intramural Grant of \$5,000 from MSU Texas on a project entitled "Comparative Power of GAAP and Non-GAAP Measures in Bankruptcy Prediction." (with Dr. Catherine Gaharan).
Funding period: Apr. 2024 to Aug. 2024.
- Intramural Grant of \$4,262 from MSU Texas on a project entitled "Corporate Social Responsibility and Financial Performance: An Examination of CSR Rating Dimensions and CSR Report Narratives."
Funding period: Nov. 2020 to Aug. 2021.

Supervision of Undergraduate Research (EURECA):

- Mentored an accounting student Anne Akpabio on an EURECA project entitled “The Impact of Management Investment Efficiency on Mergers and Acquisitions’ Completion” in Fall 2023.

This project won the 1st place of Poster Presentation award.

- Mentored two accounting students, Galesha Henry and Nickisha Richard, on an EURECA project entitled “COVID-19 Pandemic and Tone Manipulation in Financial Reporting” in Fall 2021 & Spring 2022.

This project won the 1st place of Poster Presentation award.

- Mentored an accounting student Yohann Isaac on an EURECA project entitled "Are Managers Telling the Truth About Future Earnings During Conference Calls? A Textual Analysis" in Spring 2021.

This project won the 1st place of Poster Presentation award. It was also accepted and presented at an academic conference, the Annual Meeting of the American Accounting Association, in August 2021.

Conferences and Workshops Attended

- 2024 American Accounting Association AIS/SET Section Joint Midyear Meeting (Atlanta, GA, Jan. 25-27, 2024)
- 2023 PCAOB Conference on Auditing and Capital Markets (Virtual, Oct. 5-6, 2023)
- 2023 Intensive Data Analytics Workshop in Accounting (Orlando, FL, Jun. 5-8, 2023)
- 2022 PCAOB Conference on Auditing and Capital Markets (Virtual, Oct. 20-21, 2022)
- Journal of Financial Reporting Improving Financial Reporting Conference (Virtual, Oct. 7, 2022)
- 2022 American Accounting Association Strategic Emerging Technologies Section - Transformative Technologies Virtual Workshop (Virtual, Sep. 16, 2022)
- 2022 International Symposium of AIS (Virtual, July 6-8, 2022)
- 2022 FARS research settings mini-conference (Virtual, Mar. 3, 2022)
- 2022 American Accounting Association FARS Section Midyear Meeting (Virtual, Jan. 21-22, 2022)
- 51st World Continuous Auditing & Reporting Symposium hosted by Rutgers Business School (Virtual, Nov. 5-6, 2021)
- 2021 American Accounting Association Annual Meeting (Virtual, Aug. 2-5, 2021)
- 2021 American Accounting Association Accounting Information Systems Bootcamp (Virtual, Jun. 3-4, 2021)
- Journal of Information Systems 1st International Conference (Virtual, Mar. 25-26, 2021)

- 2021 American Accounting Association AIS/SET Section Joint Midyear Meeting (Virtual, Feb. 4-6, 2021)
- Teaching, Learning, Curriculum Meeting, American Accounting Association (Virtual, Nov. 6-7, 2020)
- TXCPA Accounting Education Conference (Virtual, Oct. 2, 2020)
- AICPA (American Institute of Certified Public Accountants) Faculty Hours: monthly webinars on current trends in the accounting profession, CPA evolution, and teaching strategies.
- American Accounting Association weekly webinars.

SERVICES

Service to MSU Texas:

Committees

- University Undergraduate Research Advisory Committee (2021 – present).
- University BAAS Advisory Committee (2021 – present).
- Chaired the Search Committee for the Department Chair position of Accounting, MIS, and Legal Studies (Academic year 2021-2022).
- Search Committee for the Department Chair position of Accounting, MIS, and Legal Studies (Academic year 2022-2023).
- Assurance of Learning (AoL) Committee of DCOBA (2021 – present).
- International Week Committee of DCOBA (2021 – present)
 - Food-from-Home subcommittee in 2021 and 2023.
 - Panelist of the International Scholars Panel in 2022.
- Professional Development Committee of DCOBA (Fall 2023 – present).

Advising students

I advise both MBA students and undergraduate accounting major students.

Curriculum development

- In Spring 2024, I incorporated data analytics using Excel into a graduate core course, ACCT 5213 Cost Analysis & Control.
- In Spring 2023, I developed and taught a new graduate accounting course, ACCT 5713 Accounting Analytics, in response to the CPA Exam evolution.
- In Fall 2022, I developed the online section of ACCT 2143 Financial Accounting to accommodate students who prefer a more flexible schedule and distance learners.
- In Fall 2021, I worked with a colleague from the MIS department to develop and co-teach a new online course, MIS 5603 Data Visualization, for the new Business

Analytics major of the MBA program.

- In Fall 2020, I developed the QuickBooks component for the undergraduate accounting curriculum and added the QuickBooks Certified User Exam to ACCT 3023 Accounting Information Systems.

Student Recruitment

- I gave talks about the accounting degree and career opportunities to three WFISD high schools on April 3, 2024.
- I participated in the Mustangs Rally and represented the Accounting department by giving a speech about the Accounting discipline and interacting with the prospective students and their families in Spring 2024, Fall 2022, Fall 2021, Spring 2021, and Fall 2020.
- I wrote follow-up notes to students who participated in the Mustangs Rally. I wrote personal notes in multiple semesters to prospective students admitted to MSU Texas, encouraging them to attend MSU Texas.
- I represented the Accounting department at the virtual Zoom event to promote the accounting program at MSU Texas to admitted students on May 3, 2022.
- I helped with Freshman orientation at DCOBA by distributing meals to students and meeting with new students at DCOBA in Fall 2022, Fall 2021, and Fall 2020.

Supporting Students

- I wrote multiple recommendation letters for many students in their scholarship applications, graduate school applications, and job seeking.
- I wrote multiple recommendation letters for outstanding students nominated by the Accounting Department and for students in their applications for the Hardin Scholar and Outstanding Honor Student.
- I contracted ACCT 3033 with the Honors program and guided an Honors student to complete a project in Spring 2024.

Volunteering for EURECA/UGRCAF

- I served as an evaluator of EURECA proposals for Fall 2024, Spring 2024, Fall 2023, and Spring 2022.
- I served as an evaluator of UGRCAF presentations in Fall 2023, Fall 2022, Spring 2021, and Fall 2020.
- I served as a moderator of UGRCAF presentations in Fall 2023, Fall 2022, and Fall 2021.

Other Services

- I volunteered to be a presenter at a Brown Bag Research Presentation session on Apr. 19, 2024.
- I helped to set up the Excel Certification Exam and proctor in Fall 2023 and Spring

2024.

- I attended a peer review session to provide feedback to NCUR peer program about research and grant-related services at MSU Texas on Feb. 8, 2024.
- I served as faculty mentor to new faculty members Dr. Abigail Torres Rico, starting Fall 2024, and Dr. DeAndrea Davis, starting Fall 2023.
- I served as an evaluator of the presentations for the Strategic Management class in Spring 2024, Spring 2023, Spring 2022, and Spring 2021.
- I initiated and coordinated the process of establishing a Certiport Test Center in DCOBA so students can take the Quickbooks certification exam conveniently starting Fall 2020. The Excel certification exam is also provided to students starting Fall 2023.
- I coordinated the Holiday Giving Campaign with colleague Ms. Sonia White in Fall 2022, Fall 2021, and Fall 2020 to raise funds from faculty as an appreciation gift to staff of the Dillard College of Business Administration.
- I was invited by Dr. Packiaraj Arumugham, Professor of Social Work, to give a presentation on “Overview of your culture and how the elderly population is treated in your culture” to help his students better understand how to work with people from a different culture in Spring 2024, Spring 2023 and Spring 2022.

Service to the Profession:

Journal Reviewer

- Journal of Forensic Accounting Research (2024)
- International Journal of Accounting, Auditing and Performance Evaluation (2021)
- Journal of Business Ethics (2019)

Conference Reviewer

- 2024 American Accounting Association Joint Midyear Meeting of the AIS and SET Sections.
- 2024 National Conference on Undergraduate Research.
- 2023 American Accounting Association Southwest Region Meeting.
- 2023 National Conference on Undergraduate Research.
- 2022 American Accounting Association Joint Meeting of the Mid-Atlantic and Northeast Regions
- 2022 National Conference on Undergraduate Research (reviewed 34 abstracts in business and economics disciplines).
- 2021 American Accounting Association Southwest Regional Meeting
- 2021 American Accounting Association Annual Meeting
- 2020 American Accounting Association Joint Midyear Meeting of the AIS and SET

Sections.

- 2020 American Accounting Association FARS Midyear Meeting.

Conference Session Moderator

- 2023 Sustainability, ESG, and Accounting Conference by American Accounting Association. February 17-18, 2023, Washinton, DC.
- 2023 American Accounting Association Southwest Region Meeting. March 8-11, 2023, Houston, TX.
- 2021 American Accounting Association Joint Midyear Meeting of the AIS and SET Sections. February 4-5, 2021. Virtual.

Conference Discussant

- 2023 Sustainability, ESG, and Accounting Conference by American Accounting Association. February 17-18, 2023, Washinton, DC.
- 2021 American Accounting Association Annual Meeting. August 2-5, 2021. Virtual.

Judge of Presentations

- 2021 Virtual LSUS (Louisiana State University in Shreveport) Regional Student Scholars Forum.

Service to the Community:

- Board of director: Art Council of Wichita Falls (2021 – present).
- Talk about the accounting at three WFISD high schools on April 3, 2024.
- MSU 1922 Volunteers - POWERPAK 4KIDS BACKPACK PROGRAM: volunteer at WF Food Bank to pack food for kids on Feburary 11, 2022.

AWARDS AND HONORS

Teaching Excellence

- Nominee from the Dillard College of Business Administration as a candidate for the Piper Award. 2023.

Research Award

- Excellence in Scholarship Award of Dillard College of Business Administration. May 2024. MSU Texas.