

Xiaoshuai (Sharon) Yang, PhD & CPA

Assistant Professor,
Management and Business Department
Skidmore College
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EDUCATION

Ph.D., Information Science (Interdisciplinary research in IT and accounting), University at Albany, State University of New York

MS, Accounting, University at Albany, State University of New York

BA, Management Information System, Beijing Technology & Business University, China

CERTIFICATIONS

New York State Licensed Certified Public Accountant (CPA) (License Number: 103327-01)

Coursera:

Certificate on Forensic Accounting and Fraud Examination (West Virginia University, 2024)

Certificate on Text Mining and Analytics (University of Illinois at Urbana-Champaign, 2020)

PUBLICATIONS

Yang, X., & Zhang, J. H. (2025). Stakeholder activities in PCAOB audit standard setting: a manual content analysis of comment letter submissions. *Managerial Auditing Journal*.

WORKING PAPERS

Yang, X. The Effect of Critical Audit Matters (CAMs) Disclosure on Firms' Investment Efficiency.

Yang, X., Wang, W. T. What Are the Key Factors of Comment Letters Influencing the PCAOB's Regulatory Outcomes: A Text Mining and Machine Learning Approach.

Yang, X., Jiang, S., Van Ness, R. What Are the Determinants for Business Formation? Insights from U.S. County-level Spatial Panel Analysis.

Yang, X., Caplan D. How Do Stakeholders' Emotional Strategies Vary in PCAOB Audit Standard Setting: A Natural Language Processing Approach.

Yang, X. Classifying Stakeholders' Lobbying Positions in PCAOB Audit Standard Setting: A Comparative Analysis of Dictionary-Based and Machine Learning Methods.

CONFERENCE PRESENTATIONS

- Yang, X. (Presenter). Stakeholder Participation in PCAOB Audit Standard Setting: A Natural Language Processing Approach. *Paper Session - Annual Meeting of the American Accounting Association (AAA)*. (August 10 – 14, 2024). Washington DC.
- Yang, X. (Presenter). The Impact of Comment Letters on PCAOB's Regulatory Outcome. *Research Seminar, University of Rhode Island*. (September 2022). Rhode Island, NY.
- Yang, X. (Presenter), Gangolly J., Tam K. Lobbying Influence on Public Company Accounting Oversight Board (PCAOB) through Comment Letters: An Exploratory Study using Natural Language Processing (NLP) Approach. *Emerging and Innovative Research, Annual Meeting of the American Accounting Association (AAA)*. (August 2022). San Diego, CA.
- Yang, X. (Presenter), Gangolly J., Iyer, H., Tam K. A Literature Review using LSA Topic Modeling: The Opportunities and Challenges for Integrating Data Technology with Auditing. *Emerging and Innovative Research, Annual Meeting of the American Accounting Association (AAA)*. (August 2022). San Diego, CA.
- Yang, X. (Presenter), Jiang, S., Van Ness, R. Entrepreneurship: An Exploratory Spatial Analysis of Business Formation across Ohio State. *Global Emerging Scholars Research Workshop, Annual Meeting of the American Accounting Association (AAA)*. (July 2022). San Diego, CA.
- Yang, X. (Presenter). Detecting Public Opinions through the Comment Letters in response to the Public Company Accounting Oversight Board (PCAOB) 's Proposed Audit Standards. *New York Cybersecurity Conference - Annual Symposium on Information Assurance*. (May 2019). Downtown Convention Center, Albany, NY.
- Yang, X. (Presenter). Lobbying towards the Public Company Accounting Oversight Board (PCAOB) - A Bayesian Data Analysis Approach. *ACM New York Celebration of Women in Computing*. (April 2019). Lake George, NY.
- Yang, X. (Presenter). An Analysis of Comment Letters in Response to the Public Company Oversight Board's Changes to Audit Reporting Standards. *Paper Session - American Accounting Association (AAA) Southwest Regional Conference*. (March 2019). Houston, Texas.

TEACHING EXPERIENCE

- 2025-
Now Assistant Professor, Management and Business Department, Skidmore College
MB 235 Foundations of Managerial Accounting
- 2024 -
2025 Lecturer in Accounting, SUNY Geneseo
MGMT 550 Accounting Information Systems (Fall 2024)
ACCT301-01 Federal Income Tax (Fall 2024; Spring 2025)
ACCT103-01 Managerial Accounting (Fall 2024; Spring 2025)
ACCT388 Tax Practicum – Volunteer Income Tax Assistance VITA (Spring 2025)
ACCT503 Strategic Cost Accounting (Spring 2025)
ACCT399 Direct Study – Accounting Information System (Summer 2025)
- 2022-
2024 Instructor, CEHC, University at Albany, State University of New York
CINF200 Research Methods in Informatics (Fall 2022; Spring 2023; Fall 2023; Spring 2024; Fall 2024)

GUEST LECTURES

- Yang, X. “Big Data Technologies in Business World” at University at Albany. CINF602 Information and Knowledge Organization, Fall 2023.
- Yang, X. “Big Data, Application, and Research” at University at Albany. CINF602 Information and Knowledge Organization, Fall 2022.
- Yang, X. “Natural Language Process (NLP) and Data Analytics” at University at Albany. CINF602 Information and Knowledge Organization, Spring 2020.

INDUSTRY EXPERIENCE

Main industry experience includes roles as an Income Tax Auditor and Tax Intern at Deloitte Tax LLP in Parsippany, NJ, where responsibilities involved auditing corporate income tax provisions under ASC 740, researching federal tax legislation, and preparing corporate tax returns at both federal and state levels. Also served as a System Quality Assurance Analyst at Xerox Litigation Services in Albany, NY, where duties included planning and executing system and regression tests and coordinating with software engineers, release managers, and client teams to ensure high-quality, error-free software releases.

AWARDS AND HONORS

A nominee of Pacesetter Award by Internal Revenue Service (IRS): SUNY Geneseo Volunteer Income Tax Assistance (VITA) Program (Pacesetter Award Nominee – Recognized as a progressive and successful individual (or group and organization) serving as a model for others to emulate).

Professional Development Award by the Graduate Student Association at the University at Albany.

Excellent Undergraduate Student, Beijing Technology & Business University, China

PROFESSIONAL SERVICES

2025 Site Coordinator for Volunteer Income Tax Assistance (VITA) program (SUNY Geneseo VITA site)

2024 American Accounting Association (AAA) Annual Meeting. Peer Reviewer.

2024 Accounting Behavior and Organizations (ABO) of American Accounting Association (AAA). Peer Reviewer.

2023 Auditing Section Midyear Conference of the American Accounting Association (AAA). Peer Reviewer.

2023 Mid-year Conference of the Association for Information Science and Technology (ASIST). Peer Reviewer.

2007 Volunteer Income Tax Assistance (VITA)

PROFESSIONAL MEMBERSHIP

Member of American Accounting Association

Member of the American Institute of Certified Public Accountants (AICPA)