

XIN GENG, Ph.D., CPA

Campbell School of Business
Berry College
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Mount Berry, GA 30149

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EDUCATION

West Virginia University Doctor of Philosophy in Accounting	2017
West Virginia University Master of Professional Accountancy	2013
Fairmont State University Bachelor of Science in Accounting Minor in Mathematics	2011

ACADEMIC EXPERIENCE

Berry College: Campbell School of Business Associate Professor of Accounting	2023-Present
Assistant Professor of Accounting	2017-2023

RESEARCH

Research Interests

Forensic accounting; ethics; whistleblowing; emotional intelligence; affect/emotion/mood; judgment and decision making of auditors and management accountants

Dissertation

The Effect of a Leader's Emotional Intelligence on the Subordinate's Intention to Whistleblow

Committee Chair: A. Scott Fleming

Committee Members: D. Kip Holderness, Richard Riley, Presha Neidermeyer, Aaron Metzger

Refereed Publications

Wood, D. A., M. Achhpilia, M. T., Adams, [et al. including X. Geng and 323 others]. "The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?" *Issues in Accounting Education* 38, no. 4 (2023): 1-28. (2024)

AAA Accounting Information Systems Section Notable Contribution to the Literature Award)

Ong, Alyssa, and Xin Geng. " An Investigation of Misreporting Choice, Team Membership, and Task Similarity on Whistleblowing Decisions." *Journal of Forensic Accounting Research* 8, no. 1 (2023): 1-29.

Geng, Xin. and Manos Kalargiros. "Why does affect matter in accounting: a review of experimental studies on the effect of affect." *Journal of Accounting Literature* 44, no. 1 (2022):1-39.

Geng, Xin, and A. Scott Fleming. "Should I Blow the Whistle on My Boss? An Investigation of the Effects of Emotional Intelligence and Consequence Framing on the Subordinates' Whistleblowing Intentions." *Journal of Forensic Accounting Research* 6, no. 1 (2021): 291-312.

Geng, Xin. "The Effects of Perceived Leader Emotional Intelligence and Group Prototypicality on Subordinate Whistleblowing Intentions." *Journal of Forensic Accounting Research* 6, no. 1 (2021): 87-110. (2022 AAA Forensic Accounting Section Best Research Paper Award)

Bishop-Monroe, Robbie, Xin Geng, and Daniel Law. "How Can the Accounting Profession Attract a Diverse Generation Z?" *The CPA Journal* 89, no. 12 (2019): 58-63

Geng, Xin and Arron S. Fleming. "Incorporating Emotional Intelligence as a Risk Factor for Auditors and Anti-Fraud Professionals." *Tennessee CPA Journal* 18, no. 4 (2019): 20-23.

Kalargiros, Manos, Xin Geng, and Thomas Pittz. "A Revival of Osborn's Original Propositions: The Role of Inspirational Facilitation in Divergent Thinking Effectiveness." *Journal of Managerial Issues* 31, no. 2 (2019): 151-171.

Other Research in Progress

"The Interaction of Peer Influence and Affect on Budgetary Slack."
with A. Scott Fleming and Alyssa Ong
Status: Third-Round Review in Accounting Perspectives

"Are Breaks Always Helpful? The Interaction of Work Breaks and Working Memory Capacity on Managerial Accounting Task Performance"
With Alyssa Ong
Status: Third-Round Review in Accounting Perspectives

"Is Feedback Always Helpful? Evidence from a Laboratory Experiment."
with A. Scott Fleming
Status: Data Collection

"Are Happy Auditors Good Auditors."
with A. Scott Fleming and Megan Jones
Status: Data Collection

“Suppress, Confess, or Profess: A Study of Firm Response Bias to Fraud.”
with A. Scott Fleming and Megan Jones
Status: Data Collection

Other Publications and Commentaries

Expert Comments in “Best Visa Credit Cards.” *WalletHub* (2021).

Expert Comments in “Balance Transfer Credit Cards.” *WalletHub* (2020).

Expert Comments in “Best Credit Cards for People with No Credit.” *WalletHub* (2019).

Expert Comments in “Best Cash Back Credit Cards.” *WalletHub* (2019).

Kang, Hyunsung and Xin Geng. "The Winning Strategy for Start-Ups." *The Medicine Maker*, no. 1118 (2018): 46-49.

Expert Comments in “2017 Tax Facts Infographic.” *WalletHub* (2018).

Conference Presentations

AAA FAS Research Conference (2024)

“Are Breaks Always Helpful? The Interaction of Work Breaks and Working Memory Capacity on Accounting Error Detection”

Discussion of “Qualitative Analysis of Risk Disclosures Post Security Breach”

AAA FAS Research Conference (2023)

“The Interaction of Peer Influence and Affect on Budgetary Slack”

Discussion of “The Effect of Bias on Employee Suspicions of Co-Worker Guilt and Likelihood of Peer Reporting”

AAA FAS Research Conference (2022)

“An Investigation of Misreporting Choice, Team Membership, and Task Similarity on Whistleblowing Decisions” (Best Paper Award)

Discussion of “Social Connectedness and Prosocial Behavior: How Social Connectedness Influences Whistleblowing Intentions”

AAA FAS Research Conference (2021)

“An Investigation of Misreporting Choice, Team Membership, and Task Match on Whistleblowing Decisions”

Discussion of “Using Organizational Improvisation to Improve Auditors’ Cognitive Skills in Detecting Fraud”

AAA FAS Research Conference (2020)

“An Investigation of the Effect of a Leader’s Emotional Intelligence on the Subordinates’ Whistleblowing Intentions”

“Monkey See, Monkey Do: The Effect of Peer Pressure and Affect on Budgetary Slack”

AAA ABO Research Conference (2018)

“The Effect of a Leader’s Emotional Intelligence on the Subordinate’s Intention to Whistleblow” at Research Forum
Discussion of “COSO Matters: Internal Control Perception Mediates Whistleblowing”
Discussion of “Effects of Cultural Differences on Cooperation in Labor Markets: Evidence from a Dyadic Real-Time Experiment Across Two Countries”

AAA ABO Research Conference (2016)

“The Effect of a Leader’s Emotional Intelligence on the Subordinate’s Intention to Whistleblow” at Research Forum
Discussion of “The Effects of Corporate Social Responsibility and Wrongdoer Rank on Whistleblowing”

AAA Mid-Atlantic Regional Conference (2016)

“The Effect of a Leader’s Emotional Intelligence on the Subordinate’s Intention to Whistleblow”
Discussion of “Sources of Employee Appreciation Messages and Bias in Accounting Estimates”

AAA Mid-Atlantic Regional Conference (2015)

Discussion of “Audit Fees, Perceived Audit Risk, and the Financial Crisis of 2008”
Discussion of “Tournament Incentives and Real Activities Manipulation”

AAA Mid-Atlantic Regional Conference (2014)

Discussion of “Forensic Accountants Nail Philadelphia’s Fumo: A True Case of Forensic Accounting”
Discussion of “Is Preparing Memos and Letters a Value-added Activity for Accounting Major?”

Conferences Attended

AAA Annual Meeting (2024)
AAA FAS Research Conference (2024)
AAA FAS Research Conference (2023)
AAA AIS Bootcamp (2022)
AAA FAS Research Conference (2022)
AIS Educator Conference (2021)
AAA FAS Research Conference (2021)
AAA ABO Research Conference (2020)
AAA FAS Research Conference (2020)
AIS Educator Conference (2019)
AAA ABO Research Conference (2018)
AAA New Faculty Consortium (2018)
AAA ABO Research Conference (2017)
AAA ABO Research Conference (2016)
AAA Annual Meeting (2016)
AAA Mid-Atlantic Regional Conference (2016)
Institute for Fraud Prevention Conference (2015)
AAA Mid-Atlantic Regional Conference (2015)
AAA Mid-Atlantic Regional Conference (2014)

AAA International Accounting Sectional Conference (2014)

Grants

Berry College Campbell School of Business Mini-Research Grant (\$2,250)
Berry College Summer Research Stipend (\$5,000)
Berry College Campbell School of Business Summer Research Grant (\$2,500)
WVU College of Business and Economics Research Grant (\$1,100)

SERVICE ACTIVITIES

Internal Committees

Cultural Events Committee (2023-Present)
Academic Transitions Advisory Committee (2022-Present)
First-Year Reading Experience Committee (2022)
Ad-Hoc Finance Faculty Search Committee (2021)
Institutional Effectiveness Committee (2020-Present)
Planning Council (2018-2020)
Undergraduate Assessment and Policy Committee (2017-Present)

Manuscript Review

Ad-Hoc Reviewer: *Journal of Forensic Accounting Research* (2024)
AAA FAS Research Conference (2024)
Ad-Hoc Reviewer: *Journal of Forensic Accounting Research* (2023)
AAA FAS Research Conference (2023)
AAA FAS Research Conference (2022)
Ad-Hoc Reviewer: *Journal of Forensic Accounting Research* (2022)
Ad-Hoc Reviewer: *Journal of Forensic Accounting Research* (2021)
AAA FAS Research Conference (2021)
Ad-Hoc Reviewer: *Journal of Forensic Accounting Research* (2020)
Ad-Hoc Reviewer: *Journal of Forensic Accounting Research* (2019)
AAA ABO Research Conference (2018)
Ad-Hoc Reviewer: *Journal of Information Systems* (2017)
AAA ABO Research Conference (2016)
AAA Mid-Atlantic Regional Conference (2016)
AAA Mid-Atlantic Regional Conference (2015)
AAA Mid-Atlantic Regional Conference (2014)

Discussants

AAA FAS Research Conference (2024)
AAA FAS Research Conference (2023)
AAA FAS Research Conference (2022)
AAA FAS Research Conference (2021)
AAA ABO Research Conference (2018)
AAA ABO Research Conference (2016)
AAA Mid-Atlantic Regional Conference (2016)
AAA Mid-Atlantic Regional Conference (2015)
AAA Mid-Atlantic Regional Conference (2014)

TEACHING

Teaching Interest

Financial Accounting, Managerial Accounting, Accounting Information Systems, Accounting Analytics, and Auditing

Teaching Experience

Associate Professor – Berry College (2023-Present)

Acc 202, Principles of Managerial Accounting

Acc 311, Cost Accounting

Acc 416, Accounting Information Systems

Bcc 100, First-Year Seminar

Acc 496, Academic Internship

Acc 460, Accounting Analytics

Assistant Professor – Berry College (2017-2023)

Acc 202, Principles of Managerial Accounting

Acc 311, Cost Accounting

Acc 416, Accounting Information Systems

Bcc 100, First-Year Seminar

Acc 496, Academic Internship

Acc 460, Accounting Analytics

Instructor – West Virginia University (2014-2017)

Acct 201, Principles of Accounting

Acct 202, Principles of Accounting

Acct 431, Cost Management

Graduate Assistant – West Virginia University (2012-2017)

Acct 431, Cost Management

PROFESSIONAL EXPERIENCE

Professional Working Experience

Huawei Enterprise USA – Finance Dept Intern <i>Santa Clara, CA</i>	Feb – Jun 2012
HSBC China – Sales Dept Intern <i>Beijing, China</i>	Jun – Jul 2011
KPMG China – Auditing Intern <i>Beijing, China</i>	Jul – Aug 2010

Certification

Certified Public Accountant (Georgia)
Japanese Language Proficiency Test N1 (highest level)

Professional Affiliation

American Accounting Association
Georgia Society of Certified Public Accountants

Awards

2024 AAA AIS Section Notable Contribution to the Literature Award
2022 AAA Forensic Accounting Section Best Research Paper Award
2022 AAA Forensic Accounting Section Research Conference Best Paper Award
Dr. Gail Shaw Accounting Student Support Endowment
Student Achievement Award, Federation of Schools of Accountancy

REFERENCES

Dr. A. Scott Fleming (Dissertation Committee Chair)

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College of Business and Economics
West Virginia University
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Dr. Richard Riley

Louis F. Tanner Distinguished Professor of Public Accounting
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