

Linxiao Liu

The University of West Georgia

Accounting & Finance

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EDUCATION

PhD, University of Texas at San Antonio, 2012.
Emphasis/major: Accounting

MS, South China University of Technology, 2004.
Emphasis/major: Accounting

BS, South China University of Technology, 2001.
Emphasis/major: Accounting

Qualifications

University of West Georgia - August 1, 2011

Current Rank: Associate Professor

Tenure Decision Year: August 2017

Faculty Rank and Date of Attainment:

Associate Professor: August 2017

Professional Licenses and Certifications

Certified Public Accountant, State of Georgia. (October 2014 - Present).

WORK EXPERIENCE

Academic Positions

Academic Year (2019-2020): Accounting & Finance, Associate Professor, Tenured, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2018-2019): Accounting & Finance, Associate Professor, Tenured, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2017-2018): Accounting & Finance, Associate Professor, Tenured, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2016-2017): Accounting & Finance, Assistant Professor, Tenure-Track, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2015-2016): Accounting & Finance, Assistant Professor, Tenure-Track, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2014-2015): Assistant Professor, Tenure-Track, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2013-2014): Assistant Professor, Tenure-Track, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2012-2013): Assistant Professor, Tenure-Track, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Academic Year (2011-2012): Assistant Professor, Tenure-Track, Academically Qualified, Participating, Other Service and Outreach Responsibilities, Research, Undergraduate Teaching.

Professional Positions

Academic

Lecturer, The University of Texas at San Antonio. (August 2010 - December 2010).
Teaching Assistant and Research Assistant, The University of Texas at San Antonio. (August 2006 - August 2010).

Professional

Senior Accountant, Shumyip Logistics Group. (July 2004 - June 2006).

RESEARCH

Editorial Activities

Ad Hoc Reviewer, Papers, Can auditor expertise contribute to positive contagion?, Basic or Discovery Scholarship. (October 29, 2019 - December 4, 2019).

Ad Hoc Reviewer, Papers, Short debt maturity structure and earnings management, Basic or Discovery Scholarship. (May 9, 2019 - August 3, 2019).

Ad Hoc Reviewer, Papers, The influence of formal performance evaluation work papers review and time budget pressure on Auditor's professional skepticism, Basic or Discovery Scholarship. (October 2018).

Ad Hoc Reviewer, Papers, Why do acquirers switch financial advisors in mergers and acquisitions, Basic or Discovery Scholarship. (April 3, 2017 - May 17, 2017).

Invited Manuscript Reviewer, Do compensation consultants enable higher CEO pay? New evidence from recent disclosure rule changes, Basic or Discovery Scholarship. (January 2015 - February 2015).

Invited Manuscript Reviewer, Highly valued equity and earnings management long-term "detoxification", Basic or Discovery Scholarship. (January 2015 - February 2015).

Invited Manuscript Reviewer, The effect of CEO inside debt holdings on financial reporting quality, Basic or Discovery Scholarship. (February 2014 - March 2014).

Invited Manuscript Reviewer, Subjectivity in fair value estimates, audit quality, and informativeness of other comprehensive income, Teaching and Learning Scholarship. (October 2012 - November 2012).

Papers Presented

Analyst Forecast and Real Earnings Management, ASBBS, Las Vegas, NV, Basic or Discovery Scholarship. (March 9, 2019).

Social Media and Accounting Students - An addition to AIS Courses, American Accounting Association, Washington D.C., Teaching and Learning Scholarship. (August 8, 2018).

Accrual Intensity and the Choice of Auditor Industry Specialist, American Accounting Association, Baltimore, MD, Basic or Discovery Scholarship. (May 9, 2018).

The impact of corporate social responsibility and audit industry specialization on audit fees, AAA, New York, New York, Basic or Discovery Scholarship. (August 6, 2016).

The Impact of Corporate Social Responsibility Activities & Auditor Industry Specialization on Audit Fees, AAA, Atlanta, GA, Basic or Discovery Scholarship. (April 2016).

The impact of corporate social responsibility activities and auditor industry specialization on audit fees, RCOB - Accounting Department, Carrollton, GA, Applied or Integration/Application Scholarship. (February 26, 2016).

Analyst's perception of real earnings management, SBR, Orlando, FL, Basic or Discovery Scholarship. (March 2015).

Changes in the role of accounting earnings in the CEO compensation over the past three decades, Department of Accounting/Finance, Carrollton, GA, Teaching and Learning Scholarship. (October 2013).

Changes in the role of accounting earnings in CEO compensation over the past three decades, American Accounting Association, Anaheim, CA, Teaching and Learning Scholarship. (August 2013).

Firm Performances and Green Initiative, American Accounting Association, Anaheim, CA, Teaching and Learning Scholarship. (August 2013).

Earnings management prior to delisting, American Accounting Association, Nashville, TN, Teaching and Learning Scholarship. (April 2013).

Accounting accrual intensity and auditor industry specialization, American Accounting Association, Washington, D C, Teaching and Learning Scholarship. (August 2012).

Firm value & earnings management after internal control weakness remediation, IABE, Las Vegas, NV, Basic or Discovery Scholarship. (October 2011).

Auditor characteristics and the pricing of abnormal accruals, American Accounting Association, Denver, CO, Basic or Discovery Scholarship. (August 2011).

Auditor characteristics and the pricing of abnormal accruals, American Accounting Association, Oak Brook, IL, Basic or Discovery Scholarship. (October 2010).

Stock option schedules, SOX, and managerial opportunism, American Accounting Association, New York, NY, Basic or Discovery Scholarship. (August 2009).

Stock options schedules, SOX, and managerial opportunism, American Accounting Association, Oklahoma City, OK, Basic or Discovery Scholarship. (February 2009).

Publications

Peer Reviewed Journal Articles

Aguir, W., Liu, L., Nwaeze, E. (2019). Accruals Intensity and Auditor Choice. *Asia Review of Accounting*, 27(444-463), 1321-1348. Basic or Discovery Scholarship.

Hao, J., Liu, L., Xu, Z. (2018). Narrow Diversification, Wide diversification, and audit quality evidences from China. *Asian Review of Accounting*, 26(2), 248-263. Basic or Discovery Scholarship.

Cheng, Y., Fan, X., Liu, L. (2017). Consistency of Earnings Performance Trends and the Credibility of Management Forecasts. *Journal of Accounting and Finance*, 17(5), 64-78. Applied or Integration/Application Scholarship.

Campbell, L., Liu, L., Martin, K. (2015). Accrual Earnings Management prior to Delisting. *Journal of Accounting and Finance*, 15(3), 53-63. Basic or Discovery Scholarship.

Liu, L., Liu, H., Yin, J. (2014). Stock option schedules and managerial opportunism. *Journal of Business Finance & Accounting*, 41(5), 652-684. Teaching and Learning Scholarship.

Liu, L., Williams, M., Yin, J. (2014). Follow the leader: cross-industry herding in earnings management. *Global Business and Finance Review*, 28-44. Teaching and Learning Scholarship.

Liu, L., Aguir, W., Asthana, S. (2013). Auditor characteristics and the pricing of discretionary accruals. *International Journal of Economics and Accounting*, 4(4), 350-364. Teaching and Learning Scholarship.

Wu, J., Liu, L., Sulkowski, A. (2011). Environmental disclosure, firm performance, and firm characteristics: An analysis of S&P 100 firms. *Journal of Academy of Business and Economics*, 10(4), 73-83. Basic or Discovery Scholarship.

Wu, J., Liu, L., Jones, F. (2011). Firm value and earnings management after internal control weakness remediation. *International Journal of Business Research*, 11, 111-122. Basic or Discovery Scholarship.

Projects Underway

Analyst's Perception of Real Earnings Management

Changes in the role of earnings in compensation over the past three decades

Is corporate social responsibility priced? Evidence from audit pricing

Social Media and Information Dissemination: An Addition to AIS Courses

The Impact of Social Responsibility Activities & Auditor Industry Specialization on Audit Fees

SERVICE

Professional Activities

College

Member, Graduate Programs Committee. (August 1, 2019 - Present).

Member, Scholarship Sub-Committee. (September 2013 - Present).

Member, Undergraduate Programs Committee. (September 2013 - Present).

Member, Strategic Planning Committee. (September 2011 - May 2013).

Department

Member, New Faculty Recruitment Committee. (August 2014 - December 2014).

Professional

Member, Georgia Society of CPAs. (September 2014 - Present).

Member, Association of Accountants and Financial Professionals in Business (IMA). (March 2014 - Present).

Member, American Accounting Association. (2014 - Present).

Public/Community

Member, McCalman Executive Roundtable. (February 24, 2017).

The University of West Georgia

Member, 2014 Faculty Study Group. (January 2014 - April 2014).

Professional Development

Attended Conference

American Society of Business Behavioral Sciences, ASBBS, Las Vegas, NV. (March 8, 2019 - March 11, 2019).

2018 AAA Annual Meeting, American Accounting Association, Washington, DC. (August 4, 2018 - August 8, 2018).

2018 Mid-Atlantic Region Meeting, American Accounting Association, Baltimore, MD. (May 9, 2018 - May 12, 2018).

American Accounting Association Annual Meeting, AAA, New York, New York. (August 6, 2016 - August 10, 2016).

AAA Southeast Regional Meeting, AAA, Atlanta, GA. (April 15, 2016).

GAAE 2016 Annual Meeting, GAAE, Oakwood, GA. (February 2016).

Society of Business Research 2015 Conference, SBR, Orlando, FL. (March 18, 2015 - March 20, 2015).

American Accounting Association 2014 Annual Meeting, AAA, Atlanta, GA. (August 4, 2014 - August 6, 2014).

AAA Southeast Regional Meeting, American Accounting Association, St. Petersburg, FL. (April 4, 2014 - April 6, 2014).

2013 AAA Annual Meeting, American Accounting Association, Anaheim, CA. (August 2, 2013 - August 7, 2013).

AAA Southeast Region Meeting, American Accounting Association, Nashville, TN. (April 4, 2013 - April 6, 2013).

2013 New Faculty Consortium, AAA/Ernst & Young, LLP, Leesburg, VA. (February 1, 2013 - February 3, 2013).

2012 American Accounting Association Annual Meeting, American Accounting Association, Washington, DC. (August 2012).

2011 IABE Annual Meeting, IABE, Las Vegas, NV. (October 2011).

2011 Annual Meeting of AAA, American Accounting Association, Denver, CO. (August 2011).

2010 Annual Meeting of AAA, American Accounting Association, San Francisco, CA. (2010).

Midwest Region Meeting of AAA, American Accounting Association, Oak Brook, IL. (October 2010).

2009 Annual Meeting of AAA, American Accounting Association, New York, NY. (August 2009).

Southwest Region Meeting of AAA, American Accounting Association, Oklahoma City, OK. (February 2009).

2008 Annual Meeting of AAA, American Accounting Association, Anaheim, CA. (2008).

Auditing Section Mid-year Meeting and Doctoral Consortium, American Accounting Association, Austin, TX. (2008).

Southwest Region Meeting and Doctoral Consortium, American Accounting Association, San Antonio, TX. (2007).

Continuing Education

Georgia Society of CPAs Atlanta Chapter Meeting, GSCPA, Atlanta, GA. (April 2016).

Georgia Society of CPAs Atlanta Chapter Meeting, GSCPA, Atlanta, GA. (February 2016).

IMA Meeting - Atlanta Chapter, IMA, Atlanta, GA. (February 2016).

Faculty Consortium

Deloitte Foundation/FSA Faculty Consortium, Deloitte Foundation, Chicago, IL. (May 2012).

Faculty Research

Faculty Research Presentations, RCOB, Carrollton, GA. (November 8, 2019).

Faculty Research Presentations, RCOB - Accounting and Finance Department, Carrollton, GA. (January 27, 2017).

Faculty Research Presentations, RCOB - Accounting Department, Carrollton, GA. (February 26, 2016).

Faculty Research Presentations, RCOB - Economics Department, Carrollton, GA. (January 29, 2016).

Faculty Research Presentations, RCOB - Marketing Department, Carrollton, GA. (October 29, 2015).

Faculty Research Presentations, RCOB - Management Department, Carrollton, GA. (September 25, 2015).

Brown Bag Research Presentations, RCOB - Accounting/Finance Department, Carrollton, GA. (October 31, 2014).

Brown Bag Research Presentations, RCOB - Economics Department, Carrollton, GA. (February 28, 2014).

Brown Bag Research Presentations, RCOB - Management Department, Carrollton, GA. (October 25, 2013).

Brown Bag Research Presentations, RCOB - Accounting/Finance Department, Carrollton, GA. (September 27, 2013).

Program

Economic Forecast Breakfast, Economics Department, Carrollton, GA. (October 31, 2017).

Quality Matters Training

Applying the QM Rubric, Richards College of Business, Carrollton, GA. (July 2014).

Design Your Online Course, Richards College of Business, Carrollton, GA. (June 2014 - July 2014).

Quality Matters Training

Peer Reviewer, Richards College of Business, Carrollton, GA. (July 2014 - August 2014).

Seminar

Three Paths to Academic Integrity Workshop and Universal Design for Learning is a Secret Retention Tool, RCOB - Dean's Office, Carrollton, GA. (April 27, 2015).

Workshop

Implicit Bias Training, RCOB, Carrollton, GA. (November 8, 2019).

2018 Intensive data and analytics summer workshop, American Accounting Association, Orlando, FL. (June 3, 2018 - June 8, 2018).

Business Analytics-Linking Strategy, Performance and Profitability with Expert Data Management, IMA - Atlanta Chapter, Atlanta, GA. (February 10, 2017).

Faculty Workshop, Richards College of Business, Carrollton, GA. (May 2, 2016).

GSCPA Atlanta Chapter Meeting, Georgia Society of CPAs, Atlanta, GA. (February 2016).

2014 Faculty Study Group, University of West Georgia, Carrollton, GA. (January 2014 - April 2014).

Honors and Awards

Annual Faculty Research Award, Richards College of Business. (August 2014).

Best Paper Award, AAA Southeast Meeting. (April 2013).

OTHER ACTIVITIES