

WANG, Jiwei
王紀偉
Curriculum Vitae

School of Accountancy	Phone: (+65) 6828.0616
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EDUCATION

- Ph.D. in Accounting, September 1998 to June 2003, Hong Kong University of Science & Technology (HKUST), Hong Kong SAR, China
- Bachelor of Economics (first honor), September 1994 to July 1998, Xi'an Jiaotong University (XJTU), Xi'an, China

EMPLOYMENT AND WORKING EXPERIENCE

- Associate Professor of Accounting Practice, SMU, July 2010 - present
- Assistant Professor of Accounting Practice, SMU, July 2007 – June 2010
- Assistant Professor of Accounting, SMU, Singapore, Jan 2004 - July 2007
- Lecturer (waiting for PhD conferral), SMU, Singapore, July - Dec 2003
- Research Fellow, Shenzhen Stock Exchange, China, August - December 2002

TEACHING

Undergraduate and Graduate Programs

- “*Corporate Reporting and Financial Statement Analysis*”, Master of Professional Accounting, Singapore Management University.
- “*Financial Statement Analysis 3*”, Master of Applied Finance (China), Singapore Management University, following the CFA Level II curriculum, covering business combinations, multinational operations, post-retirement benefits and financial statement analysis.
- “*Financial Statement Analysis 3*”, Master of Applied Finance, Singapore Management University, following the CFA Level II curriculum, covering business combinations, multinational operations, post-retirement benefits and financial statement analysis.
- “*Corporate Reporting and Analysis of Financial Statements*”, undergraduate course, Singapore Management University. It is a combination of Intermediate Accounting course and Financial Statement Analysis course.
- “*Financial Accounting*”, undergraduate course, Singapore Management University.
- “*Accounting Study Mission*”, undergraduate course, Singapore Management University, the main part is a 9-day field study trip to overseas companies.
- “*Introduction to Accounting*”, university summer selective course, combines financial and managerial accounting, HKUST, June - August 2002. Taught independently, overall teaching evaluation is 81 out of 100, compared with department average of 70.

- Teaching Assistant for various courses at HKUST from 1998 to 2003.

Teaching Seminars

- Attended 3-day workshop, “*International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs)*”, organized by ASC, ICPAS, and IASB, Singapore, January 24-26, 2011.
- Attended Harvard Business School teaching seminar, “*Using the Case Method to Teach Accounting*”, Washington D.C., August 2006.

Textbooks and Other Teaching Materials

- Textbook Supplements to “*Financial Accounting: International Financial Accounting Standards*,” eighth edition, Pearson, by Harisson, Horngren, Thomas and Suwardy, 2010, including Instructor’s Manual, Solutions Manual, PowerPoint Slides, Test Item File, Excel Template, General Ledger Templates and Study Guide.
- Developed an *e-learning package*: The Comparison of Financial Accounting Practices in the US and Singapore.

INDUSTRY COLLABORATION

Invited Presentations to Industry

I have been invited by many professional bodies to provide professional and executive training seminars for managers in Singapore, Malaysia and China. Below are the main training topics.

- “Understanding the U.S. GAAP”
- “Managing the transition from US GAAP to IFRS”
- “Comparison between IFRS and Chinese GAAP”
- “Comparison between US GAAP and Chinese GAAP”
- “Business Analysis Using Financial Statements”
- “Finance Theory”

Professional Services

- Judging Panelist, *Best Annual Report Award*, a sub-award under the Singapore Corporate Award, organized by The Business Times. Jan 2011 - present
<http://www.scawards.com.sg/>
- Editorial Advisory Panel: *Singapore Accountant*, a publication of the Institute of Certified Public Accountants of Singapore (ICPAS), May 2007 – April 2010.

Consulting Activities

- Advanced Micro Devices (AMD Penang)
- China Mobile (Zhejiang)
- Huron Consulting Group

- RCCM Group (a CPA firm)
- The Gerson Lehrman Group Councils
- The Society of Industry Leaders
- Guidepoint Global

Industry Projects

- “E50 Financial Reporting Database,” a KPMG project, designed and maintained a database which contains financial information of selected SMEs in Singapore, July 2010.

Industry Conferences

- Singapore Accountancy Convention 2010, conducted by the Institute of Certified Public Accountants of Singapore (ICPAS), 2 November 2010.
- Public Accountants Conference 2010: Accountancy in an Increasingly Globalised World. Held by Singapore's Accounting and Corporate Regulatory Authority (ACRA). 15 July 2010. Raffles City Convention Centre, Singapore.

RESEARCH

Publications

- “A Comparison of Shareholder Identity and Governance Mechanisms in the Monitoring of Listed Companies in China”, *China Economic Review*, volume 21, issue 1, pages 24-37 (2010).
- “Tunneling as an Incentive for Earnings Management during the IPO Process in China,” with Joseph Aharony and Hongqi Yuan. *Journal of Accounting and Public Policy*, volume 29, issue 1, pages 1-26 (2010).
- “Costs and Benefits of Accounting-Based Regulation in Emerging Capital Markets,” article published in *QFinance – The Ultimate Resource*, Bloomsbury Publishing Plc., available at www.qfinance.com, Oct 2009.
- “Causes and Consequences of Manipulation of Assets Revaluation during IPO Process in China”, with Hongqi Yuan and Jing Yang. *China Accounting and Finance Review*, volume 10, number 3, pages 90-111 (2008).
- “Accounting-Based Regulation in Emerging Markets: The Case of China’s Regulation of Seasoned Equity Offerings”, with Kevin Chen. *The International Journal of Accounting*, volume 42, issue 3, pages 221-236 (2007).
- “Integrate Artificial Intelligence Techniques into Financial Investment Information System”, full-length paper, with Xiaotian Zhu and Qian Sun. *Proceedings of the 2006 IEEE International Conference on Systems, Man, and Cybernetics*, pp. 4067-4072 (2006).
- “Beware, Foreigners Who Invest in Newly Listed Companies in China,” *SMU Knowledge Hub*, April 2006.

Working Papers and Current Projects

- “Agency Costs of Socialistic Internal Capital Markets: Empirical Evidence from China”, with Kangtao Ye. Under review.
- “Does Debt-IPO by Privately-held Firms Trigger Financial Statement Management?” with Joseph Aharony and Steven Orpurt.
- “The Impact of Related Party Sales by Listed Chinese Firms on Earnings Informativeness and Analysts’ Forecasts,” with Hongqi Yuan. Under review.
- “Causes and Consequences of Corporate Assets Exchange by China’s Listed Companies”, with Hongqi Yuan.
- “Corporate Media Appearance and Managerial Incentive in China”, with Kangtao Ye.
- “Market Segmentation, Liquidity, and the Pricing of Earnings: A Comparison of China’s Floating and Non-floating Shares,” with Kevin Chen and Hongqi Yuan.

Dissertation

- “Governance Role of Different Types of State-Share Holders: Evidence from China’s Listed Companies,” HKUST, 2003. Committee members: Kevin Chen (Chair), Chul W. Park, T.J. Wong, David D. Li, and Michael Firth.

Research Presented at Academic Meetings and Universities

- *Causes and Consequences of Corporate Assets Exchange by China’s Listed Companies*
 - China International Conference in Finance, Wuhan, China, July 4-7, 2011
 - European Financial Management Symposium 2011 on Asian Financial Management, March 24-26, 2011, Renmin University of China, Beijing, China
 - The 18th annual Conference on Pacific Basin Finance, Economics, Accounting and Management, July 23-25, 2010, Beijing, China.
- *Does Debt-IPO by Privately-held Firms Trigger Financial Statement Analysis?*
 - The 9th China International Symposium on Empirical Accounting Research, Xi’an, China, December 17-19, 2010
 - The 11th World Congress of Accounting Educators and Researchers, Singapore, November 4-6 (coauthor presented), 2010
 - The Tel Aviv Conference in Accounting, Tel Aviv, Israel, June 14-16 (coauthor presented), 2009
- *Agency Costs of Socialistic Internal Capital Markets: Empirical Evidence from China*
 - Global Finance Conference, Honolulu, USA, April 2009
 - AAA Annual Meeting, Anaheim, USA, August 2008
 - China International Conference in Finance, Dalian, China, July 2008
 - European Accounting Association Congress, Rotterdam, Netherlands, April 2008
 - The 6th International Symposium on Empirical Accounting Research, Xiamen, China, December 2007

- *The Impact of Related Party Sales by Listed Chinese Firms on Earnings Informativeness and Analysts' Forecasts*
 - AAA 2007 Meeting at Chicago, August 2007
 - The APIRA 2007 Conference, Auckland, New Zealand, July 2007
 - European Accounting Association Congress, Lisbon, Portugal, April 2007.
- *Integrate Artificial Intelligence Techniques into Financial Investment Information System*
 - the 2006 IEEE International Conference on Systems, Man, and Cybernetics (SMC 2006), Taipei, Oct 2006
- *Tunneling as an Incentive for Earnings Management during the IPO Process in China*
 - AAA 2006 Meeting at Washington DC, August 2006
 - HKUST-SMU Research Camp, December 2005
 - National University of Singapore, October 2005
 - Nanyang Technological University, October 2005
 - Shanghai University of Finance and Economics, April 2005
 - SMU Workshop, March 2005
- *Accounting-Based Regulation in Emerging Markets: The Case of China's Regulation of Seasoned Equity Offerings*
 - American Accounting Association Annual Meeting, San Francisco, US, August 2005
 - AFAANZ 2005 Annual Conference, Melbourne, Australia, July 2005
 - European Accounting Association Congress, Gothenburg, Sweden, May 2005
 - SMU Workshop, February 2004
- *A Comparison of Shareholder Identity and Governance Mechanisms in the Monitoring of CEOs of Listed Companies in China*
 - The 10th World Congress of Accounting Educators, Istanbul, Turkey, November 2006
 - The 2003 International Symposium on Accounting Research, Chongqing, China, December 2003
 - Shanghai University of Finance and Economics, January 2003
- *Apply Empirical Research Methodology into Security Analysis*
 - Shanghai Shenyin Wanguo Research & Consulting Co., Ltd., Shanghai, China, August 2001.
- *R&D Expenditures and Price Momentum Profitabilities: International Evidence*
 - European Financial Management Association 2001 PhD Seminar, Lugano, Switzerland, June 2001
- Attended Research Conferences (no presentation or discussion)
 - SMU Accounting Symposium 2010, December 14-15, Singapore
 - 11th World Congress of Accounting Educators and Researchers, November 4-6, 2010, Singapore.
 - Singapore International Conference on Finance, 2007, 2008
 - HKUST-SMU-SNU Research Camp, Seoul, S. Korea, Feb 2008
 - HKUST Accounting Summer Symposium, 1999-2005
 - Cheung Kong GSB Mini-Conference on Accounting and Finance, Beijing, Dec 2004
 - AAA International Section Mid-year Meeting, San Diego, Jan 2004

Refereeing Activity

- Editorial Advisory Panel: *Singapore Accountant*, a publication of the Institute of Certified Public Accountants of Singapore (ICPAS), May 2007 – April 2010.
- Ad-hoc reviewer for academic journals:
 - *Corporate Governance: An International Review*
 - *Emerging Markets Finance and Trade*
 - *Journal of Accounting and Public Policy*
 - *Jurnal Studi Keuangan (Journal of Financial Studies)*
 - *The International Journal of Accounting*
 - *China Accounting and Finance Review*
 - *International Journal of Accounting and Information Management*
 - *China Accounting Review*
 - *China Economic Review*
- Ad-hoc reviewer for conference meetings:
 - American Accounting Association Annual Meetings, 2004 - 2007
 - The 4th and 5th Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conferences, July 2004 and July 2007

Session Chair and Discussant

- Senior Mentor for a New Scholar Concurrent Session at AAA 2007 Chicago Meeting.
- Session Chair
 - The 6th International Symposium on Empirical Accounting Research, December 2007, Xiamen, China
 - IEEE International Conference on Systems, Man, and Cybernetics (SMC 2006), Taipei, Oct 2006.
- Discussant
 - European Financial Management Symposium 2011 on Asian Financial Management, March 24-26, 2011, Renmin University of China, Beijing, China
 - The 9th China International Symposium on Empirical Accounting Research, Xi'an, China, December 17-19, 2010
 - Global Finance Conference, Honolulu, USA, April 2009
 - The 6th International Symposium on Empirical Accounting Research, December 2007, Xiamen, China.
 - American Accounting Association Annual Meeting, Washington DC, Aug 2006.
 - China Research Conference, Chinese University of Hong Kong, Feb 2006.
 - American Accounting Association Annual Meeting, San Francisco, Aug 2005.
 - The 3rd International Symposium on Accounting Research, Tianjin, China, Dec 2004.
 - American Accounting Association Annual Meeting, Orlando, Aug 2004.

- The 2nd International Symposium on Accounting Research, Chongqing, China, Dec 2003.

UNIVERSITY SERVICES

- SMU China “Zhuangyuan” Project, interview students in China, Feb 2011
- SMU Focus Group Discussion on China India Strategy, June 2010
- SMU Strategic Plan 2010-2014 Focus Group Discussion, December 2009
- Student Affairs Committee, School of Accountancy, SMU, August 2009 to present
- Faculty Senator, May 2009 to present, SMU
- AACSB Accreditation Education Services Workgroup, School of Accountancy, SMU, January 2009 to present
- Career Choice Seminar Committee, School of Accountancy, SMU, December 2008.
- Faculty Recruiting Service, School of Accountancy, SMU, January 2004 to present
- Seminar Series Coordinator, School of Accountancy, SMU, July 2003 – May 2005

PRESS APPEARANCES

- *The Straits Times*, October 9, 2009. “Best way to integrate? Do volunteer work” by Cai Haoxiang. I shared my experience as a community volunteer. http://www.smu.edu.sg/news_room/smu_in_the_news/2009/sources/ST_2009_1009_1.pdf
- *Knowledge @ SMU*, October 2009. “Monitoring State-owned versus State-controlled Enterprises.” It profiled my research paper titled as “A Comparison of Shareholder Identity and Governance Mechanisms in the Monitoring of CEOs of Listed Companies in China.” Available at <http://knowledge.smu.edu.sg/article/1243>.
- *Channel U* (<http://www.channelu.com.sg>), Feb 6, 2009, “Money Week” (财经追击), a 30-minute TV program in Chinese, commented on Chinese economy in the downturn. http://media.smu.edu.sg/occ/channelU_090206.aspx
- *Knowledge @ SMU*, October 3, 2007. “Minimum Profitability Ruling a Boon or Bane? Some Lessons from China.” It profiled my research paper titled as “Accounting-Based Regulation in Emerging Markets: The Case of China’s Regulation of Seasoned Equity Offerings” with Kevin Chen. Available at <http://knowledge.smu.edu.sg/article/1096>.
- *Channel 8* (<http://www.channel8.com.sg>), June 21 and 28, 2007. “Focus” (焦点), a 30-minute TV program in Chinese, commented on the 10th anniversary of the handover of Hong Kong to China. http://media.smu.edu.sg/occ/channel8_070621.aspx
- *Financial Times* (<http://www.ft.com>), Dec 30, 2006. “Experts warn of China's 'blind spot'” by Barney Jopson in London, cited my name and my studies on related party transactions in China.
- *938live Radio* (<http://www.938live.sg>), Dec 26, 2006. Commented on Singapore’s IPO market in 2006.

http://www.smu.edu.sg/news_room/smu_in_the_news/2006/sources/938LIVE_20061226_1.pdf

- *The Straits Times* (<http://www.straitstimes.com>), June 4, 2006. Expressed views on money and personal finance.
http://www.smu.edu.sg/news_room/smu_in_the_news/2006/sources/ST_2006_0604_1.pdf
- *938live Radio* (<http://www.938live.sg>), May 19, 2006. Singapore's leading English radio. Commented on China's lifting ban on IPOs in its domestic stock markets.
http://www.smu.edu.sg/news_room/smu_in_the_news/2006/sources/938LIVE_20060519.pdf
- *The Straits Times* (<http://www.straitstimes.com>), May 14, 2006. "Will It POP?" by Leong Chan Teik. It profiled my research paper titled as "Tunneling as an Incentive for Earnings Management during the IPO Process in China". Singapore's leading English newspaper.
http://www.smu.edu.sg/news_room/smu_in_the_news/2006/sources/ST_2006_0514.pdf

HONORS and GRANTS

- *Best Newcomer Teaching Award*, School of Accountancy, SMU, 2005.
- Seedcorn Research Grant, Institute of Certified Public Accounts of Singapore (ICPAS), August 1, 2010 to August 30, 2011.
- Wharton-SMU Research Grants, 2003-2011
- HKUST Research Travel Grants in 2001 and 2003 (RTG00/01.BM05 and RTG02/03.BM003)
- Full Postgraduate Scholarship, HKUST, 1998-2002
- Simon Li Fook Sean Scholarship for undergraduate, XJTU, 1997

PROFESSIONAL MEMBERSHIP

- Member, American Accounting Association
- Member, American Finance Association
- Member, AFAANZ
- Member, European Accounting Association

COMMUNITY SERVICES

- Auditor, Dunearn Neighborhood Committee, 2009-present.
- Executive Member, Toa Payoh West Community Club Management Committee, 2006-2011.
- Executive Member, Toa Payoh West CCMC Chinese Orchestra, 2006-2011.
- Executive Member, Toa Payoh Heights Residents Committee, 2006-2011.