

# Xinghua Gao

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## Education

Ph.D. Business Administration, Wayne State University, 2012  
M.S. Accounting, Wayne State University, 2007  
M.B.A., Wayne State University, 2004

## Professional Experience

- Assistant professor of accounting, Governors State University 2012 –
- Visiting professor, Governors State University 2011-2012
- Graduate teaching assistant, Wayne State University 2009-2011
- Graduate research assistant, Wayne State University 2006-2009

## Research and Teaching Interests

### Research

- Internal controls and corporate financing decisions
- Economic consequences of accounting quality
- Executive equity compensation and pricing of audit services
- Corporate governance and financial reporting
- Corporate dividend policy

### Teaching

- ACCT 3111 Costing accounting I, undergraduate, Fall 2012, Spring 2013, Fall 2013, Spring 2014, Fall 2014
- ACCT 2110 Financial accounting, undergraduate, Spring 2013, Spring 2014
- ACCT 6201 Seminar in financial accounting theory and practice, graduate, Spring 2013
- ACCT 6100 Foundation of accounting and finance, graduate, Spring 2014
- ACCT 7110 Seminar in managerial accounting, graduate, Fall 2013, Fall 2014
- FIN 4530 Financial Institutions and Markets, undergraduate, Fall 2012, Fall 2013
- FIN 301 Principles of Financial Management, undergraduate, Fall 2011, Spring 2012, Summer 2012, Fall 2013
- FIN 460 Investments, undergraduate, Fall 2011
- FIN 465 Advanced Investments, undergraduate, Spring 2012
- FIN 850 Investments, graduate, Fall 2011
- FIN 853 Derivatives, graduate, Summer 2012

## **Publications**

- CEO and CFO Equity Compensation and the Pricing of Audit Services, with Yonghong Jia and B. Anthony Billings, *Auditing: A Journal of Practice & Theory*, May 2014, Vol. 33, No. 2, pp. 1-25.

## **Papers under Review**

- Internal Control over Financial Reporting and the Safeguarding of Corporate Resources: Evidence from the Value of Cash Holdings, with Yonghong Jia, under review at *Contemporary Accounting Research*

## **Working Papers**

- The Monitoring Role of Internal Control: Evidence from Excess Value of Diversification, with Yonghong Jia and Ranjan D'Mello
- Does Internal Control over Financial Reporting Reduce Cost of Capital? Evidence from the Cost of Issuing Equity, with Yonghong Jia
- Does Mandatory Disclosure Affect Corporate Financing Decisions? Evidence from SOX Section 404 Disclosure, with Yonghong Jia and Siyi Li

## **Conference Presentations**

- Does Mandatory Disclosure Affect Corporate Financing Decisions? Evidence from SOX Section 404 Disclosure, presented at the American Accounting Association annual meeting, Atlanta, Georgia, August 2014
- Does Internal Control over Financial Reporting Reduce Cost of Capital? Evidence from the Cost of Issuing Equity, presented at the American Accounting Association annual meeting, Anaheim, California, August 2013
- Internal Control over Financial Reporting and the Value of Cash Holdings, presented by co-author at the American Accounting Association annual meeting, Anaheim, California, August 2013
- The Monitoring Role of Internal Control: Evidence from Excess Value of Diversification, presented by co-author at the American Accounting Association annual meeting, Anaheim, California, August 2013
- Internal Control Weakness and the Value of Cash Holdings, presented at the American Accounting Association Midwest region meeting, St. Louis, October 2012
- CEO and CFO Equity Incentives and the Pricing of Audit Services, presented at the American Accounting Association Ohio region meeting, Kentucky, May, 2012
- CEO and CFO Equity Incentives and the Pricing of Audit Services, presented by co-author at the American Accounting Association annual meeting, Washington D.C., August, 2012
- Piercing the Corporate Veil: The Case for Clawback Provisions, presented at the Midwest Finance Association annual meeting, Chicago, IL, March 2011
- Piercing the Corporate Veil: The Case for Clawback Provisions, presented at the Southwestern Finance Association annual meeting, Houston, Texas, March 2011

## **Honors and Awards**

- Best Paper Award, Wohl Publishing Best Paper Award in Corporate Finance, Southwestern Finance Association (March, 2011) for the co-authored paper “Piercing the Corporate Veil: The Case for Clawback Provisions”

## **Service**

- Written Communication AOL Subcommittee: 2012-2013, Governors State University
- Oral Communication AOL Subcommittee, 2012-2013, Governors State University
- Curriculum AOL Subcommittee, 2013-2014, Governors State University

## **Professional Membership**

- American Accounting Association