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Accounting & Finance
Earl G. Graves School of Business and Management
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Academic Background

Ph.D. The George Washington University, Washington DC, Accountancy, 1999

WORK EXPERIENCE

Courses Taught

Courses from the Teaching Schedule: Accounting Research Seminar, Accounting for Decision Making, Advanced Accounting, Financial Statement Analysis, Principles Of Accounting I, Principles Of Accounting II

INTELLECTUAL CONTRIBUTIONS:

Refereed Articles

- Finney, S. G. & Cheng, K. (2016). The Tangle of Intangible Assets and Business Combinations Related Standards: Past, Present, and Future. *CPA Journal, The*, 86 (1), 40-46.
- Cheng, K. (2015). Is pushdown accounting lifting you up? *Journal of Corporate Accounting and Finance*, 25 (5), 55-59.
- Cheng, K. (2012). Accounting discretion and fair value reporting---A study of US banks' fair value reporting of mortgage-backed-securities. *Journal of Business Finance & Accounting*.
- Hsu, A. W., Duh, R., & Cheng, K. (2012). Does the control-based approach to consolidated statements better reflect market value than the ownership-based approach? *International Journal of Accounting, The*.
- Cheng, K. (2011). Accounting for Servicing Assets: A Reporting Challenge for Executives and Financial Statement Users. *CPA Journal, The*.
- Cheng, K. & Finney, s. (2010). It's Coming: M&As Under IFRSs. *Journal of Corporate Accounting and Finance*.
- Cheng, K. (2009). Mark to Market or Mark to Expectation? *Commercial Lending Review*, 24 (1), 3-7.
- Cheng, K. (2009). Fair Value's 'How' meets 'When'---The complications of Applying Mark-to-Market Accounting in an Inactive Market. *CPA Journal, The*.
- Cheng, K. (2009). Navigating with the IFRS Convergence Roadmap. *Journal of Corporate Accounting and Finance*.
- Cheng, K. (2008). Another Step towards the Convergence with International Accounting Standard--- Accounting for Business Combination under SFAS No. 141R. *Journal of Corporate Accounting and Finance*, 19 (6), 35-40.
- Cheng, K. & Brent, W. (2007). Haveit Mortgage Solution: A Case of Applying the Financial- Components Approach in Accounting for Financial Assets. *Journal of Financial Case Research*, 9 (1), 57-63.
- Cheng, K. (2007). Fair-Value Option for Financial Assets: An Opportunity for Earnings Management? *Commercial Lending Review*, 22 (1), 33-39.
- Cheng, K. (2007). Financial Asset Servicing Rights--Another Niche For Valuation Practice. *Valuation Strategies*, 10 (6), 20-25.
- Cheng, K. (2006). Fair-Value Option to Account for Financial Asset-Servicing Rights. *Bank Accounting and Finance*, 19 (2), 28-42.

Cheng, K. (2003). The Impact of Goodwill on Earnings. *Journal of Corporate Accounting and Finance*, 14 (2), 63-67.

Presentation of Refereed Papers

International

El-Mahdy, D. & Cheng, k. (2014). Do Syndicated Loan Borrowers Trade-off Accrual-based Earnings Management with Real Activities Manipulation?". 2014 Asian-Pacific Accounting Global Conference, Taipei, Taiwan.

Cheng, K. (2011). Accounting discretion and fair value reporting---A study of US banks' fair value reporting of mortgage-backed-securities. 2011 Canadian Academic Accounting Association Annual Conference, Ontario, Canada.

Hsu, A. W., Duh, R., & Cheng, K. (2010). Does the control-based approach to consolidated statements better reflect market value than the ownership-based approach? 2010 Illinois International Accounting Symposium, Taipei, Taiwan.

Cheng, K. (2007, November). Globalization of Valuation Standards---The Case of Taiwan's Valuation Service Standards. Asian-Pacific Accounting Global Conference, Kuala Lumpur, Malaysia.

National

Cheng, K. (2015, August). Effects of Business Combination on Accounting Information's Value Relevance in the New Economy. 2015 American Accounting Association Annual Meeting, Chicago, Illinois.

Cheng, K. (2014). The Nature of Securitization Gains: An Analysis from the Financial-Components-Approach. 2013 American Accounting Association Annual Meeting, Anaheim, California.

El-Mahdy, D. & Cheng, K. (2014). Do Syndicated Loan Borrowers Trade-off Accrual-based Earnings Management with Real Activities Manipulation?". 2014 American Accounting Association Annual Meeting, Atlanta, Georgia.

Cheng, K. (2012). Using the financial-component-approach to analyze gains from asset securitizations. 2012 American Accounting Association Annual Meeting, Washington, District of Columbia.

Cheng, K. (2011). Do Banks Apply the Additional Discretion Afforded by Recent Fair Value Accounting Rules to Convey Accounting Information---An Examination of MBS Valuations? 2011 American Accounting Association Annual Meeting, Denver, Colorado.

Cheng, K. (2010). Reliability of Fair Value Disclosure and Banks' Valuation of Mortgage Backed Securities. 2010 Annual American Accounting Association, San Francisco, California.

Cheng, K. (2009, August). The Implications of Shifting from Rules to Principles Based Accounting: The Case of Goodwill Impairment. 2009 Annual American Accounting Association Meeting, New York, New York.

Cheng, K. (2009, August). Fair Value Accounting for Servicing Assets and Gains-On-Securitizations Recognition under SFAS No. 156. 2009 Annual American Accounting Association Meeting, New York, New York.

Cheng, K. (2007, August). Management's Reporting Incentives and Goodwill Impairments Under SFAS No. 142. 2007 American Accounting Associate Annual Conference, Chicago, Illinois.

Cheng, K. (2006, October). Fair Value Accounting for Financial Instruments--A Comparative Study of Taiwan Accounting Standard No. 34 and Two Current US FASB Proposals. Asian-Pacific Accounting Global Conference, Maui, Hawaii.

Cheng, K. (2005, March). Can the Market Anticipate Goodwill Impairment upon Corporate Acquisitions. National Business and Economic Society Annual Conference, Key West, Florida.

Regional

Cheng, K. (2015). Effects of Business Combination on Accounting Information's Value Relevance in the New Economy. American Accounting Association Mid-Atlantic Conference, Cherry Hill, NJ, United States of America.

Cheng, K. (2014). Securitization Accounting as a Microsocial Contract--The Mechanism and the Ethical Challenges. AAA Mid-Atlantic Region, King of Prussia, Pennsylvania.

Cheng, K. (2012). Components of Securitization Gains as Earnings Management Tools in US Bank Holding Companies. 2012 American Accounting Association Mid-Atlantic Regional Conference, Philadelphia, Pennsylvania.

Cheng, K. (2012). The Balance Sheet as an Earnings Management Constraint in the Context of Servicing Asset Valuation. 2012 American Accounting Association Mid-Atlantic Regional Conference, Philadelphia, Pennsylvania.

Cheng, K. (2011). Are Changes in Fair Value Measurement Hierarchy Value Relevant? An evaluation of a recent IASB proposal? 2011 American Accounting Association Mid-Atlantic Regional Annual Meeting, Baltimore, Maryland.

Cheng, K. (2010). Reliability of Fair Value Disclosure and Banks' Valuation of Mortgage Backed Securities. 2011 American Accounting Association Mid-Atlantic Regional Annual Meeting, Philadelphia, Pennsylvania.

Cheng, K. (2009, April). The Implications of Shifting from Rules to Principles Based Accounting: The Case of Goodwill Impairment. 2009 American Accounting Association Mid-Atlantic Regional Meeting, Long Branch, New Jersey.

Cheng, K. (2006, April). Fair-Value Option---A New Accounting Concept as Risk Management Tool. 2006 American Accounting Association Mid-Atlantic Meeting, Pittsburgh, Pennsylvania.

SERVICE:

Service to the University

College Assignments

Member:

2015-2016: Earl G. Graves School of Business and Management, Faculty Development and Research Committee

Service to the Profession

Chair: Conference / Track / Program

2011: 2011 American Accounting Association Mid-Atlantic Regional Annual Meeting, Baltimore, Maryland.

Member: Committee/Task Force

2012: American Accounting Association Mid-Atlantic Region Steering Committee, Philadelphia, Pennsylvania.

Presentation

2016: National Association of Certified Valuators and Analysts. National Association of Certified Valuators and Analysts Issues on Intangible Assets Recognition upon Business Combinations, Nationally broadcasted webinar

Service to the Community

Member of a Committee

2015: American Accounting Association Mid-Atlantic Region, Vice President-Finance (Treasurer) and Steering Committee member, American Accounting Association Mid-Atlantic Region.

Honors-Awards-Grants

Award

2009: , American Accounting Association Mid-Atlantic Regional Meeting Distinguished Paper Award.
2009 American Accounting Association Mid-Atlantic Regional Meeting Distinguished Paper Award.