

Curriculum Vitae

Kang Cheng, Ph.D., CPA

Email: kang.cheng@morgan.edu

Education

Ph.D. in Accountancy

Department of Accountancy, School of Business and Public Management, The George Washington University, Washington, DC. 1998.

Master of Business Administration

Department of Finance and Investment, School of Business and Public Management, The George Washington University, Washington, DC. 1991.

Bachelor of Laws

Department of Law, School of Law, National Taiwan University, Taipei, Taiwan, 1987.

Experience

- 2009-present: Associate Professor (tenured), Department of Accounting and Finance, Morgan State University. Baltimore, Maryland. (AACSB Accounting Accreditation)
- 2006-2008: Associate Professor (tenure track), Department of Accounting, Howard University. Washington, DC. (AACSB Accounting Accreditation)
- 2004-2006: Associate Professor (tenured), Department of Accounting, Towson University. Baltimore, Maryland. (AACSB Accounting Accreditation)
- 1999: Faculty Internship, Auditor, Deloitte & Touche, Taipei, Taiwan,
- 1998-2004: Assistant Professor (tenure track), Department of Accounting, Towson University. Baltimore, Maryland. (AACSB Accounting Accreditation)
- 1993-1998: Adjunct Instructor, Department of Accountancy. George Washington University. Washington, DC.
- 1995 (Spring): Visiting Scholar, Department of Accountancy, Shanghai University of Finance & Economics, Shanghai, People's Republic of China.
- 1995 (Summer): Visiting Scholar, School of International Business Management, University of International Business and Economics, Beijing, People's Republic of China.
- 1992-1993: Research Assistant, Department of Accountancy. George Washington University.

Journal Publications

- Cheng, Kang and Sharon Finney 2015, "The tangle of intangible assets and business combinations--Related standards: past, present, and future" *The CPA Journal*, forthcoming December 2015.
- Cheng, Kang and R. M. Elbolok, 2015, "Is pushdown accounting lifting you up?" *The Journal of Corporate Accounting and Finance*, v25n5, September/October, p55-59.
- Cheng, Kang 2012, "Accounting discretion and fair value reporting---A study of US banks' fair value reporting of mortgage-backed-securities" *Journal of Business Finance and Accounting*, v39n5&6, p531-566.
- Hsu, Audrey W.S., Rong-Ruey Duh and, Kang Cheng, 2012, "Does the control-based approach to consolidated statements better reflect market value than the ownership-based approach?" *The International Journal of Accounting*, v47n2, p198-225.

- Cheng, Kang 2011, "Accounting for Servicing Assets: A Reporting Challenge for Executives and Financial Statement Users" *The CPA Journal*, v81n10, p24-29.
- Cheng, Kang and Sharon Finney 2010, "It's Coming: M&As Under IFRSs" *The Journal of Corporate Accounting and Finance*, v21n3, p13-18.
- Cheng, Kang 2009, "Navigating with the IFRS Convergence Roadmap" *The Journal of Corporate Accounting and Finance*, v20n6, p31-37.
- Cheng, Kang 2009, "Fair Value's 'How' meets 'When'---The complications of Applying Mark-to-Market Accounting in an Inactive Market" *The CPA Journal*, v79n8, p26-29.
- Cheng, Kang 2009, "Mark to Market or Mark to Expectation?" *Commercial Lending Review*, v24n1, p3-7.
- Cheng, Kang 2008, "Another Step towards the Convergence with International Accounting Standard---Accounting for Business Combination under SFAS No. 141R" *The Journal of Corporate Accounting and Finance*, v19n6, p35-40.
- Cheng, Kang and William Brent 2007, "Haveit Mortgage Solution: A Case of Applying the Financial- Components Approach in Accounting for Financial Assets" *Journal of Financial Case Research*, v9n1, p57-64.
- Cheng, Kang 2007, "Financial Asset Servicing Rights---Another Niche For Valuation Practice" *Valuation Strategy*, v10n6, July/August, p20-25.
- Cheng, Kang 2007, "Fair-Value Option for Financial Assets: An Opportunity for Earnings Management?" *Commercial Lending Review*, v23n1, p33-39.
- Cheng, Kang 2006, "Fair-Value Option to Account for Financial Asset-Servicing Rights" *Bank Accounting and Finance*, v19n2, p38-44.
- Cheng, Kang 2003, "The Impact of Goodwill on Earnings" *The Journal of Corporate Accounting and Finance*, v14n2, p63-68.
- Cheng, Kang 2002, "SFAS No. 142's Effect on 2002 Earnings" *Commercial Lending Review*, v17n3, p15-22.
- Cheng, Kang 2002, "Acquisitions of Troubled Institutions: Exposure Draft Proposed to Amend SFAS No. 72" *Bank Accounting and Finance*, v15n 5, p 46-49.
- Cheng, Kang 2001, "Valuation Assumptions under SFAS 140: Understanding Balance-Sheet Effects" *Bank Accounting and Finance*, v15n2, p 39-45.
- Cheng, Kang 2001, "Another Perspective on Bridging the Education Gap: News and views", *The CPA Journal*, v71n12, p.20-21.

Presentations and Proceedings

August 9, 2015, American Accounting Association Annual Conference, Chicago, IL. "Effects of Business Combination on Accounting Information's Value Relevance in the New Economy."

April 25, 2015, American Accounting Association, Mid-Atlantic Regional Conference, Cherry Hill, NJ. "Effects of Business Combination on Accounting Information's Value Relevance in the New Economy."

October 27, 2014, The 26th Asian-Pacific Accounting Global Conference, Taipei, Taiwan. “Do Syndicated Loan Borrowers Trade-off Accrual-based Earnings Management with Real Activities Manipulation?”

August 5, 2014, American Accounting Association Annual Conference, Atlanta, GA. “Do Syndicated Loan Borrowers Trade-off Accrual-based Earnings Management with Real Activities Manipulation?”

April 23, 2014, American Accounting Association, Mid-Atlantic Regional Conference, King of Prussia, PA. “Securitization Accounting as a Microsocial Contract—The Mechanism and the Ethical Challenges.”

August 6, 2013, American Accounting Association Annual Conference, Anaheim, CA. “The Nature of Securitization Gains: An Analysis from the Financial-Components-Approach.”

August 7, 2012, American Accounting Association Annual Conference, Washington, DC. “Components of Securitization Gains as Earnings Management Tools in US Bank Holding Companies.”

April, 20, 2012, American Accounting Association, Mid-Atlantic Regional Conference, Philadelphia, PA. “The Balance Sheet as an Earnings Management Constraint in the Context of Servicing Asset Valuation.”

August 8, 2011, American Accounting Association Annual Conference, Denver, CO. “Do Banks Apply the Additional Discretion Afforded by Recent Fair Value Accounting Rules to Convey Accounting Information---An Examination of MBS Valuations?”

May 28, 2011, The Canadian Academic Accounting Association Conference, Toronto, Ontario. “Accounting discretion and fair value reporting---A study of US banks’ fair value reporting of mortgage-backed-securities.”

April 23, 2011, American Accounting Association, Mid-Atlantic Regional Conference, Baltimore, MD. “Are Changes in Fair Value Measurement Hierarchy Value Relevant? An evaluation of a recent IASB proposal?”

August 3, 2010, American Accounting Association Annual Conference, San Francisco, CA. “Reliability of Fair Value Disclosure and Banks' Valuation of Mortgage Backed Securities”.

June 21, 2010, The 2010 Illinois International Accounting Symposium, Taipei, Taiwan. "Does the control-based approach to consolidated statements better reflect market value than the ownership-based approach?"

April 23, 2010, American Accounting Association, Mid-Atlantic Regional Conference, Philadelphia, PA. “Reliability of Fair Value Disclosure and Banks' Valuation of Mortgage Backed Securities”.

August 5, 2009, American Accounting Association Annual Conference, New York, NY. “*Fair Value Accounting for Servicing Assets and Gains-On-Securitizations Recognition under SFAS No. 156*”.

April 25, 2009, American Accounting Association, Mid-Atlantic Regional Conference, Long Branch, New Jersey. “*The Implications of Shifting from Rules to Principles Based Accounting: The Case of Goodwill Impairment*”.

August 6, 2008, American Accounting Association Annual Conference, Anaheim, California. Discussant of the Impacts that China’s Delisting Regulation Has on Financial Reporting, in the International Accounting Concurrent Section.

November 15, 2007, The 19th Asian-Pacific Accounting Global Conference, Kuala Lumpur, Malaysia. “Globalization of Valuation Standards---The Case of Taiwan’s Valuation Service Standards”.

August 7, 2007, American Accounting Associate Annual Conference, Chicago, Illinois. “Management’s Reporting Incentives and Goodwill Impairments Under SFAS No. 142”.

October 17, 2006, The 18th Asian-Pacific Accounting Global Conference, Maui, Hawaii. “Fair Value Accounting for Financial Instruments—A Comparative Study of Taiwan Accounting Standard No. 34 and Two Current US FASB Proposals”.

April 18, 2006, American Accounting Association, Mid-Atlantic Regional Meeting, Pittsburgh, Pennsylvania. “Fair-Value Option---A New Accounting Concept as Risk Management Tool”.

March 12, 2005, The 6th Annual Conference of The National Business and Economic Society, Key West, Florida. “Can the Market Anticipate Goodwill Impairment upon Corporate Acquisitions”.

April 10-12, 2003, Mid-Atlantic Regional Meeting, American Accounting Association, Philadelphia, Pennsylvania. “Measurability vs. Reliability---A Discussion of Fair Value as an Accounting Measurement in FASB Statements”.

August 13, 2002, Academy of Accounting Historians 2002 Research Conference, San Antonio, Texas. “Accounting for Mortgage Banking Activities, Yesterday and Today”.

March 27-29, 2002, Mid-Atlantic Regional Meeting, American Accounting Association, Baltimore, Maryland. “Amortization of Goodwill Eliminated”.

March 5-9, 2002, Southwest Regional Meeting, American Accounting Association, St. Louis, Missouri. “Expected Cash Flow Approach in the Hierarchy of Fair Value Measurements”.

March 29-31, 2001, Mid-Atlantic Regional Meeting, American Accounting Association, Morgantown, West Virginia. Discussant of article: “Accounting Diversity and the Valuation Implications of Earnings and Book Value” by Hsu, Cheng and Etheridge.

February 28 to March 2, 2001, The 2nd Annual Conference of The National Business and Economic Society, San Juan, Puerto Rico. "Gain-on-Sale as A Component of Earnings in the Financial Service Industry".

July 10-15, 1999, First Globalization Conference, American Accounting Association, Taipei, Taiwan. "Potential errors in detection of earnings management: lessons learned from studies examining the AMT of 1986" by Choi, Gramlich and Thomas; and "A taxation method for value added tax of electronic commerce in Korea" by Suh and Lee.

Professional Relation and Honors

- 2014 Vice President-Finance (Treasurer) and Steering Committee member, American Accounting Association Mid-Atlantic Region.
- 2012 to 2014
Morgan State University, Earl G. Graves School of Business and Management Research Grant.
- 2011 American Accounting Association Mid-Atlantic Regional Conference Program Director.
- 2009 Best Paper Award, American Accounting Association Mid-Atlantic Regional Conference.
- 2008 AICPA Minority Initiatives Committee, Faculty Delegate attending the American Accounting Association Annual Conference.
- 2003 to 2006
Faculty Advisor, Beta Alpha Psi, Iota Zeta Chapter in the College of Business and Economics, Towson University.
- 2003 Dean's Service Award, as Member and Secretary to the Assessment Committee, College of Business and Economics, Towson University.
- 2002 Invitational, Computerized Uniform CPA Exam Item Write-up and Test Development. Washington, DC.
- 1998 American Accounting Association New Faculty Consortium Fellowship.
- 1994 American Accounting Association Doctor Student Consortium Fellowship.
- 1993 CPA Certificate, Statement of Maryland, certificate number I021130.

Courses and Dissertation Supervising

Introduction to Financial Accounting, Introduction to Managerial Accounting, Cost Accounting, Intermediate Accounting I, II and III, Advanced Accounting.
MBA Level, Financial Accounting, Financial Statement Analysis, Business Decision Making.
Ph.D. Research Seminar.

Chair, to Mr. Raymond Kitson Walters at Morgan State University, dissertation title: "Effect of audit quality on the relation between internal control and classification shifting".

Co-supervisor, to Ms. Rasha Mohamed Naseem Elbolok at Suez Canal University, Ismailia, Egypt, dissertation title: "Analyzing the Relationship between Executive Compensation Structure and Fair Value Accounting and its impact on Merger and Acquisition of Business Firms".

Academic Service

College Level:

- 2011 to present, Member, Faculty Development and Research Committee, Earl G. Graves School of Business and Management, Morgan State University.
- 2009 to present, Member, MBA Program Committee, Earl G. Graves School of Business and Management, Morgan State University.
- 2011 to 2013, Member and Chair, Technology Committee, Earl G. Graves School of Business and Management, Morgan State University.
- 2006 to 2008, Member, Committee on Library and Technology, School of Business, Howard University.
- 2002 to 2006, Member and Secretary, Assessment Committee, College of Business and Economics, Towson University.
- 2000 to 2003, member, Technology Committee, College of Business and Economic, Towson University.

Departmental Level:

- 2009 to present, member, Undergraduate Curriculum Committee, Department of Accounting and Finance, Morgan State University.
- 2009 to 2012, member, External Relationship Committee, Department of Accounting and Finance, Morgan State University.
- 2007 to 2008, Departmental capstone course coordinator, Department of Accounting, Howard University.
- 2005, Recruit Committee, Department of Accounting, Towson University. Successful effort in recruiting one faculty member.
- 2003 to 2005, Departmental Promotion and Tenure Guideline Development Task Force. Towson University
- 2003 to 2005, Departmental Curriculum Development Task Force. Towson University.
- 2000, Recruit Committee, Department of Accounting, Towson University. Successful effort in recruiting two faculty members.