

LING L. HARRIS

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EDUCATION

Ph.D. in Accounting, University of Illinois at Urbana-Champaign, 2010

Master of Accounting Science, University of Illinois at Urbana-Champaign, 2003

Master in Teaching English as a Second Language, University of Illinois, 2002

RELEVANT ACADEMIC APPOINTMENTS

University of South Carolina, *Assistant Professor*, 2010 – present

University of Illinois at Urbana-Champaign, *Lecturer*, 2004-2006

RESEARCH AND TEACHING INTERESTS

Research: Corporate disclosures and their impacts on judgments and decisions of investors, analysts, and managers

Teaching: Financial accounting

RESEARCH ACTIVITIES

Publications:

- The Effect of Investor Status on Investors' Susceptibility to Earnings Fixation, with Jessen Hobson and Kevin Jackson. 2015. *Contemporary Accounting Research*, forthcoming.
- How does XBRL Affect Cost of Equity Capital: Evidence from an Emerging Market, with Songsheng Chen, Wenying Li, and Donglin Wu. 2015. *Journal of International Accounting Research* 14 (2): 123 - 145.

Conditionally Accepted Paper:

- ERP Systems and Earnings Quality: The Impact of Dominant Shareholdings in China, with Songsheng Chen, Jiao Lai, and Wenying Li, *Journal of Emerging Technologies in Accounting*.

Working Papers:

- Attention-Getting and/or Effort-Inducing? An Examination of How Incentive Compensation Motivates Quality and Quantity Performance in a Multidimensional Environment, with Andrew Newman and Michael Majerczyk.
- Characteristics of Outlook Disclosures that Influence How Investors Respond to Outlook Disclosures, with Kevin Jackson and Wei Li.
- Earnings Management and Employee Selection, with Scott Jackson and Joel Owens.
- How do Investors Process Fair Value Information? The Specificity of Explanatory Disclosures Matters, with Elaine Wang.
- Investors' Reactions to Investor Surprises when Management Issues Goal versus Expectation Earnings Guidance, with Kirsten Fanning, Kevin Jackson, and Matt Stern.
- Management Forecast Credibility: The Effects of Information Valence and Perceived Controllability.

Presentations of Research:

“Earnings Management and Employee Selection”

- American Accounting Association Annual Meeting, August 2015

“How do Investors Process Complex Information? The Disaggregation of Explanatory Disclosures Matters”

- University of South Carolina, February 2015

“Attention-Getting and/or Effort-Inducing? Disentangling How Incentive Compensation Motivates Employees in a Multidimensional Task”

- Virginia Tech University, May 2014

“Goal versus Expectation Guidance: An Experimental Investigation”

- Accounting Research Conference, Oklahoma State University, March 2013

“The Effect of Investor Status on Investors' Susceptibility to Earnings Fixation”

- American Accounting Association ABO Section Meeting, October 2012

“The Use of Supplementary Information on Investors' Reactions to Good News Management Forecasts”

- American Accounting Association Annual Meeting, August 2011 (accepted for presentation)
- University of South Carolina, February 2010
- University of Illinois at Urbana-Champaign, January 2010

“Investor Status and the Influence of Distant Outlook Disclosures on Investor Judgments”

- University of Illinois at Urbana-Champaign, October 2008

Discussants of Research:

- American Accounting Association Annual Meeting, 2009
- American Accounting Association ABO Section Meeting, 2009, 2010, 2012, 2014
- American Accounting Association International Accounting Section Meeting, 2012

Ad hoc Reviewers of Research:

- American Accounting Association Annual Meeting, 2009, 2015
- American Accounting Association ABO Section Meeting, 2009, 2010, 2012, 2015
- American Accounting Association FARS Section Meeting, 2014
- American Accounting Association International Accounting Section Meeting, 2012
- Advances in Accounting Behavioral Research, 2012

RELEVANT TEACHING EXPERIENCE

University of South Carolina:

Undergraduate Course: Financial Accounting III (Advanced), Fall 2011 – present
Financial Accounting I (Intermediate I), Fall 2010 and Spring 2011

University of Illinois at Urbana-Champaign:

Graduate Courses: Advanced Financial Accounting (Instructor), 2005-2007
Risk Management (TA), Spring 2010
Financial Statement Analysis (TA), 2004-2005
Undergraduate Courses: Intermediate Managerial Accounting (TA), 2003-2004
Intermediate Financial Accounting (TA), Summer 2004

ACADEMIC SERVICES

Professional:

Moderator, American Accounting Association Annual Meeting, 2012, 2014, 2015
Moderator, American Accounting Association ABO Section Meeting, 2008, 2012, 2014

University of South Carolina:

Interviewer, Carolina and McNair Scholars Selection Committee, 2013, 2015 (scheduled)
Second Reader, Honor College Senior Thesis–John Slavic, Spring 2016
Director, Honor College Senior Thesis–Emily Weeks, Spring 2014
Faculty Mentor, First-year Scholar Mentor Program, 2011 – 2012

Moore School of Business at University of SC:

Committee member, Student Academic Grievance Committee, Fall 2015 - present
Interviewer, Business Librarian, Springs Business Library, Spring 2014

School of Accounting at University of SC:

Committee member, Workshop Committee, Fall 2015 - present
Committee member, Faculty Recruiting Committee, Fall 2010 - present
Committee member, PhD dissertation committee– Carolyn Westfall, 2013 – present, first placed at St. Louis University

Committee member, PhD dissertation committee–Lei Wang, 2010 – 2012, first placed at Eastern Washington University

Interviewer, PhD Applicants, Spring 2014, 2015

SELECTED HONORS AND AWARDS

Moore School Research Grant Program, Moore School of Business, University of South Carolina:

\$2,500 Award, with Donna Schmitt and Mary Marshall, 2015

\$1,000 Award, 2015

\$2,200 Award, with Scott Jackson and Joel Owens, 2015

\$ 990 Award, 2015

\$2,000 Award, with Scott Jackson and Joel Owens, 2013

\$4,200 Award, with Andrew Newman and Michael Majerczyk, 2013

\$5,000 Award, with Tao Ma, 2012

Dennis Fellowship, University of Illinois at Urbana-Champaign, 2009-2010

Graduate College Fellowship, University of Illinois at Urbana-Champaign, 2006-2010

Irwin Fellowship, University of Illinois at Urbana-Champaign, 2008-2009

List of Teachers Ranked as Excellent by their Students, University of Illinois at Urbana-Champaign, Summer 2007

CONFERENCES ATTENDED

American Accounting Association Annual Meeting, 2008, 2009, 2011, 2012, 2013, 2014, 2015

AAA ABO Section Conference, 2008, 2009, 2010, 2012, 2014

AAA FARS Section Conference, 2014

AAA International Accounting Section Meeting, 2012

American Accounting Association New Faculty Consortium, 2011

South Carolina Association of Accounting Educators, 2015

Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium, 2013

Oklahoma State University, Accounting Research Conference, 2013

Risk and Uncertainty Management Forum, University of South Carolina, 2013

University of Oklahoma, Conference on Decision-making in Accounting, 2010

Symposium on Audit Research, University of Illinois at Urbana-Champaign, 2004, 2006, 2008

Symposium on Tax Research, University of Illinois at Urbana-Champaign, 2003

PROFESSIONAL MEMBERSHIP

American Accounting Association

Chinese Accounting Professors' Association of North America