

Kaixuan Zhang

CONTACT

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EDUCATION

Doctor of Philosophy in Accounting	2021-Exp 2026
University of Calgary, Calgary, Alberta, Canada	
Master of Science in Accounting	2016-2017
Iowa State University, Ames, Iowa, USA	
Bachelor of Science in Accounting	2010-2014
Iowa State University, Ames, Iowa, USA	

PROFESSIONAL DESIGNATION

Certified Public Accountant: License Number O14222 Iowa (Inactive)

RESEARCH

Research Interests

- Intangible Assets
- Intellectual Capital Disclosure

Working Papers

- “Efficiency Utilization of Physical versus Intangible Investments” with Anup Srivastava

Abstract: This paper examines the efficiency utilization of two types of investments: intangible investments and investments in property, plant, and equipment (PP&E). We identify two samples of firms: those that earn royalty revenue (by lending intangible assets) and companies that earn lease revenue (by lending physical assets). To measure efficiency utilization for intangible capital, we use hand-collected data on royalty income as the topline and use the capitalized value of intangibles, inclusive of in-house investments, in the denominator. To measure the efficiency of physical investments, we use hand-collected data on a firm’s lease revenue scaled by its leased PP&E (as a lessor). We also examine whether and how stock returns are associated with the efficiencies of intangible and physical capital over the last twenty years. Our research provides unique insights to inform the debate on risk-return trade-offs on intangible versus physical investments.

- “Intellectual Capital Disclosure: A Systematic Review” with Natalie Valle and Xinyi Peng

Abstract: While intellectual capital and, more broadly, intangibles have always been essential elements in the value creation process and business practice, there is a consensus that they are increasingly important in the current knowledge economy. However, existing accounting systems lack the mechanisms to recognize this kind of asset, presenting managers with a dual challenge because one cannot manage what one cannot measure. Researchers have tackled disclosures of intellectual capital, precisely because the topic is difficult, vast, and important. In this paper, we synthesize their contributions through a systematic review. Our study contributes to the literature on intellectual capital by offering a transparent and reliable synthesis of current research on intellectual capital disclosure. The study maps the focus of the literature on intellectual capital disclosure, the challenges of the research, critiques towards them, and dilemma in this field.

TEACHING EXPERIENCE

University of Calgary, Calgary, Alberta, Canada

Graduate Teaching Assistant

- ACCT 624 Financial Statement Analysis 2022
- ACCT 301 Accounting Principles 2023

CONFERENCE

Haskayne and Fox Accounting Conference, Whistler, British Columbia, Canada

2022

CAAA Annual Conference, Saskatoon, Saskatchewan, Canada

2022

HONORS AND REWARD

Iowa State University

Graduating with Distinction: Cum Laude

2014

Ivy College of Business Dean's List

2010-2014

ISU International Scholarship

2012

International Student Exchange Award

2009

INDUSTRY EXPERIENCE

Community CPA & Associates Inc, Des Moines, Iowa

2015-2016 and 2018

Staff Accountant

- Prepared corporate and individual tax returns for Federal and State
- Handled compliance audits for government contractor clients and reviewed contractual agreements to ensure adherence to proper regulation
- Prepared and analyzed financial statements to identify trends and anomalies in financial data
- Conducted research on tax regulations and audit report
- Trained new staff on new tax/audit regulations and Thomson Reuters accounting software

Leung Accountancy Corporation, Los Angeles, California

2013

Accounting Internship

- Prepared quarterly payroll tax returns
- Assisted audit manager to evaluate internal controls to achieve audit objectives
- Applied business licenses/permits for clients
- Supported and reported prior/current period adjustments and maintained bank reconciliations

Kingland Systems Corporation, Ames, Iowa

2014

Data Research Analyst

- Researched on given company's legal name, physical address, registered address, status, and entity structure
- Linked new companies into our company's database with the same legal name and physical address
- Cleaned duplicates found in the database

New Oriental Education & Technology Group, China

2019

Teaching Assistant (Part-Time)

- Helped students to resolve homework questions on TOFEL and Accounting courses
- Graded students' homework

Tianman Clothing Corporation, China

2020

Staff Accountant

- Assisted manager to build a preliminary internal control system which included segregation of duties and quarterly inventory count
- Prepared monthly financial statements for the manager
- Placed orders and sent invoices to clients

ORGANIZATIONS

American Accounting Association (Member)

Iowa Society of CPAs (Member)

ISU International Partners, Iowa State University

President

2011- 2014

Membership Chair

2016- 2017

National Society of Collegiate Scholars (Member)

2011- 2014

Chinese Students and Scholars Association, Iowa State University

Coordinator

2011- 2012