

Xiang (Gail) Gao, Ph.D., CMA

College of Business
Louisiana State University Shreveport
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EDUCATION:

Ph.D., Accounting, 2014/08 – 2018/08
The University of Texas at El Paso, TX
MBA, Business Administration, 2011/08 - 2013/08
Idaho State University, Pocatello, ID
Ph.D., Environmental Engineering, 2010/08 – 2014/05 (unfinished)
Idaho State University, Pocatello, ID
B.S., Environmental Engineering, 2005/09 - 2009/05
East China University of Science and Technology (ECUST)

ACADEMIC EXPERIENCE:

Assistant Professor of Accounting, Louisiana State University Shreveport (2022 – present)
Assistant Professor of Accounting, West Texas A&M University (2018 – 2022)
Assistant Instructor, University of Texas at El Paso (2014 - 2018)

TEACHING & RESEARCH INTERESTS:

Teaching: Fraud examination, Data analytics for accounting, Accounting information systems, Cost accounting, Financial accounting

Research: Financial reporting quality, corporate governance, real activity earnings management, financial analysts

ACADEMIC MEMBERSHIP & CERTIFICATES:

Beta Gamma Sigma - the international honor society for collegiate schools of business.
American Accounting Association (since 2016)
Institute of Management Accountants (since 2016) – Active CMA
IMA and University of IL Data Analytics Certificate (2020)
IMA Data Analytics & Visualization Fundamentals Certificate (2022)

RESEARCH ACTIVITY & PRESENTATION:

Accounting:

Publications:

Wang, H. & Gao, X. (2020). Oil Price Dynamics and Airline Earnings Predictability. Journal of Air Transport Management, 87, 101854.

Wang, H., Burnett, S. & **Gao, X.** (2019). Voluntary Disclosure in the Reserve Reporting of Public Oil and Gas Firm: Probable/Possible reserves and reserve price. *Oil, Gas & Energy Quarterly*, 70 (3).

Presentation:

“Characteristics of Stock Repurchase and Earnings Management”, at the III USP Doctoral Consortium on Quantitative Research in Accounting, July 2017, Brazil

“Auditor Quality and Readability of 10Ks” with Sayan Sarkar, at the University of Texas at El Paso, November 2016

Selected working paper:

“Influence of 2003 Dividend Tax Cut on Using Stock Repurchase for Earnings Management”

“Does Capital Structure Affect Divestiture Decision: Sell-off or Spin-off” with Dr. Feixue Xie

Engineering:

Publication:

Solomon Leung, David Assan, **Xiang Gao**, and James Lai “Alternative voltammographic detection of LDH and other enzymes with modified Pt electrode and its application prospective”, *Journal of Biomaterials and Nanobiotechnology*, March, 2012

Presentation:

“Comparison of Anchoring Materials for High Performance Sensors Modified with Nanoparticles and Enzymes”, at NSTI (Nano Science and Technology Institute) Nanotech Conference & Expo 2012 -- Santa Clara, CA

“Highly Modified Pt Electrode Sensor and Comparison of Performance of the Electrode with Other Sensors Made with Different Anchoring Materials”, at IAS (Idaho Academy of Science) 54th Annual Meeting and Symposium 2012 -- Idaho Falls, ID

“Anaerobic Biofuel Cell Modified with Nano Particles and Polymers for Biomedical Applications”, at IAS (Idaho Academy of Science) 53rd Annual Meeting and Symposium 2011 -- Caldwell, ID

CONFERENCES, TRAININGS & WORKSHOPS ATTENDEND:

Data Analytics and Visualization for Accounting Professionals, 2020, by University of Illinois at Urbana-Champaign

AAA Annual Meeting, 2019, San Francisco, California

SAP University Alliances Faculty Winter Workshop, 2017, Huntsville, Texas

USP Doctoral Consortium on Quantitative Research in Accounting, July 2017, Brazil

EXPERIENCE & COMMUNITY SERVICE:

Assistant Professor, 2018/09 – Present (teaching evaluation)

College of Business – West Texas A&M University

- Healthcare Accounting (MBA) (average 3.60 / 4.0)
- Accounting for Decision Making (MBA) (average 3.54 / 4.0)

- Accounting Information Systems (average 2.64 / 4.0)
- Seminar of Accounting Theory (MPA)

Assistant Instructor, 2014/09 – 2018/08 (teaching evaluation)

College of Business and Administration – University of Texas at El Paso

- Management Accounting, Spring 2015 (3.9)
- Principles of Accounting I, Summer 2015 (3.65), Summer 2017 (4.28)
- Principles of Accounting II, Summer 2015 (3.0), Fall 2015 (3.42), Summer 2016 (3.41), Fall 2016 (3.75 and 4.38)
- Accounting Systems, Spring 2017 (3.88), Fall 2017 (4.59)

Research Assistant, 2012/05 – 2014/07

College of Business - Idaho State University, Pocatello, ID

- Assisted in accounting researches; Research topics involving US city budgeting and financial planning, city bond issuance, and Toronto Stock Exchange (TSX) 300 firms' D&O liability insurance usage.

Research Assistant, 2011/08 - 2012/06

School of Engineering – Idaho State University, Pocatello, ID

- Developed highly sensitive bio-sensor for measuring specific biochemical in water (e.g. NH₃ and lactate); presented and published the research results in IAS 2011, IAS 2012, and NSTI 2012.
- This position was supported by a DOD USAMRMC project grant.
- Training new lab assistants.

Vice-President of Student Association, 2007/08 - 2008/06

School of Resources and Environmental Engineering, ECUST, China

- Assisted in coordination of student recreational events at school level, hosting approximately 50 to 80 students.
- Coordinated student relationships with other departments in ECUST.
- One of the three contact persons of 2009 ECUST environmental engineering alumnus.

SERVICE HONOR:

Cultural Celebration, in recognition and appreciation of outstanding contribution of Idaho State University, 2013

ACADEMIC HONOR:

Excellent Graduate of ECUST, 2009

Nalco Scholarship, ECUST, 2009

Special Comprehensive Curriculum Scholarship (One award each year in School of Resources and Environmental Engineering), ECUST, 2009