# Jing-Wen Yang

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#### **EDUCATION**

Ph.D. Accounting/ Minor: Economics University of Maryland at College Park 2007

MBA Accounting
BS International Business
National Taiwan University
National Taiwan University

## **TEACHING EXPERIENCE**

# California State University, East Bay

 $Associate\ Professor\ of\ Accounting$ 

MS of Accountancy courses:

Financial Reporting and IFRS II

Governmental and Not-for-Profit Accounting

2014 Winter – present
2014 Spring – 2015 Spring

<u>Undergraduate courses:</u>

Intermediate Financial Accounting II

Intermediate Financial Accounting I

Accounting for Governmental and Not-for-Profit Entity

Intermediate Financial Accounting III

Advanced Financial Accounting

2007 – present
2009 – present
2013 Spring
2013 Spring
2007 – 2009

# **University of Maryland, College Park**

Instructor

Principles of Accounting I 2002 – 2004

#### **Southern Taiwan University of Technology**

Lecturer of Accounting

Financial Statement Analysis
Advanced Financial Accounting
Cost Accounting
1999 – 2000
1999 Fall

## **PUBLICATIONS**

- Yang, J. and L. Wu. 2016. Cognitive Skills of Accounting Students: Does Language Background Matter? *Academy of Business Research Journal*, forthcoming.
- Yang, J. 2014. Has Capital Expenditure Decision Lost its Value Relevance Over Years? *Journal of International Finance Studies* 14(1): 141-150.
- Yang, J. 2013. Is Corporate Disclosure Behavior Really Sticky? *Journal of Business & Economics Research* 11(6): 259-267.
- Yang, J. 2013. Management Earnings Forecast and Earnings Management: Does Prior-Period Forecast Accuracy Play a Role? *Journal of Business & Economics Research* 11(3): 147-158.
- Yang, J. 2012. Dynamic Competition on Disclosure Timing and Credibility. *Review of Business Research* 12(5): 190-196.

- Jing-Wen Yang (page 2)
- Zhang, M. and J. Yang. 2009. The Relationship between Fundamental Signals and Future Earnings. *Review of Business Research* 9(5): 128-135.
- Yang, J. and M. Zhang. 2009. Value Relevance of Accounting Information in High-Tech Industries. *Journal of Global Business Development* 2(1): 128-135.
- Tsai, Y., L. Huang, and J. Yang. 1999. CPA Firms in Taiwan: Structure, Conduct and Performance. *Accounting Today* 71(9): 29-39.
- Yang, J. 1999. Empirical Examination on CPA Firms Industry Using Structure-Conduct-Performance Model—Considering the Effect of Audit Quality. Master's thesis.

# **CONFERENCE PROCEEDINGS**

- Yang, J. and L. Wu. 2015. Cognitive Skills of Accounting Students: Does Language Proficiency Matter? 2015 American Accounting Association (AAA) Annual Meeting Proceedings.
- Yang, J. 2009. Multiple Audiences and Corporate Disclosure. 2009 American Accounting Association (AAA) Western Region Meeting Proceedings.

#### **WORKING PAPERS**

- Zhang, M. and **J. Yang**. 2013. Distinguishing Fraud from Error in Restatement Data Using Machine Learning Techniques. Working paper.
- **Yang, J.** 2004. The Value of Accounting Information: Relevance, Reliability and Their Separability. Working paper.

# RESEARCH WORK IN PREPARATION

Accounting Choice: Facts and Why

The Value Relevance of Research and Development Costs: Redefined

Supplemental Instruction in Intermediate Financial Accounting

## **CONFERENCE PRESENTATIONS/ PANEL DISCUSSION**

- Mangold, N., T. O'Connell, H. Lu, K. Shima, and **J. Yang**. 2016. Improving Retention Rates with "Supplemental Instruction" Course Redesign. 2016 AAA Western Region Meeting, Seattle, WA.
- **Yang, J.** and L. Wu. 2015. Cognitive Skills of Accounting Students: Does Language Proficiency Matter? 2015 AAA Annual Meeting, Chicago, IL.
- Zhang, M. and **J. Yang**. 2013. Distinguishing Fraud from Error in Restatement Data Using Machine Learning Techniques. 2013 AAA Annual Meeting, Anaheim, CA.
- Yang, J. and L. Wu. 2013. Cognitive Skills of Accounting Students: Does Language Proficiency Matter? 2013 AAA Western Region Meeting, San Francisco, CA.
- **Yang, J.** and L. Wu. 2012. Cognitive Skills of Accounting Students: Does Language Proficiency Matter? 2012 CSUEB Diversity Day Workshop, Hayward, CA.
- Yang, J. 2012. Management Earnings Forecast and Earnings Management: Does Prior-Period Forecast Accuracy Play a Role? 2012 AAA Western Region Meeting, Vancouver, WA.

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- **Yang, J**. 2011. Dynamic Competition on Disclosure Timing and Credibility. 2011 AAA Western Region Meeting, Newport Beach, CA.
- **Yang, J**. 2010. Is Corporate Disclosure Behavior Really Sticky? 2010 AAA Annual Meeting, San Francisco, CA.
- **Yang, J**. 2010. Is Corporate Disclosure Behavior Really Sticky? 2010 AAA Western Region Meeting, Portland, OR.
- **Yang, J**. 2009. Multiple Audiences and Corporate Disclosure. 2009 AAA Western Region Meeting, San Diego, CA.

# <u>DISCIPLINE-RELATED OR INTERDISCIPLINARY CONFERENCE OR WORKSHOP</u> ATTENDED

- CSUEB CBE Teaching Online Workshop: Proctoring and Plagiarism, February 2016, Hayward CA AAA Annual Meeting Pre-Conference Workshop: Using a Framework to Teach Ethical Reasoning
- across the Accounting Curriculum, August 2015, Chicago, IL
- AAA Annual Meeting Pre-Conference Workshop: Using Case and other Interactive Methods to teach Government and Nonprofit Accounting, August 2015, Chicago, IL
- AAA Annual Meeting Pre-Conference Workshop: Real Options Analysis --- Valuation in the Real World, August 2015, Chicago, IL
- KPMG CFO Financial Forum Webcast: Combined and Carve-Out Financial Statements under IFRS, June 2015
- CSU Course Redesign with Technology, Summer Institute, June 2015, Sacramento CA
- Quality Matters Applying the Quality Matters Rubric workshop, June 2015
- GFOA Workshop: Types of Debt Instruments and Understanding Refunding, April 2015
- KPMG CFO Financial Forum Webcast: Update on Private Company Accounting Matters, April 2015 AAA Annual Meeting, August 2014, Atlanta, GA
- AAA Annual Meeting Pre-Conference Workshop: Fair Value Accounting --- Where We Stand Today, August 2014, Atlanta, GA
- KPMG CFO Financial Forum and IFRS Institute Webcast: Implementing the Forthcoming Revenue Recognition Standard, February 2014
- KPMG CFO Financial Forum Webcast: Private Company Developments, September 2013
- AAA Annual Meeting, August 2013, Anaheim, CA
- AAA Annual Meeting Pre-Conference Workshop: Conducting Governmental and Nonprofit Accounting Research, August 2013, Anaheim, CA
- AAA Annual Meeting Pre-Conference Workshop: Strategies for Success in the Governmental Accounting Classroom, August 2013, Anaheim, CA
- KPMG CFO Financial Forum Webcast: FASB/IASB Revised Lease Accounting Exposure Drafts: Lessor Accounting, June 2013
- KPMG CFO Financial Forum Webcast: FASB/IASB Revised Lease Accounting Exposure Drafts --- A Detailed Look: Lessee Accounting, June 2013
- 107<sup>th</sup> Government Finance Officers Association Annual Conference, June 2013, San Francisco, CA
- GFOA Pre-Conference: The New Pension Accounting: What Policymakers Need to Know and How They Need to Respond, June 2013, San Francisco, CA
- GFOA Pre-Conference: Reinventing the Revenue Forecasting Process, May 2013, San Francisco, CA AAA Western Region Meeting, April 2013, San Francisco, CA
- CSUEB CBE Workshop for Online Teaching, March 2013, Hayward, CA
- KPMG IFRS Institute Webcast: IFRS Requirements for Accounting for Employee Benefits, December 2012

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AAA Western Region Meeting, April 2012, Newport Beach, CA

California Society of Municipal Finance Officers Intermediate Governmental Accounting, December 2011, Cupertino, CA

AAA Western Region Meeting, April 2011, Orange County, CA

AAA Mid-year Meeting of the Teaching and Learning Section, February 2011

AAA Annual Meeting, August 2010, San Francisco, CA

AAA Annual Meeting Pre-Conference Workshop: Research and Teaching Opportunity in the Governmental Accounting, August 2010, San Francisco, CA

AAA Western Region Meeting, April 2010, Portland, OR

AAA Mid-year Meeting of the Teaching and Learning Section, February 2010

AAA Western Region Meeting, April 2009, San Diego, CA

Wiley Faculty Network: IFRS Adoption --- Challenges and Opportunities for US Companies, February 2009

AAA Mid-year Meeting of the Teaching and Learning Section, January 2009

CSUEB American English Pronunciation course, August 2008, Hayward, CA

AAA Annual Meeting, August 2008, Anaheim, CA

AAA Annual Meeting Pre-Conference Workshop: Share Your Classroom Experiences and Publish in Accounting Journals, August 2008, Anaheim, CA

AAA Annual Meeting Pre-Conference Workshop: Incorporating IFRS in Intermediate Financial Accounting Course, August 2008, Anaheim, CA

AAA Western Region Meeting, May 2008, San Francisco

AAA New Faculty Consortium, January 2008, Leesburg, Virginia

AAA Financial Accounting and Reporting Section Midyear Meeting, January 2008, Phoenix City, AL

Wiley Faculty Network: FARS Online: What It Is and How to Use It In an Accounting Curriculum, November 2007

Wiley Faculty Network: Using Personal Response Systems to Increase Class Participation and Retention, November 2007

# **WORK EXPERIENCE**

Associate Professor, California State University, East Bay, 2014 – present

Assistant Professor, California State University, East Bay, 2007 – 2014

Instructor, University of Maryland, College Park, 2002 - 2004

Graduate Assistant, University of Maryland, College Park, Fall 2001 – Spring 2006

Instructor, Southern Taiwan University of Technology, August 1999 – July 2000

Teaching Assistant, National Taiwan University, October 1998 – June 1999

Editor and Research Assistant, Get Educational Institute, May 1997 – September 1998

Intern, Business Planning Department, Taiwan Fire and Marine Insurance Co. Ltd, July 1997 – September 1997

#### PROFESSIONAL CERTIFICATION

Passed 1996 Certified Public Accountant examination in Taiwan

## HONERS/AWARDS/GRANTS

Course Redesign with Technology Grant, Adopting Faculty, Chancellor's Office, California State University, 2015-2016.

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CBE Faculty Support Grants, College of Business and Economics, California State University East Bay, 2008-2009.

Faculty Support Grants, California State University East Bay, 2008-2009.

Honor Assistantship, Department of Accounting, National Taiwan University, 1997-1999.

# PROFESSIONAL/ACADEMIC SERVICES

# California State University, East Bay

University Level

Member – Instruction and Curriculum Committee (2014 2016)

Member – Affordable Learning Solutions Subcommittee (2014 to present)

Member – Faculty Diversity and Equity Committee (2010 to 2014)

Member – Alcohol, Tobacco, and other Drug Advisory Council (2007 to 2008)

College Level

Member – Curriculum Committee (2013 to 2015)

Department Level

Member – Faculty Search Committee (2013 to 2015, 2016 to 2017)

Coordinator – BSBA Program Accounting Concentration Semester Conversion (Winter 2016)

Member – MSA Program Semester Conversion Task Force (Summer 2015 to present)

Chair – Curriculum Committee (2013 to 2014)

Member – Accounting Scholarships Committee (2009 to 2015)

Chair – Intermediate Financial Accounting Committee (2008 to present)

Member – Master of Science in Accountancy Program Planning Committee (Summer 2008)

#### **External Services**

Ad-hoc reviewer of Asian Review of Accounting

Ad-hoc reviewer of Advances in Accounting

## **PROFESSIONAL MEMBERSHIP**

American Accounting Association

Government Finance Officers Association