
Shiyou Li, Ph.D., CPA
Associate Professor of Accounting
Department of Accounting, Finance, Economics, and Business Law
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ACADEMIC BACKGROUND

Ph.D. in Business Administration, The University of Texas at San Antonio, 2013.
M.S. in Accountancy, University of Houston, 2005.
M.S. in Computer Information Systems, University of Houston Clear Lake, 2003.
M.A. in Economics, Renmin University of China, 1994.
B.A. in Economics, Renmin University of China, 1987.

PROFESSIONAL CERTIFICATES

CPA, Texas.
Intuit QuickBooks Bookkeeping Professional
Intuit QuickBooks Desktop Certified User
Intuit QuickBooks Online Certified User

ACADEMIC EXPERIENCE

Associate Professor of Accounting, East Texas A&M University (November 2024 – present), Commerce, Texas.
Associate Professor of Accounting, Texas A&M University-Commerce (May 2019 – November 2024), Commerce, Texas.
Assistant Professor of Accounting, Texas A&M University-Commerce (August 2013 - May 2019), Commerce, Texas.

INTELLECTUAL CONTRIBUTIONS

Liu, T., L., Zhang, J. Zhang, & S. Li (2024). Customer Concentration and Labor Investment Efficiency: Evidence from China. *Journal of Developing Areas*.

Xu, C., X. Wang, S. Li, R. Kalelkar, & L. Gai. (2024). The Effect of Managerial Ability on the Market Valuation of Unrecognized Tax Benefits. *American Business Review*.

Ding, H., A. Ogunc, Funderburk, D., S. Li, & Z. Shi. (2021). Influence of Renminbi Internationalization on China's Monetary Policy Effects: A Theoretical Analysis. *International Journal of Economics and Accounting*, 13 (8), 14-24.

Li, S. (2020). Managerial Ability and Analyst Forecast Behavior: Large Sample Evidence. *Journal of Accounting and Finance*, 20 (8), 113-121.

Liu, L., S. Li, & M. Opara. (2018). Corporate social responsibility and strategic company behavior: CVS Health's discontinuation of tobacco products. *Corporate Social Responsibility and Environmental Management*, 25 (6), 1293-1305.

Li, S., & E. Nwaeze. (2018). Impact of Extensions in XBRL Disclosure on Analysts' Forecast Behavior. *Accounting Horizons*.

Li, S., & Z. Ning. (2017). Executive Compensation and Managerial Ability: Large-Sample Evidence. *Journal of Accounting and Finance*, 17 (9), 9-24.

Li, S. (2017). Responses of Small and Large Investors to XBRL disclosure to the SEC. *Journal of Accounting and Finance*, 17 (3), 23-39.

Li, S., E. Nwaeze, & J. Yin. (2016). Earnings Management in the Electric Utility Industry: Profit Incentives. *Review of Quantitative Finance and Accounting*, 46, 633-660.

Li, S., & E. Nwaeze. (2015). The Association between Extensions in XBRL Disclosures and Financial Information Environment. *Journal of Information Systems*, 3, 73-79.

Presentations of Refereed Papers

Cui, J., R. Kalelkar, S. Li, & E. Nwaeze. *XBRL reporting and the valuation of UTBs*. AAA Southwestern meeting, Houston, Texas.

Li, S. (2017-2018). *Managerial Ability and the Accuracy of Environmental Capital Expenditure Projections*. AAA Annual Meeting, Washington, D.C., United States of America.

Li, S. & Z. Zia. (2016-2017). *Update on Lease Accounting: Shift in Thinking*. AAA Annual Meeting, San Diego, California.

Li, S. (2016-2017). *Managerial Ability and Analyst Forecast Behavior*. 28th Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii.

Li, S. (2015-2016). *Managerial Ability and Analyst Forecast Behavior*. AAA Annual Meeting, New York, New York.

Li, S. & E. Nwaeze. (2015-2016). *Impact of Extensions in XBRL Disclosure on Analysts' Forecast Behavior*. AAA Southeast Meeting, Atlanta, Georgia.

Li, S. & Z. Ning. (2015-2016). *Managerial Ability and Executive Compensation: Large-Sample Evidence*. AAA Mid-Atlantic Meeting, Morgantown, West Virginia.

Li, S. (2015-2016). *Managerial Ability and Analyst Forecast Behavior*. Accounting Education & Research Forum, Commerce, Texas.

Li, S. (2014-2015). *Responses of Small and Large Investors to XBRL disclosure to the SEC*. AAA Mid-Atlantic Meeting, Cherry Hill, New Jersey.

Li, S. & E. Nwaeze. (2014-2015). *Impact of Extensions in XBRL Disclosure on Analysts' Forecast Behavior*. AAA Annual Meeting, Chicago, Illinois.

Li, S. & E. Nwaeze. (2013-2014). *The Impact of Extension in XBRL Disclosure on Financial Information Environment*. AAA Annual Meeting, Atlanta, Georgia.

Li, S., E. Nwaeze, & J. Yin. (2011-2012). *Earnings Management in the Electric Utility Industry: Profit Incentives*. AAA Annual Meeting, Washington, D.C., United States of America.

Grants

- 2016-2017: Li, S. Texas A&M University-Commerce Faculty Development Grant, Principal Investigator.
- 2015-2016: Li, S. Global Fellowship, Principal Investigator.
- 2015-2016: Li, S. Texas A&M University-Commerce Faculty Development Grant, Principal Investigator.
- 2013-2014: Li, S. Faculty Research Enhancement Program Grant, Principal Investigator.

HONOR & AWARD

- 2014-2015: Junior Faculty Research Award, Texas A&M University-Commerce.

COURSES TAUGHT

- ACCT 2301 Principles of Accounting I
- ACCT 2302 Principles of Accounting II
- ACCT 326 Accounting Information Systems
- ACCT 412 Cost Accounting
- ACCT 435 International Accounting
- ACCT 501 Accounting for Managers
- ACCT 525 Advanced Managerial Accounting
- ACCT 529 AIS/IT Audit/IC
- ACCT 538 Individual Income Tax
- ACCT 540 Advanced Income Tax Accounting
- ACCT 575 Financial Statement Analysis

SERVICE

2025

- College Curriculum Committee
- Department Curriculum Committee
- Department Tenure and Promotion Committee
- Coursera Task Force

2024

- Coursera Task Force
- College Curriculum Committee
- Department Curriculum Committee
- Department Tenure and Promotion Committee

2023:

- College Research Committee
- Department Curriculum Committee
- Department Tenure and Promotion Committee

2022:

College Research Committee
Department Curriculum Committee
Department Tenure and Promotion Committee
2021:
Faculty advisor for Beta Alpha Psi
Department Tenure and Promotion Committee
2020:
Faculty advisor for Beta Alpha Psi
Search Committee for Department Chair for Marketing and Business Analytics
2019:
Faculty advisor for Beta Alpha Psi
Research and Faculty Credential Committee
2018:
Served on the Scholarship and Faculty Credentialing Committee
Served on two Faculty Search Committees
Serve as Faculty Advisor for graduate students taking the comprehensive exam
2017:
Served on the Faculty Search Committee
Served on the College of Business Research and Creative Activities Committee
Served on College of Business Student/Alumni Committee – Small Business Conference Committee
Served on College of Business Student/Alumni Committee – Scholarship Committee
2016:
Served on College of Business Student/Alumni Committee and Department of Accounting Newsletter Coordinator
Faculty Judge, the 6th annual Federation Graduate Student Research Symposium, Denton, TX. The Federation of North Texas Area Universities is a consortium of three universities: Texas A&M University-Commerce, Texas Woman's University, and the University of North Texas
2015:
Chair, Accounting Faculty Search Committee, spring
Served on College of Business Student/Alumni Committee – Newsletter Subcommittee
2014:
Supervised graduate student internships
Supervised graduate assistant presentation at the 2014 Graduate Assistant Research Symposium
Served on the Department of Accounting Secretary Search Committee

Service to the Profession

Reviewer for American Accounting Association Annual Meetings and Regional Meetings

Reviewer for Review of Quantitative Finance and Accounting and International Journal of Accounting, Auditing and Performance Evaluation

PROFESSIONAL MEMBERSHIP

American Accounting Association, 2012 to present

PROFESSIONAL EXPERIENCE

Senior Accountant, University of Texas Health Science Center at San Antonio, May 2006 - August 2009, San Antonio, Texas.

General Accountant, R.G. Miller Engineering, Inc., June 2005 - May 2006, Houston, Texas.