

Jing (Bob) Fang

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EDUCATION

Louisiana State University Ph.D. in Accounting	2009 – 2012
University of Oklahoma Master of Science in Management Information Systems	2006 – 2008
China-Europe International Business School Master of Business Administration	2003 – 2004
East China University of Science and Technology Bachelor of Engineering in Industrial Automation	1994 – 1998

ACADEMIC EMPLOYMENT

Univrsity of Central Arkansas Assistant professor	August 2023 – now
Hong Kong Metropolitan University (HKMU) Senior lecturer	September 2022 – August 2023
The Hong Kong Polytechnic University (HKPolyU) Assistant professor	January 2014 – August 2022
University of South Dakota (USD) Assistant professor	August 2012 – December 2013

TEACHING EXPERIENCE

Hong Kong Metropolitan University

- Advanced Management Accounting
- Accounting Information Systems
- Corporate Accounting I

The Hong Kong Polytechnic University

- Accounting for Business Analysis
 - MSc in Accounting and Finance Analytics and Master of Finance
 - 4.7 out of 5 for being an effective teacher
- Management Accounting I
 - Undergraduate

University of South Dakota

- Accounting Theory
 - Master of Professional Accountancy
- Intermediate Accounting II
 - Accounting Undergraduate
- Principles of Accounting I
 - Undergraduate

PUBLICATIONS¹

“Does voluntary adoption of XBRL reduce cost of equity capital?” with Lizhong Hao (University of Portland) and Joseph H. Zhang (University of Memphis), *International Journal of Accounting and Information Management*, 2014, 22(2), p.86-102. [ABS 2; ABDC B]

¹ ABS stands for Chartered Association of Business School and ABDC stands for Australia Business Deans Council.

“Overreaction or underreaction to intra-industry earnings information transfer: A cross-country analysis” with C.S. Agnes Cheng (University of Oklahoma), Yuan Huang (HKPolyU), Yuxiang Zhong (Huazhong University of Science and Technology), *Journal of International Accounting Research*, Vol. 21, No. 1, Spring 2022. [ABS 2; ABDC A]

“The dual effect of idiosyncratic volatility on stock pricing and return” with Zhuo Cheng (HKPolyU), *China Accounting and Finance Review*, Vol. 24 No. 2, 2022 pp. 226-259 [ABDC A]

“Stock liquidity and the accrual anomaly” with Zhuo Cheng (HKPolyU), *China Accounting and Finance Review*, Vol. 25 No. 1, 2023 pp. 75-100 [ABDC A]

“The differential timeliness of stock price in incorporating bad and good news and the earnings-return asymmetry” with Zhuo Cheng (HKPolyU) and Linda Myers (University of Tennessee- Knoxville)

- Forthcoming in *The Accounting Review* [ABS 4*; ABDC A*; FT 50; UTD 24]

PAPERS: REVISE AND RESUBMIT DECISIONS

1. “Idiosyncratic volatility and return: A finite mixture approach” with Zhuo Cheng (HKPolyU) and Yinglei Zhang (Chinese University of Hong Kong)
 - Accepted for presentation by the *British Accounting Review* [ABS 3; ABDC A*] for its special issue on AI and Big Data in Accounting and Finance
 - Under the 2nd-round review at *British Accounting Review* [ABS 3; ABDC A*]
2. “Financial distress and return: A finite mixture approach” with Zhuo Cheng (HKPolyU)
 - Preparing for the 2nd-round review at *Journal of Corporate Finance* [ABS 4; ABDC A*]
3. “Noise and deficiency of the implied cost of capital as an expected return proxy”
 - Preparing for the 2nd-round review at the *Accounting Horizons* [ABS 3; ABDC A]
4. “Quasi-indexer ownership and financial statements comparability” with Zhuo Cheng (HKPolyU)
 - Preparing for the 2nd-round review at the *Journal of Accounting, Auditing & Finance* [ABS 3; ABDC A]
5. “Financial distress and stock comovement: Evidence, cause, and implication” with Zhuo Cheng (HKPolyU)
 - Rejection and resubmission at the *Financial Review* [ABS 3; ABDC A]
6. “Financial distress, mispricing, and return” with Zhuo Cheng (HKPolyU) and Yinglei Zhang (Chinese University of Hong Kong)
 - Preparing for the 3rd-round review at the *Journal of Empirical Finance* [ABS 3; ABDC A]

PAPERS CURRENTLY UNDER REVIEW

7. “Managers’ use of external information in their accrual estimates: Evidence from the impact of stock liquidity on accrual estimation errors” with Linda Myers (University of Tennessee-Knoxville) and Felipe Raymundo (University of Arkansas)
8. “Social network connectedness and cyberattacks” with Zhuo Cheng (HKPolyU), Arun Rai (Georgia State University), and Xin Xu (Tsinghua University)
9. “Is there a distress risk puzzle?” with Zhuo Cheng (HKPolyU)

PAPERS BEING PREPARED FOR SUBMISSION (DRAFT AVAILABLE UPON REQUEST)

10. “Friction and Return: When Bengt Holmström and Jean Tirole (1993) Meet Fischer Black (1986)” with Zhuo Cheng (HKPolyU)
11. “Accounting information quality and return: When Sanford J. Grossman and Joseph E. Stiglitz (1980) meet Fischer Black (1986)” with Henock Louis and Phong Truong (Penn State University)
12. “Losses and contemporaneous returns: A closer look using finite mixture models”

13. “CFO age and the perverse effect of equity incentives on financial misreporting” with Linda Myers and Roy Schmardebeck (University of Tennessee-Knoxville)
14. “Board independence reform and the perverse effect of equity incentives on financial misreporting” with Linda Myers and Roy Schmardebeck (University of Tennessee-Knoxville) and Zuobao Wei (University of Texas-El Paso)
15. “CFO gender and the perverse effect of equity incentives on financial misreporting” with Ruchunyi Fu (Shanghai University of Finance and Economics) and Yi Tang (University of Hong Kong)

SCHOOL AND DEPARTMENT SERVICE

- Member of the Interview Committee for MBA (HKMU)
- Life and academic mentor for the Chinese MBA program (HKMU)
- Department Program Committee for 2022 Asian Finance Association Annual Conference (HKPolyU)
- Interview Panel for Faculty of Business Student Exchange Program (HKPolyU)
- Course coordinator for AF2110 (HKPolyU)
- Member of the Admission Committee for MSc in Accounting and Finance Analytics (HKPolyU)
- Member of the Admission Committee for Master of Finance (HKPolyU)
- Member of the Admission Committee for Master of Professional Accountancy (USD)
- PhD Student Co-supervisor (HKPolyU)
- Supervisor for undergraduate capstone projects (HKPolyU & USD)
- Academic advisor for accounting undergraduate students (HKPolyU & USD)
- References for student job and postgraduate study applications (HKPolyU & USD)

PROFESSIONAL SERVICE

Reviewer for:

- CAAA Annual Meeting: 2023
- *Accounting Horizons*
- *British Journal of Management*
- *Review of Quantitative Finance and Accounting*
- *China Accounting and Finance Review*
- *International Journal of Production Economics*
- *Journal of Accounting, Auditing and Finance* / CAFR joint conference
- *Journal of Law, Accounting, and Finance* Conference
- 2021 CAFR Conference
- AAA Annual Meeting: 2012, 2013, 2017, 2019
- AAA FARS Midyear Meeting: 2012, 2016, 2018
- EGC Faculty Development Scheme

Discussant for:

- CAAA Annual Meeting: 2023
- The 2nd Accounting Summit Forum & 2021 Academic Conference, the Guangdong-Hong Kong-Macao University Alliance for Accounting
- *Journal of Accounting, Auditing and Finance* / CAFR joint conference
- 2014 *Journal of International Accounting Research* (JIAR) Conference