

**Name:** Yang Xu

**Education:**

2007-2012 University of Kansas  
Ph.D. in Accounting

2003-2005 Pepperdine University  
Master of Business Administration

**Professional Experience:**

**Academic Experience:**

- University of Colorado Colorado Springs  
College of Business and Administration  
Colorado Springs, Colorado  
Assistant Professor of Tax Accounting (August, 2012 to July, 2014)

**Practice Experience:**

- International Department of Sichuan Television  
Sichuan, China  
Assistant Director (1998 Oc. to Mar. 31, 2003)\*  
\*Estimate of date of becoming partner based on memory

**Refereed Publications:**

7. “ Executive Board Member Financial Expertise and IPO PerformanceExecutive Board Member Financial Expertise and IPO Performance. ” ( with Michael Ettredge, Chan Li, Qian Wang) upcoming Accounting Horizons 2021
6. “Does Industry Affect the Cash Flow Statement Presentation Format?” (with Xiaojie Christine Sun and Lijuan Zhao) Accounting and Finance Research. 2018 Apr 29;7(3):1.
5. “Do Property-Liability Insurers Cater Loss Reserves to Investor Sentiment?” ( with Fang Sun and Xiangjing Wei) The International Journal of Business and Finance Research, Volume 11 (1), 1-12, March, 2017
4. “An Investigation of Financial Expertise Improvement among CFOs Hired Following Restatements” (with Lijuan Zhao) American Journal of Business September 31(2), 50 – 65, September 2016
3. “The effects of the existence and financial expertise of audit committees on firms’ controversial activities – Evidence from IPO firms” (with Ji Yu and Joseph Zhang) Journal of Forensic & Investigative Accounting Volume 8: Issue 3, July–December, 2016
2. “Fair Value Measurements and Audit Fees: Evidence from the Banking Industry” (with Michael Ettredge and Han Yi) Auditing: A Journal of Practice and Theory, 33(3), 33-58 August 2014.

1. “Audit Committee Characteristics and Loss Reserve Error” (with Fang Sun and Xiangjing Wei): Managerial Auditing Journal, Issue 27.4 of 2012.

**Papers Under Review:**

1. “Corporate Innovation and the Auditor's Assessment of Going Concern” under review and resubmission of Accounting Horizon (with Adi Masli, and Joseph Zhang)

**Working Papers**

1. “Audit Committee Formation at the IPO: Existence and Financial Expertise” plan to submit to Advance in Accounting in July 2019 (with Qian Wang)
2. “Investor Sentiment and Going Concern Audit Opinions” ready to submit to Accounting Horizon (with Chan Li, Adi Masli, and Qian Xu)
3. Choice of Industry Expert Auditors by IPO Firms” (sole-authored dissertation)

**Books and Book Chapters:** None

**Published Reviews:** None

**Presentations at Meetings and Seminars:**

11. Adi Masli, Yang Xu and Joseph Zhang (August 2017). Colorado Accounting Research Symposium, “Corporate Innovation and the Auditor’s Assessment of Going Concern”
10. Michael Ettredge, Chan Li, Qian Wang and Yang Xu (August 2016). American Accounting Association (AAA) Annual Conference in New York, “The association between director financial expertise and IPO performance”
9. Michael Ettredge, Chan Li and Qian Wang, Yang Xu (August 2015). Colorado Accounting Research Symposium, “The association between director financial expertise and IPO performance”
8. Chan Li, Adi Masli, Qian Xu and Yang Xu (August 2014) Colorado Accounting Research Symposium, “Investor Sentiment and Going Concern Audit Opinions”
7. Chan Li, Adi Masli, Qian Xu and Yang Xu (May 2014) American Accounting Association (AAA) 2014 Western Region Conference, “Investor Sentiment and Going Concern Audit Opinions ”
6. Yang Xu (August 2014) American Accounting Association (AAA) 2014 “Choice of Industry Expert Auditors by IPO Firms”
5. Chan Li, Adi Masli, Qian Xu and Yang Xu (January 2014) American Accounting Association (AAA) 2014 Auditing Section Midyear Conference, “Investor Sentiment and Going Concern Audit Opinions ”

4. Michael Ettredge, Chan Li, Qian Wang and Yang Xu (January 2013) American Accounting Association (AAA) 2013 Auditing Section Midyear Conference, “Audit Committee Formation at the IPO: Existence and Financial Expertise”

3. Michael Ettredge, Yang Xu and Han Yi (August 2010) American Accounting Association (AAA) 2010 Annual Conference, “Fair Value Measurements, Auditor Industry Expertise, and Audit Fees: Evidence from the Banking Industry”

2. Michael Ettredge, Yang Xu and Han Yi (January 2010) American Accounting Association (AAA) 2010 Auditing Section Midyear Conference, “Fair Value Measurements, Auditor Industry Expertise, and Audit Fees: Evidence from the Banking Industry”

1. Michael Ettredge, Yang Xu and Han Yi (September 2009) Brigham Young University Accounting Research Symposium, “Fair Value Measurements, Auditor Industry Expertise, and Audit Fees: Evidence from the Banking Industry”

### **Grants and Scholarship:**

- Summer Research Fund, College of Business, University of Colorado Colorado Springs, 2013, 2014, 2015 and 2017
- Graduate School Scholarship, University of Kansas, 2007-2011
- Summer Research Fellowships, School of Business, University of Kansas, 2007-2011
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### **Courses Taught:**

University of Colorado Colorado Springs, Colorado Springs, Colorado ( 2012-present)

- ACCT 2010, Introductory Financial Accounting (undergraduate course)
- ACCT 3010, Intermediate Financial Accounting (undergraduate course)
- ACCT 6750, Advanced Financial Accounting (graduate course)
- ACCT 6730, Accounting Information System (graduate course, cross-listed with ACCT 4310 will be started in Fall 2019)

University of Kansas, Lawrence, Kansas

- ACCT 201 - Introduction to Managerial Accounting (Fall 2010)
- ACCT 320 - Intermediate Financial Accounting I (Spring 2011; Fall 2011)

### **Recognitions:**

- College of Business Dean’s Recognition Award, University of Colorado Colorado Springs, 2014.
- Dissertation Fellowship, School of Business, University of Kansas, 2012 Spring
- American Accounting Association (AAA) Doctor Consortium, 2010
- FARS Doctoral Consortium Fellowship, New Orleans, 2009
- Dean’s List, University of Kansas 2008-2009
- AIS PHD Scholarship, University of Kansas 2007-2012

### **Professional Organizations:**

American Accounting Association, 2007 to present

Chinese Accounting Professors' Association of North America, 2010- present

### **Service:**

#### **University of Colorado Colorado Springs:**

- University Campus Conduct Appeals Board, 2018 - Present
- Accounting Tenure Faculty Search Committee, 2013, 2014, 2016, 2017, 2018
- Accounting non-Tenure Faculty Search Committee, 2018
- College of Business Graduate Committee, 2017-2018 Academic Year
- University Women's Committee, 2013-2016
- Strategy Plan Committee on Master of Accounting Program, 2014

#### **Service to Academia:**

- Journal of Accounting, Auditing and Finance, 2018 - Present, ad-hoc reviewer
- Journal of American Business, 2017 - Present, ad-hoc reviewer
- Journal of International Auditing, 2015-Present, ad-hoc reviewer
- Auditing Section ,American Accounting Association:
  - Member, Section, 2007 to present;
  - Reviewer, 2009-2014, 2018 Midyear Research Conference