
Ran Ling
Associate Professor
Accounting & Finance Department
College of Business
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Academic Background

Academic Degrees

Ph.D. Florida International University, Accounting, 2018.

Title: *Dissertation: "How Does the Nature of Accounting Standards Affect Earnings Attributes and Audit Quality?"*

M.S. University of Kentucky, Accounting, 2012.

B.S. University of Kentucky, Accounting, 2011.

Professional Certifications

CPA, 2021, Texas.

CPA, 2017, Kentucky.

Work Experience

Work Experience

Associate Professor, East Texas A&M University (August, 2024 - Present), Commerce, Texas.

Assistant Professor, Texas A&M University - Commerce (August, 2018 - July, 2024), Commerce, Texas.

Intellectual Contributions

Intellectual Contributions Grid: All years

| Category | BDS | AIS | TLS | Total |
|---|----------|-----------|-----|-----------|
| Articles in Peer-Reviewed Journals | 1 | 3 | | 4 |
| Articles in Peer-Reviewed Journals (in Press) | | 1 | | 1 |
| Articles-in-Progress (All) | | 4 | | 4 |
| Paper Presentations (Refereed) | | 7 | | 7 |
| Totals | 1 | 14 | | 15 |

Refereed Articles

Applied or Integrative/application Scholarship

Ling, R., Nippani, S., & Hu, Y. (in press, 2024). Bank Performance Ratios and their Relationship to TED Spread: A Size-based Analysis. *Quarterly Journal of Finance and Accounting (formerly Quarterly Journal of Business and Economics)* [Status: In Press] [Acceptance Date: 2024] [B]

Ling, R. (2022). The Effect of the PCAOB's Restrictions on Auditor-Provided Tax Services on Audit Quality, Earnings Quality, and Tax Avoidance. *Journal of Accounting and Finance*, 23 (1), 83-103. [Status: Published] [Acceptance Date: 2022] [B]

Nippani, S., & Ling, R. (2021). Bank size and performance: An analysis of the industry in the United States in the post-financial-crisis era. *Journal of Financial Research*. [Status: Published] [Acceptance Date: 2020] [A]

Basic or Discovery Scholarship

Opara, M., Rankin, R., Ling, R., & Le, T. (2022). Public-Private Partnership in Alberta, Canada: A Path Dependence Perspective. *Accounting Auditing and Accountability Journal*. [Status: Published] [A*]

Presentations of Refereed Papers

International

Lin, S. W., Ling, R., Liu, Z., & Tuo, L. (2023-2024). *Accounting Fraud Allegations and Investor Sentiment: The Case of Luckin Coffee*. AAA-IAS Midyear Meeting, Atlanta, Georgia.

Lin, S., Ling, R., Liu, Z., & Tuo, L. (2022-2023). *Market Reaction to the Holding Foreign Companies Accountable Act*. Journal of International Accounting Research, Virtual, Virtual.

Lin, S., Ling, R., Liu, Z., & Tuo, L. (2022-2023). *International Accounting Fraud: Case Study of Luckin Coffee*. Journal of International Accounting Research, Virtual, Virtual.

Lin, S. & Ling, R. (2020-2021). *The Effect of the PCAOB's Restrictions on Auditor-Provided Tax Services on Audit Quality, Earnings Quality, and Tax Avoidance*. European Accounting Association Annual Conference, Virtual, Virtual.

National

Hsu, A. W., Lin, S., Ling, R., & Wu, G. S. (2021-2022). *Mandatory CSR Expenditures, Board Independence, and Firm Future Performance: Evidence from India's Companies Act of 2013*. AAA-IAS Midyear Meeting, Virtual, Virtual.

Hsu, A. W., Lin, S., Ling, R., & Wu, G. S. (2020-2021). *The Impact of Mandatory and Voluntary CSR Expenditures on Firm Future Performance: Evidence from India*. AAA Annual Meeting, Virtual, Virtual.

Lin, S. & Ling, R. (2018-2019). *The Effect of the PCAOB's Restrictions on Auditor-Provided Tax Services on Audit Quality, Earnings Quality, and Tax Avoidance*. AAA - Audit Midyear, Nashville, Tennessee.

Working Papers

Lin, S., Ling, R., Liu, Z., & Tuo, L. (2024). "Accounting Fraud Allegations and Investor Sentiment: The Case of Luckin Coffee," targeted for Journal of International Accounting Research.

Lin, S., Ling, R., Liu, Z., & Tuo, L. (2024). "Market Reaction to the Holding Foreign Companies Accountable Act," targeted for Journal of Forensic Accounting Research.

Lin, S. & Ling, R. (2021). "How Does the Nature of Accounting Standards Affect Audit Quality?," targeted for Journal of Accounting, Auditing and Finance.

Belina, H., Hossain, M. S., Islam, M. N., Kim, M., & Ling, R. (2018). "The impact of adoption of IFRS on reporting quality: the role of incentives," targeted for Journal of International Accounting Research.

Honors & Awards

Honors/Awards

2017-2018: College of Business Teaching Fellowship, Florida International University. [Type: Scholarship]
[Category: Teaching-Research] [Status: Received]

Teaching

Courses Taught

Courses from the Teaching Schedule: ACCOUNTING FOR MANAGERS, ACCT RES & COMMUNICATION, AUDITING, Auditing, GLB/FIN STMT ANALYS GBL ENTR, GOV & NON-PROFIT ACCOUNTING, INTERMEDIATE ACCT I, INTERMEDIATE ACCT II, PRIN OF ACCOUNTING I

Other courses taught:

Texas A&M University - Commerce 2018 - Present

Graduate: Accounting for Managers, Accounting Research & Communication

Undergraduate: Principles of Accounting, Intermediate Accounting I & II, Financial Statement Analysis, Auditing, Government & Non-Profit Accounting

Florida International University, School of Accounting, Miami, FL 2015 - 2018

Undergraduate: Accounting for Decisions

Service

East Texas A&M University

College Assignments

Faculty Advisor:

2024-2025: NABA

Member:

2024-2025: Assurance of Learning Committee

University Assignments

Other Institutional Service Activities:

2024-2025: Volunteer Income Tax Assistance (VITA)

Texas A&M University - Commerce

Department Assignments

Chair:

2022-2023: Accounting Instructor Search Committee

Faculty Advisor:

2021-2022 – 2022-2023: Beta Alpha Psi

Member:

2018-2019: Accounting Curriculum Committee

Mentoring Activities:

2024-2025: Mentorship

Other Institutional Service Activities:

2021-2022: Mane Event

College Assignments

Faculty Advisor:

2022-2023 – 2023-2024: NABA

Other Institutional Service Activities:

2024-2025: Alumni Event

Member:

2020-2021 – 2023-2024: Assurance of Learning

University Assignments

Other Institutional Service Activities:

2024-2025: Fall Freshmen Orientation

2020-2021 – 2024-2025: University Hearing Board

2023-2024: Volunteer Income Tax Assistance (VITA)

2023-2024: Fall Commencement Ceremony

2023-2024: Fall Orientation

2021-2022: Lions Here 2 Help

State-wide Assignments

Other Institutional Service Activities:

2023-2024: Dallas/Fort Worth Alliance of Black Accountants (DFW-ABA) Scholarship Brunch

Thesis Assignments**Chair:**

2020-2021: Honors college thesis - Mattie Atkins

Service to the Profession**Academic Conference: Moderator / Discussant**

2022-2023: AAA AIS Section (International).

Reviewer - Article / Manuscript

2024-2025: International Journal of Accounting, Auditing and Performance Evaluation (International).

2023-2024: Asian Review of Accounting (International).

2022-2023: Journal of Business Ethics (International).

2022-2023: Sustainability Accounting, Management and Policy Journal (International).

2021-2022: Journal of Financial Research (National).

2020-2021: AUDITING: A Journal of Practice & Theory (National).

2020-2021: Journal of International Accounting Research (National).

Reviewer: Conference Paper

2018-2019: Journal of Accounting, Auditing and Finance (National).

2017-2018: AAA Annual Meeting (National).

2016-2017: AAA-IAS Midyear Meeting (National).

Professional Memberships

Member of AAA International Accounting Section, 2017-Present

Member of AAA Auditing Section, 2015

Member of American Accounting Association, 2014-Present

Personal Professional Development

2024-2025: Accounting Education and Research Forum.

2024-2025: weARE Webinar: Awesome AI for Accounting and Analytics using Amazing ChatGPT!.

2022-2023: AAA-IAS Midyear Meeting.

2022-2023: AICPA & CIMA Faculty Hour Series.

2022-2023: Accounting Education and Research Forum.

2022-2023: Accounting and Education and Research Forum.

2022-2023: CAR Virtual Event on Unpacking Machine Learning.

2022-2023: DEIB Foundations I.

2022-2023: Journal of International Accounting Research.

2022-2023: Special Faculty Hour: 2024 CPA Exam – testing technology and research. (CPE:)

2022-2023: weARE Webinar Series: Conducting Research in International Settings. (CPE:)

2022-2023: weARE Webinar Series: Put Your Text Foot Forward: Introducing Textual Analysis into the Account.

2022-2023: weARE Webinar Series: Teaching Your Students How to Create Relevant Data Analysis Objectives.

2021-2022: AAA Annual Meeting.

2021-2022: AAA-IAS Midyear Meeting.

2021-2022: Accounting Education and Research Forum. (CPE:)

2021-2022: CAR Virtual Event on Textual Analysis.

2020-2021: AAA Annual Meeting.
2020-2021: Accounting and Education and Research Forum.
2020-2021: European Accounting Association Annual Conference.
2018-2019: AAA - Audit Midyear.
2018-2019: AAA New Faculty Consortium.
2018-2019: AAA-IAS Midyear Meeting.
2017-2018: AAA Annual Meeting.
2016-2017: AAA Southeast Meeting.
2016-2017: Accounting PhD Rookie Recruiting and Research Camp.
2016-2017: Ph.D./New Faculty Consortium AAA IAS Midyear Meeting.
2016-2017: South Florida Teaching & Leadership Excellence Conference.
2014-2015: AAA - Audit Midyear.

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