

CURRICULUM VITA

IN-MU HAW, Ph.D.

J. Vaughn & Evelyne H. Wilson Professor of Business
Professor of Accounting, Neeley School of Business
Texas Christian University, USA
September 2014

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ACADEMIC POSITIONS:

Texas Christian University:

J. Vaughn & Evelyne H. Wilson Professor of Business	August 2006 - Present
Professor of Accounting	August 1995 - Present
Associate Professor of Accounting (tenured)	August 1990 - Aug. 1995

The City University of New York, Baruch College:

Associate Professor of Accounting (tenured)	January 1988 - July 1990
Assistant Professor of Accounting	January 1983 - Dec. 1987

Visiting (Chair) Professor:

The Chinese University of Hong Kong
Hong Kong Baptist University
University of Macau
Cheng Kong Graduate School of Business
China Europe International School of Business

EDUCATION:

1979-1983: University of Alabama (USA), Ph.D. (Accounting), 1983.

1977-1979: University of Alabama (USA), MBA (Finance, Accounting), 1979.

1970-1974: Cheong-Ju University (S. Korea), B.A. (Accounting), 1974.
(Graduated with the Highest Academic Award)

NON-ACADEMIC POSITION:

The Bank of Korea, Department of Economic and Statistical Analysis, Staff Researcher,
1974-1976.

HONORS AND FELLOWSHIPS:

Nominee for Chancellor's Award for Distinguished Achievement as a Creative Teacher and Scholar, Texas Christian University, 2014.

Award for Distinguished Achievement as a Creative Teacher and Scholar, M.J. Neeley School of Business, Texas Christian University, 2014.

The Alumni Professor of the Year, M.J. Neeley School of Business, Texas Christian University, 2013 - 2014.

A Keynote Speaker, Annual Conference of the World Accounting Frontiers Series, Macao, P.R. China, April 2013.

Graduate Teaching Award, M.J. Neeley School of Business, Texas Christian University, 2011.

TCU Executive MBA Outstanding Professor of the Year Award, M.J. Neeley School of Business, Texas Christian University, December 2009.

University Deans' Research and Creativity Award, Texas Christian University, December 2008.

TCU Executive MBA Outstanding Professor of the Year Award, M.J. Neeley School of Business, Texas Christian University, December 2008.

Nominee for Chancellor's Award for Distinguished Achievement as a Creative Teacher and Scholar, Texas Christian University, 2008.

Award for Distinguished Achievement as a Creative Teacher and Scholar, M.J. Neeley School of Business, Texas Christian University, 2008.

Undergraduate Teaching Award, M.J. Neeley School of Business, Texas Christian University, 2008.

Invited Discussant, The University of Illinois International Accounting Symposium, Honolulu, Hawaii, June 2007; Taiwan, June 2010.

TCU Executive MBA Outstanding Professor of the Year Award, M.J. Neeley School of Business, Texas Christian University, 2007.

Nominee for Chancellor's Award for Distinguished Achievement as a Creative Teacher and Scholar, Texas Christian University, 2005.

Award for Distinguished Achievement as a Creative Teacher and Scholar, M.J. Neeley School of Business, Texas Christian University, 2005.

Nominee for Piper Professors Award, Texas Christian University, 2005.

TCU Executive MBA Outstanding Professor of the Year Award, M.J. Neeley School of Business, Texas Christian University, 2005.

A Keynote Speaker, International Finance and Accounting Conference, ShanTou University, China, June 2005.

University Deans' Teaching Award, Texas Christian University, 2004.

TCU Executive MBA Outstanding Professor of the Year Award, M.J. Neeley School of Business, Texas Christian University, 2004.

Mortar Board Preferred Faculty, Texas Christian University, 1994, 1995, 2003-04.

Vernon K. Zimmerman Best Paper Award, 15th Asian-Pacific Conference on International Accounting Issues, Bangkok, Thailand, 2003.

TCU Executive MBA Outstanding Professor of the Year Award, M.J. Neeley School of Business, Texas Christian University, 2003.

TCU Executive MBA Outstanding Professor of the Year Award, M.J. Neeley School of Business, Texas Christian University, 2001.

Rintaro Aoki Outstanding Paper Award, the IAAER-Japanese Association for International Accounting Studies (JAIAS) joint International Accounting Conference, Kobe, Japan, 2000.

Dean's Teaching Award, Faculty of Business Administration, The Chinese University of Hong Kong, 2000.

Workshop Leader, Research Methodology in Accounting at Peking University, Beijing, China, 1999.

Vernon K. Zimmerman Outstanding Paper Award, the CIERA-IAAER joint International Accounting Conference, Chicago, 1998.

Best Paper Award, the Hong Kong Society of Accounting Conference, Hong Kong, 1998.

Dean's Teaching Award, Faculty of Business Administration, The Chinese University of Hong Kong, 1998.

Workshop Leader, Research Methodology in Accounting for Ph.D. students and faculty from Asia, 1998.

Best Paper Award, the 9th Asian-Pacific Conference on International Accounting Issues, Bangkok, Thailand, 1997.

Guest Speaker, Hong Kong Polytechnic University Faculty Retreat, 1998.

Guest Speaker, 1996 American Accounting Association SW Accounting Doctoral Consortium, 1996.

Nominee for T.A. Abbott Award for Faculty Excellence, Texas Christian University, 1996.

Outstanding Graduate Faculty Teaching Award, M.J. Neeley School of Business, Texas Christian University, 1995.

Outstanding Graduate Faculty Mentor Award, M.J. Neeley School of Business, Texas Christian University, 1995.

Mortar Board Preferred Professor, Texas Christian University, 1994, 1995.

1994 Nominee for Chancellor's Teaching Award, Texas Christian University, 1994.

Nominee for Deans' Teaching Award, Texas Christian University, 1995.

Nominee for Burlington Northern Award, Texas Christian University, 1993.

Charles Tandy American Enterprise Center Faculty Summer Research Award, Texas Christian University, 1991, 1992, 1993, 1994, 1995, 2000-05.

Outstanding Professor Award, Beta Alpha Psi, Baruch College, The City University of New York, 1990.

Best Teacher Award, Executive MBA Program, Baruch College, The City University of New York, 1990.

Nominee for the President's Teaching Award, Baruch College, The City University of New York, 1990.

PSC-CUNY Research Award, The City University of New York, 1985, 1986, 1988, 1989.

Outstanding Dissertation Award, The University of Alabama, 1983-84.

The Minnie C. Miles Outstanding Graduate Student Award, The University of Alabama, 1982-83.

Friends of International Students (FIS) Scholarship, The University of Alabama, 1978-1980.

Dean's Scholarship, College of Business Administration, The University of Alabama, 1978-79.

Chairman of Board of Trustees' Award for the Highest Academic Achievement, Cheong-Ju University (S. Korea), 1974.

President's Academic Honors and Scholarships, Highest Academic Average at Cheong-Ju University (S. Korea), 1971-1974.

JOURNAL ARTICLES:

"Debt Financing and Accounting Conservatism in Private Firms," Contemporary Accounting Research (winter 2014), I. Haw, J. Lee and W. Lee.

"Board Structure and Intragroup Propping: Evidence from Family Business Groups in Hong Kong," Financial Management 43 (Fall 2014), Y. Cheung, I. Haw, W. Tan, and W. Wang, pp. 569-601.

"Cost of Equity, Control Divergence, and Legal Institutions," Review of Quantitative Finance and Accounting 43 (2014), T. Chu, I. Haw, B. Lee, and W. Wu, pp. 483-527.

"Positive Externality of Analyst Following upon Audit Services: Evidence from China," Asia-Pacific Journal of Accounting and Economics 21 (June 2014), J. Fang, I. Haw, V. Yu and X Zhang, pp. 186-206.

"Legal Institutions, Ownership Concentration, and Stock Repurchases around the world: Signal Mimicking?" The International Journal of Accounting (December 2013), I. Haw, S. Ho, B. Hu, and X. Zhang, pp. 427-458.

"The Economic Fluctuations and Mimicking Repurchase: Reply," The International Journal of Accounting (December 2013), I. Haw, S. Ho, B. Hu, and X. Zhang, pp. 461-466.

"The Investor Protection and Price Informativeness about Future Earnings: International Evidence," Review of Accounting Studies 17 (June 2012), I. Haw, B. Hu, J. Lee and W. Wu, pp. 389-419.

"Corporate Governance and Earnings Management by Classification Shifting," Contemporary Accounting Research 28 (2011), I. Haw, S. Ho and A. Li, pp. 517-553.

"The Contribution of Stock Repurchases to the Value of Firm and Cash Holdings around the World," Journal of Corporate Finance 17 (2011), I. Haw, S. Ho, B. Hu, and X. Zhang, pp. 152-166.

"Analysts' Forecast Properties, Concentrated Ownership and Legal Institutions," Journal of Accounting, Auditing, and Finance (Spring 2010), I. Haw, S. Ho, B. Hu, and W. Wu, pp. 235-260.

"Concentrated Control, Institutions, and Banking Sector: An International Study," Journal of Banking and Finance 34 (March 2010), I. Haw, S. Ho, B. Hu, and D. Wu, pp 485-497.

"Discussant Comments for 'Do Auditing Standards Improve the Accounting Disclosure and Information Environment of Public Companies? Evidence from the Emerging Markets in China,' The International Journal of Accounting 43 (2008), I. Haw, pp 170-177.

"The Economic Consequence of Voluntary Auditing," Journal of Accounting, Auditing, and Finance 23 (Winter 2008), I. Haw, D. Qi and W. Wu, pp. 63-93.

"Securities Regulation, the Timing of Annual Report Release and Market Implications: Evidence from China," Journal of International Financial Management and Accounting (2006), I. Haw, K. Park, D. Qi, and W. Wu, pp. 110-139.

"Market Consequences of Earnings Management in Response to Security Regulations in China," Contemporary Accounting Research 22 (Spring 2005), I. Haw, D. Qi, D. Wu, and W. Wu, pp. 95-140.

"Ultimate Ownership, Income Management, and Legal and Extra-Legal Institutions," Journal of Accounting Research 42 (May 2004), I. Haw, B. Hu, L. Hwang, and W. Wu, pp. 423-462.

"Audit Qualification and Timing of Earnings Announcements: Evidence from China," Auditing: A Journal of Practice and Theory 22 (September 2003), I. Haw, K. Park, D. Qi and W. Wu, pp. 121-146.

"Differential Levels of Disclosure and Earning-Return Association: Evidence form Foreign Registrants in the United States," The International Journal of Accounting 38 (2003), E. Douthett, J. Duchac, I. Haw, and S. Lim, pp. 145-62.

"Response to Discussion on "Differential Levels of Disclosure and Earning-Return Association: Evidence form Foreign Registrants in the United States," The International Journal of Accounting 38 (2003), E. Douthett, J. Duchac, I. Haw, and S. Lim, pp. 169-72.

"The Nature of Information in Accruals and Cash Flows in an Emerging Capital Market: the Case of China," The International Journal of Accounting (2001), I. Haw, D. Qi and W. Wu, pp. 391-406.

"The Effect of Insider Ownership on Predisclosure Information, Timeliness of Earnings Announcements, and Earnings Response Coefficients," Journal of the Academy of Accounting and Financial Studies (2001), I. Haw, K. Jung, W. Kim, and C. Subramaniam.

"The Incremental Information Content of SEC 10-K Reports Filed under the EDGAR System," Journal of Accounting, Auditing, and Finance (Winter 2000), I. Haw, D. Qi and W. Wu, pp. 25-46.

"Timeliness of Annual Report Releases and Market Reaction to Earnings Announcements in an Emerging Capital Market: the Case of China," Journal of International Financial Management and Accounting (Summer 2000), I. Haw, D. Qi and W. Wu, pp. 108-131.

"Value Relevance of Earnings in an Emerging Capital Market: the Case of A-shares in China," Pacific Economic Review (October 1999), I. Haw, D. Qi and W. Wu, pp. 337-347.

"The Market Impact of Early Debt Redemptions: Evidence from the Consideration of Accounting Gains and Losses," Journal of Accounting, Auditing, and Finance (Winter 1996), I. Haw, K. Jung, T. Kim and V. Pastena, pp.46-69.

"Mandated Accounting Changes and Managerial Discretion," Journal of Accounting and Economics (July 1995), I. Haw, S. Balsam and S. Lilien, pp. 3-29.

"The Accuracy of Financial Analysts' Forecasts After Mergers," Journal of Accounting, Auditing, and Finance (Summer 1994), I. Haw, K. Jung and W. Ruland, pp. 465-486.

"The Factors Associated with the Market's Reaction to New Information about Foreign Operations: An Efficiency Versus Agency Interpretation," Journal of Accounting, Auditing, and Finance (Spring 1994), I. Haw, K. Jung and V. Pastena, pp. 171-195.

"Overfunded Defined Benefit Pension Plan Settlements without Asset Reversions," Journal of Accounting and Economics (September 1991), I. Haw, K. Jung and S. Lilien, pp. 295-320.

"The Impact of SFAS 88 Transactions," The CPA Journal (October 1991), I. Haw, K. Jung and S. Lilien, pp. 38-43.

"Firm Size and Dividend Announcement Effect," Journal of Accounting, Auditing, and Finance (Summer 1991), I. Haw and W. Kim, pp. 325-347.

"Market Manifestations of Nonpublic Information Prior to Mergers: The Effect of Ownership Structure," The Accounting Review (April 1990), I. Haw, V. Pastena and S. Lilien, pp. 432-451.

"Firm Size, Reporting Lags, and Market Reactions to Earnings Releases," Journal of Business, Finance, and Accounting (Autumn 1990), I. Haw and B.T. Ro, pp. 557-574.

"Evidence on Income Measurement Properties of ASR 190 and SFAS 33 Data," Journal of Accounting Research (Fall 1988), I. Haw and S. Lustgarten, pp. 331-352.

"Investor Evaluation of Overfunded Pension Plan Terminations," Journal of Financial Research (Spring 1988), I. Haw, W. Ruland and A. Hamdallah, pp. 81-88.

"The Association between Market-Based Merger Premiums and Firms' Financial Position Prior to Merger," Journal of Accounting, Auditing, and Finance (Winter 1987), I. Haw, S. Lilien and V. Pastena, pp. 24-42.

"An Analysis of the Impact of Corporate Pollution Disclosures: A Comment," Advances in Public Interest Accounting (Spring 1987), I. Haw and B. T. Ro, pp. 187-191.

MANUSCRIPTS UNDER REVIEW OR REVISION:

"Product Market Power and Analyst Forecasting Activity," revise & resubmit (3rd round) to Journal of Banking and Finance, I. Haw, B. Hu and J. Lee.

"Labor Regulations, Cost of Equity, and Concentrated Ownership: A cross-country study," revision resubmitted (2nd round) to Journal of Accounting, Auditing, and Finance, T. Chu, I. Haw, S. Ho, and X. Zhang.

"Product Market Competition, Accounting Conservatism, and Legal Institution," revision resubmitted (3rd round), Journal of International Accounting Research, I. Haw, S. Ho, A. Li, and F. Zhang.

“Labor Power and Dividend Policies,” I. Haw, B. Hu, D. Wu, and X. Zhang.

“Insider Trading and Stock Repurchases: A cross-country study,” co-authors, B. Hu, B. Vigeland, and X Zhang.

“Insider Ownership and Share Repurchases: A cross-country study,” co-authors, B. Hu and X Zhang.

“Cross Monitoring or Divide and Conquer? In the Case of the Use of Multiple Independent Auditors within Family Business Groups,” co-authors, Y. Cheung, W. Tan, and W. Wang.

“The Impact of Industry Concentration on the Market’s Ability to Anticipate Future Earnings: International Evidence,” co-authors, B. Hu, J. Lee, and W. Wu.

“Multiple Auditors and Propping: Evidence from Family Business Groups,” co-authors, Y. Cheung, W. Tan, and W. Wang.

REFEREED PROCEEDINGS:

“Cost of Equity, Control Divergence, and Legal Institutions,” Proceedings of Cambridge Business and Economics Conference, Cambridge, UK, July 2013, co-authors, T. Chu, B. Lee, and W. Wu.

“Product Market Power and Analyst Forecasting Activity,” Proceedings of Annual American Accounting Association Conference, Washington D.C., August 2012, co-authors, B. Hu and J. Lee.

“Labor Regulations and Cost of Equity: A cross-country study,” Proceedings of Annual Australasian Finance and Banking Conference, Sydney, Australia, December 2011, co-authors, T. Chu and X. Zhang.

“Corporate Governance and Intragroup Value Transfers: Evidence from the Stock-price Effect of Earnings Announcements,” Proceedings of Annual American Accounting Association Conference, Denver, August 2011, co-authors, Y. Cheung, W. Tan, and W. Wang.

“Complex Ownership Structure and Accounting Conservatism,” Proceedings of Annual American Accounting Association Conference, Denver, August 2011, co-authors, S. Ho, F. Zhang, and J Tang.

“Corporate Payouts and Corporate Governance: Cross-country study,” Proceedings of International Academy of Business and Economics, Barcelona, Spain, June 2011, co-authors, B. Hu, O. Leung, and B. Vigeland.

“Cost of Equity, Divergence, and Institutions,” Proceedings of the Annual Conference of the European Accounting Association, Istanbul, Turkey, May 2010, co-authors, T. Chu, L. Hwang, and W. Wu.

“Debt Financing and Accounting Conservatism in Private Firms,” Proceedings of Annual American Accounting Association Conference, San Francisco, 2010; Proceedings of

Annual Conference of World Accounting Frontiers Series, Macau, July 2009, co-authors, J. Lee and W. Lee.

“Mimicking Stock Repurchases and Corporate Governance: A Cross-country Study” Proceedings of Annual American Accounting Association Conference, New York, August 2009, co-authors, S. Ho, B. Hu, and X. Zhang.

“Valuation of China’s Stock Market: Pricing of Earnings Components,” Proceedings of A Special Journal of Corporate Finance Conference, Beijing, China, August 2009, co-authors, L. Hwang, D. Wu, and W. Wu.

“Earnings Management by Classification Shifting and Corporate Governance: A Study of East Asian Economies” Proceedings of Contemporary Accounting Research Symposium, Hong Kong, January 2009, co-authors, S. Ho and Annie Li.

“The Impact of Industry Concentration on the Market’s Ability to Anticipate Future Earnings: International Evidence,” Proceedings of Journal of Contemporary Accounting and Economics Symposium, Hong Kong, January 2009, and Proceedings of Korean Accounting Association’s Winter Conference, S. Korea, June 2008, co-authors, B. Hu, J. Lee, and W. Wu.

“Concentrated Control, Institutions, and Banking Sector: An international Study,” Proceedings of the Annual Congress of the European Accounting Association, Rotterdam, the Netherlands, April, 2008, co-authors, S. Ho, B. Hu, and D. Wu.

“Analysts’ Forecast Properties and Ultimate Ownership: Cross-country Study,” Proceedings of the 6th International Conference on Business, Athens, Greece, July 2008, co-authors, S. Ho, B. Hu, and W. Wu.

“Insider Trading, Corporate Governance, and Informativeness about Future Earnings: An International Study,” Proceedings of the 19th Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, November 2007, co-authors, L. Hwang, D. Qi, and W. Wu.

“Control Divergence, Analyst Following, and Institutions,” Proceedings of the 18th Asian-Pacific Conference on International Accounting Issues, Hawaii, October 2006, and Proceedings of the Inaugural Asia-Pacific Corporate Governance Conference, Hong Kong, August 2005, co-authors, B. Hu, L. Hwang, and W. Wu.

“The Motivation and Market Consequences of Voluntary Interim Reports in China,” Proceeding of 4th Global Conference on Business & Economics, Oxford University, U.K., June 2005, and Proceeding of the First International Finance and Accounting Conference, ShanTou University, China, June 2005.

“Corporate Ownership Structure, Analyst Following, Legal and Extra-Legal Institutions,” Proceedings of Corporate Governance and Ethics Conference: Beyond Contemporary Perspectives, Sydney, Australia, 2004, coauthors, B. Hu, L. Hwang, and W. Wu.

“Effects of Auditing on the Value-Relevance of Interim Reports in China,” Proceedings of Korean Accounting Association’s Summer Conference, Korea, 2002, co-authors, D. Qi and W. Wu.

"Timing of Earnings Announcements in China: Determinants and Stock Market Consequences," Proceedings of the 13th Asian-Pacific Conference on International Accounting Issues, Rio de Janeiro, Brazil, 2001, Proceedings of Joint IAAER-JAIAS International Accounting Conference, Kobe, Japan, 2000, and Proceedings of Korean Accounting Association's Winter Conference, Seoul, Korea, 2000, co-authors, D. Qi and W. Wu.

"Earnings Management of Listed Firms in Response to Security Regulations in China's Emerging Capital Market," Proceedings of the American Accounting Association's Annual Meeting, Philadelphia, 2000, and Proceedings of the 11th Asian-Pacific Conference on International Accounting Issues, Melbourne, Australia, 1999, co-authors, D. Qi, and W. Wu.

"Value-Relevance of Financial Reporting Disclosures in an Emerging Capital Market: The Case of B-shares and H-shares in China," Proceedings of the American Accounting Association's Annual Meeting, San Diego, 1999, Proceedings of the 11th Asian-Pacific Conference on International Accounting Issues, Melbourne, 1999, Proceedings of Joint CIERA-IAAER International Accounting Conference, Chicago, 1998, and Proceedings of the Chinese Accounting Professors Association's Annual Meeting, Dalian, China, 1998, co-authors, D. Qi and W. Wu.

"Timeliness of Annual Report Releases and Market Reaction to Earnings Announcements in an Emerging Capital Market: the Case of China," Proceedings of American Accounting Association's Global Conference, Cambridge, UK, 2000, co-authors, D. Qi and W. Wu.

"The Nature of Information in Accruals and Cash Flows in an Emerging Capital Market: the Case of China," Proceedings of the Chinese Accounting Professors Association's Annual Meeting, Wuhan, China, 2000, co-authors, D. Qi and W. Wu.

"Differential Market Valuation of Disclosures by Foreign Registrants in the United States," Proceedings of the American Accounting Association's Annual Meeting, 1998, Proceedings of the Hong Kong Society of Accounting Conference, Hong Kong, 1998, Proceedings of the International Conference on Contemporary Accounting Issues, Taiwan, 1998, and Proceedings of the 9th Asian-Pacific Conference on International Accounting Issues, Bangkok, Thailand, 1997, co-authors, E. Douthett and J. Duchac.

"Motivations for Early Cash Debt Redemptions," Proceedings of the International Conference on Contemporary Accounting Issues, Taiwan, 1998, co-authors, T. Kim and V. Pastena.

"Mandated Accounting Changes, Managerial Discretion and Opportunistic Behavior," Proceedings of the American Accounting Association's Annual Meeting, 1993, co-authors, S. Balsam and S. Lilien.

"The Market Impact of Early Debt Redemptions: Evidence from the Consideration of Accounting Gains and Losses," Proceedings of the American Accounting Association's Annual Meeting, 1993, co-authors, T. Kim and V. Pastena.

"Motivations for Early Debt Redemptions: Leverage Adjustment Versus Income Smoothing," at Proceedings of the American Accounting Association's Annual Meeting, 1992, co-authors, T. Kim and V. Pastena.

"Why Firms Settle Their Overfunded Defined Benefit Pension Plans: The Case of Settlement without Asset Reversion," Proceedings of the American Accounting Association's Annual Meeting, 1991, co-authors, K. Jung and S. Lilien.

"Quality of Accounting Earnings Under Alternative Pension Accounting Methods," Proceedings of the American Accounting Association's Annual Meeting, 1991, co-authors, K. Jung and K. Park.

"An Examination of the Market Reaction to the Adoption of SFAS No. 52: A New-Information-De-Facto Approach," Proceedings of the American Accounting Association's Annual Meeting, 1988, co-authors, T. Wu and S. Lilien.

"Early Debt Redemptions: Managerial Motivation," Proceedings of the American Accounting Association's Annual Meeting, 1987, co-authors, T. Kim, S. Lilien, and V. Pastena.

"Market Reactions to Tender Offers for Owner-Controlled vs. Manager-Controlled Firms," Proceedings of the American Accounting Association's Annual Meeting, 1986, co-authors, S. Lilien and V. Pastena.

"Impacts of SFAS No. 52 on Security Return," Proceedings of the American Accounting Association's Annual Meeting, 1986, co-authors, S. Lilien and V. Pastena.

"The Association of Replacement/Current Cost Income with the Firm's Market Value," Proceedings of the American Accounting Association's Annual Meeting, 1985, co-author, S. Lustgarten.

"The Incremental Information Content of the Specific Price Change Information: Significance of Industry Effects," Proceedings of the American Accounting Association's Annual Meeting, 1984.

CONFERENCE PRESENTATIONS:

"Labor Power and Dividend Policy," International Corporate Governance Conference, Hong Kong, July 2014, co-authors, B. Hu, D. Wu, and X. Zhang.

"The Strictness of Insider Trading Law and Corporate Information Policies: Evidence from Share Repurchase Decisions" World Finance Conference, Venice, Italy, July 2014, co-authors, B. Hu, B. Vigeland, and X Zhang (also, served as a discussant, Chairperson of a session).

"Product Market Competition, Legal Institutions and Accounting Conservatism," *Journal of International Accounting Research* Conference, Hong Kong, June 2014, co-authors, S. Ho, F. Zhang, and A. Li.

“Cost of Equity, Control Divergence, and Legal Institutions,” Cambridge Business and Economics Conference, Cambridge, UK, July 2013, co-authors, T. Chu, B. Lee, and W. Wu.

“Strategic Use of Multiple Independent Auditors within Family Business Groups: Market Concentration, Audit Quality, and Incentives,” 4th Annual Conference of the World Accounting Frontiers Series, Macao, P.R. China, April 2013, co-authors, Y. Cheung, W. Tan, & W. Wang.

“Legal Institutions, Ownership Concentration, and Stock Repurchases around the world: Signaling or Mimicking?” *The International Journal of Accounting Symposium*, Niagara Falls, Canada, July 2012, co-authors, S. Ho, B. Hu, and X. Zhang

“Product Market Power and Analyst Forecasting Activity,” Annual American Accounting Association Conference, Washington D.C., August 2012, co-authors, B. Hu and J. Lee.

“Labor Regulations and Cost of Equity: A cross-country study,” Annual Australasian Finance and Banking Conference, Sydney, Australia, December 2011, co-authors, T. Chu and X. Zhang.

“Corporate Governance and Intragroup Value Transfers: Evidence from the Stock Price Effect of Earnings Announcements,” Annual American Accounting Association Conference, Denver, August 2011, co-authors, Y. Cheung, W. Tan, and W. Wang.

“Complex Ownership Structure and Accounting Conservatism,” Annual American Accounting Association Conference, Denver, August 2011, co-authors, S. Ho, F. Zhang, and J. Tang.

“Corporate Payouts and Corporate Governance: Cross-country study,” International Academy of Business and Economics, Barcelona, Spain, June 2011, co-authors, B. Hu, O. Leung, and B. Vigeland.

Discussant on “Political Incentives to Suppress Negative Financial Information: Evidence from State-controlled Chinese Firms,” The University of Illinois International Accounting Symposium, Taipei, Taiwan, June 2010.

“Cost of Equity, Control Divergence, and Legal Institutions,” Annual Conference of the European Accounting Association, Istanbul, Turkey, May 2010, co-authors, T. Chu, L. Hwang, and W. Wu.

“Debt Financing and Accounting Conservatism in Private Firms,” Annual American Accounting Association Conference, 2010, San Francisco; Annual Conference of World Accounting Frontiers Series, University of Macau, July 2009, co-authors, J. Lee and W. Lee.

“Mimicking Stock Repurchases and Corporate Governance: A Cross-country Study” Annual American Accounting Association Conference, New York, August 2009, co-authors, S. Ho, B. Hu, and X. Zhang.

"Valuation of China's Stock Market: Pricing of Earnings Components," Journal of Corporate Finance Conference, Beijing, China, August 2009, co-authors, L. Hwang, D. Wu, and W. Wu.

"Earnings Management by Classification Shifting and Corporate Governance: A Study of East Asian Economies" Contemporary Accounting Research Symposium, Hong Kong, January 2009, co-authors, S. Ho and Annie Li.

"The Impact of Industry Concentration on the Market's Ability to Anticipate Future Earnings: International Evidence," Journal of Contemporary Accounting and Economics Symposium, Hong Kong, January 2009, and Korean Accounting Association's Winter Conference, S. Korea, June 2008, co-authors, B. Hu, J. Lee, and W. Wu, Hong Kong.

"Concentrated Control, Institutions, and Banking Sector: An international Study," the Annual Congress of the European Accounting Association, Rotterdam, the Netherlands, April, 2008, co-authors, S. Ho, B. Hu, and D. Wu.

"Analysts' Forecast Properties and Ultimate Ownership: Cross-country Study," the 6th International Conference on Business, Athens, Greece, July 2008, co-authors, S. Ho, B. Hu, and W. Wu.

"The Impact of Industry Concentration on the Market's Ability to Anticipate Future Earnings: International Evidence," presented at Finance International Conference, National Taiwan University, December 2008, co-authors, B. Hu, J. Lee, and W. Wu.

"Corporate Governance and Earnings Management by Misclassification," Accounting Ph.D. Workshop at National Taiwan University, co-authors, S. Ho and A. Li, December 2008.

"Insider Trading, Corporate Governance, and Informativeness about Future Earnings: An International Study," the 19th Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, November 2007, co-authors, L. Hwang, D. Qi, and W. Wu.

Discussant on "Do Auditing Standards Improve the Informative Environment of Public Companies? Evidence from an Emerging Market," The University Illinois International Accounting Symposium, Honolulu, Hawaii, June 2007.

"Control Divergence, Analyst Following, and Institutions," at the 18th Asian-Pacific Conference on International Accounting Issues, Hawaii, October 2006, co-authors, B. Hu, L. Hwang, and W. Wu.

"The Impact of Ultimate Ownership and Investor Protections on Dividend Policies," at Economic Forum, Shantou University, China, December 2006, co-authors, L. Hwang, O. Leung, and W. Wu.

"The Motivation and Market Consequences of Voluntary Interim Reports in China," at 4th Global Conference on Business & Economics, Oxford University, U.K., June 2005.

"The Informativeness of Current Returns about Future earnings: A Cross-Country Study," at Korean Accounting Association's Winter Conference, December 2005, Korea, co-authors, L. Hwang, K. Park and W. Wu.

"The Economic Consequences of Voluntary Auditing," at the First International Finance and Accounting Conference, ShanTou University, China, June 2005.

"Ultimate Ownership, Analyst Following and Institutions," at the Inaugural Asia-Pacific Corporate Governance Conference, Hong Kong, August 2005, co-authors, B. Hu, L. Hwang, and W. Wu.

"Corporate Ownership Structure, Analyst Following, Legal and Extra-Legal Institutions," at Corporate Governance and Ethics: Beyond Contemporary Perspectives, Sydney, Australia, 2004, coauthors, B. Hu, L. Hwang, and W. Wu.

"Ultimate Ownership, Earnings Management, and Legal and Extra-legal Institutions," at the 2003 Journal of Accounting Research Conference, University of Chicago, co-authors, B. Hu, L. Hwang (Seoul National University, S. Korea) and W. Wu (Chinese University of Hong Kong).

"Marker Consequences of Earnings Management of Listed Firms in Response to Security Regulations in China's Emerging Capital Market," at the 2003 Contemporary Accounting Research Conference, Toronto, Canada, co-authors, D. Qi (Cheung Kong Graduate School of Business), D. Wu (Lingnan University), and W. Wu (CUHK).

"Timing of Annual Report Release and Market Implications: Evidence from the Emerging Capital Market in China," at 15th Asian-Pacific Conference on International Accounting Issues, Thailand, 2003 (Received **Vernon K. Zimmerman Best Paper Award**), co-authors, K. Park (Hong Kong Polytechnic University), D. Qi (Cheung Kong Graduate School of Business), and W. Wu (CUHK).

"Research in China Accounting," at the 9th World Congress of Accounting Educators, Hong Kong, 2002.

"Effects of Auditing on the Value-Relevance of Interim Reports in China," at the Korean Accounting Association's Summer Conference, Korea, 2002, co-authors, D. Qi (Cheng Kong, China) and W. Wu (Chinese University of Hong Kong).

"Timing of Earnings Announcements in China: Determinants and Stock Market Consequences," at the 13th Asian-Pacific Conference on International Accounting Issues, Rio de Janeiro, Brazil, 2001, the American Accounting Association's Annual Meeting, 2001, Atlanta, the Joint IAAER-JAIAS International Accounting Conference, 2000, Kobe, Japan (Received **Rintaro Aoki Outstanding Paper Award**), and Korean Accounting Association's Winter Conference, 2000, Seoul, Korea, co-authors, D. Qi and W. Wu (Chinese University of Hong Kong).

"Earnings Management of Listed Firms in Response to Security Regulations in China's Emerging Capital Market," at the American Accounting Association's Annual Meeting, Philadelphia, 2000 and the 11th Asian-Pacific Conference on International Accounting Issues, Melbourne, Australia, 1999, co-authors, D. Qi, and W. Wu (Chinese University of Hong Kong).

"Differential Market Valuation of Disclosures by Foreign Registrants in the United States," at the American Accounting Association's Annual Meeting, 1998, the Hong

Kong Society of Accounting Conference, Hong Kong, 1998 (Received **Best Paper Award**), and the International Conference on Contemporary Accounting Issues, Taiwan, 1998, and the 9th Asian-Pacific Conference on International Accounting Issues, Bangkok, Thailand, 1997 (Received **Best Paper Award**), co-authors, E. Douthett (Texas Christian University) and J. Duchac (Wake Forest University).

"Value-Relevance of Financial Reporting Disclosures in an Emerging Capital Market: The Case of B-shares and H-shares in China," at the American Accounting Association's Annual Meeting, San Diego, 1999, the CIERA-IAAER Joint International Accounting Conference, Chicago, 1998 (Received **Vernon K. Zimmerman Outstanding Paper Award**), the 11th Asian-Pacific Conference on International Accounting Issues, Melbourne, Australia, 1999, and the Chinese Accounting Professors Association's Annual Meeting, Dalian, China, 1998, co-authors, D. Qi and W. Wu (Chinese University of Hong Kong).

"Timeliness of Annual Report Releases and Market Reaction to Earnings Announcements in an Emerging Capital Market: the Case of China," at the American Accounting Association's Global Conference, Cambridge, UK, 2000, co-authors, D. Qi and W. Wu (Chinese University of Hong Kong).

"The Nature of Information in Accruals and Cash Flows in an Emerging Capital Market: the Case of China," at the Chinese Accounting Professors Association's Annual Meeting, Wuhan, China, 2000, co-authors, D. Qi and W. Wu (Chinese University of Hong Kong).

"Motivations for Early Cash Debt Redemptions," at the International Conference on Contemporary Accounting Issues, Taiwan, 1998, co-authors, T. Kim (Busan Fishery University, Korea) and V. Pastena (SUNY at Buffalo).

Alternative Career Opportunity as an Educator, at the 1996 AAA Southwest Accounting Doctoral Consortium, 1996, San Antonio, TX.

"Mandated Accounting Changes, Managerial Discretion and Opportunistic Behavior," at the American Accounting Association's Annual Meeting (1993), co-authors, S. Balsam (Temple University) and S. Lilien (CUNY-Baruch College).

"The Market Impact of Early Debt Redemptions: Evidence from the Consideration of Accounting Gains and Losses," at the American Accounting Association's Annual Meeting (1993), co-authors, T. Kim (Busan Fishery University, Korea) and V. Pastena (SUNY at Buffalo).

"Motivations for Early Debt Redemptions: Leverage Adjustment Versus Income Smoothing," at the American Accounting Association Annual Meeting (1992), co-authors, T. Kim (Busan Fishery University, Korea) and V. Pastena (SUNY at Buffalo).

"Why Firms Settle Their Overfunded Defined Benefit Pension Plans: The Case of Settlement Without Asset Reversion," at the American Accounting Association Annual Meeting (1991), co-authors, K. Jung (Texas Christian University) and S. Lilien (CUNY-Baruch College).

"Quality of Accounting Earnings under Alternative Pension Accounting Methods," at the American Accounting Association Annual Meeting (1991), co-authors, K. Jung (Texas Christian University) and K. Park (Fordham University).

"An Examination of the Market Reaction to the Adoption of SFAS No. 52: A New-Information-De-Facto Approach," at the American Accounting Association Annual Meeting (1988), co-authors, T. Wu (University of Detroit) and S. Lilien (CUNY-Baruch College).

"Early Debt Redemptions: Managerial Motivation," at the American Accounting Association Annual Meeting (1987), co-authors, T. Kim, S. Lilien, and V. Pastena (CUNY-Baruch College).

"Market Impact on SFAS No. 52," at the American Accounting Association Annual Meeting (1986), co-authors, S. Lilien and V. Pastena (CUNY-Baruch College).

"Market Reactions to Tender Offers for Owner-Controlled vs. Manager-Controlled Firms," at the American Accounting Association Annual Meeting (1986) and American Accounting Association Northeast Regional Meeting (1986), co-authors, S. Lilien and V. Pastena (Baruch College).

"The Association of Replacement/Current Cost Income with the Firm's Market Value," at the American Accounting Association Annual Meeting (1985), co-author, S. Lustgarten (CUNY-Baruch College).

"Asymmetric Informational Content of Dividend: Firm Size and Type of Corporate Control," at the Financial Management Association Meeting (1984), co-author, W. Kim (CUNY-Baruch College).

"Empirical Examination of the Association Between Specific Price Change Data and Stock Market Returns: The Significance of Industry Effect," at the American Accounting Association Annual Meeting (1984) and American Accounting Association Northeast Regional Meeting (1984).

"Empirical Investigation of Corporate Dividend Policy: Agency Costs and Inside Ownership," at the Eastern Finance Association Meeting (1984), co-author, W. Kim (CUNY-Baruch College).

PROFESSIONAL ACTIVITIES:

Co-Editor, The International Journal of Accounting (published at University of Illinois at Urbana-Champaign): 2006 - present

Editorial Board Member, International Journal of Accounting, Auditing, and Taxation

Referee, The Accounting Review
Contemporary Accounting Research
Management Science
Journal of International Business Studies
Journal of Accounting, Auditing, and Finance
Journal of Accounting and Public Policy

Auditing: A Journal of Practice and Theory
Journal of Banking and Finance
The International Journal of Accounting
Journal of International Accounting Research
International Journal of Accounting, Auditing, and Taxation
International Journal of Auditing
Quarterly Journal of Business and Economics
China Accounting and Finance Review
Asian-Pacific Journal of Accounting and Economics
American Accounting Association's annual meetings
Joint International Accounting Conference: American Accounting
Association and Chinese Accounting Professors Association
Asian-Pacific Conference on International Accounting Issues
Hong Kong Society of Accounting Annual Conference
RGC Grant Proposals
HKSA Best paper Awards

Member – Research Assessment Exercise, Hong Kong Universities Grants Committee

Member – IAAER World Congress Organizing Committee

Co-chair – IAAER Scientific Committee

Co-chair – Review and Program Committee, the 2nd Asia Pacific Corporate Governance
Conference, Hong Kong

President, Korean-American Accounting Professors Association

Member - International Committee, the Inaugural Asia-Pacific Corporate Governance
Conference, Hong Kong

Co-supervisor - Ph.D. dissertations, Chinese University of Hong Kong

Co-supervisor - Ph.D. dissertations, Hong Kong Baptist University

Member - Scientific Committee, the 3rd Annual conference of the World Accounting Frontiers,
2010-2011

External Examiner, Ph.D. dissertation, Hong Kong University of Science Technology

External Examiner, Ph.D. dissertations, Hong Kong Baptist University

External Examiner, Promotion to Chair Professor, City University of Hong Kong

External Examiner, Graduate program, The Open University of Hong Kong

External Examiner, Promotion, the University of New South Wales

External Examiner, Promotion, American University of Sharjah, United Arab Emirates

External Examiner, Substantiation, City University of Hong Kong

External Examiner, Tenure, Syms School of Business, Yeshiva University

External Examiner, Tenure, Fordham University

External Examiner, Promotion, University of Hartford

External Examiner, Tenure, Yeshiva University

TEACHING EXPERIENCE:

Ph.D./Mphil./EMBA/MBA/MAC programs:

Research Methodology in Accounting (Ph.D./Mphil.)

Issues in Financial Accounting and Corporate Governance (Ph.D./Mphil.)

Managerial Planning and Control (EMBA, MBA)

Strategic Managerial Accounting (EMBA)

Financial Statement Analysis (EMBA, MAC)

Financial & Managerial Accounting Seminars for Executives

Undergraduate Courses:

Intermediate Accounting I
Intermediate Accounting II
Cost Accounting
Principles of Managerial Accounting
Principles of Financial Accounting
International Accounting in Summer-In-Germany programs

INSTITUTIONAL SERVICE:

Texas Christian University:

Chair – Deans’ Awards Nominating Committee, 2014 - 2015
Member – Research Committee, 2014 - 2015
Member - Dean’s Advisory Committee, 2002-2005, 2008-2011, 2012
Member - International Business Committee, 2011-2012
Chair – Honors Thesis Committee, 2013-2014
Chair - Chancellor’s Award for Distinguished Scholar Nominating Committee, 2006, 2008
Member - Faculty Summer Research Award Committee, 2006-08
Member - Managerial Accounting Course Assessments (MBA, PMBA, EMBA), 2011-2013
Member - Financial Statement Analysis Course Assessment (MAc), 2013
Chair – Honors Thesis, 2013
Member - TCU Catholic Community Advisory Board, 2008-11
Member - Department Promotion Committee, 2012, 2013
Member - Graduate Program Policy Committee, 2002-2006
Member – Executive MBA Core Faculty Committee, 2004-2013
Member – PMBA Core Faculty Committee, 2003-2012
Member – Award Nominating Committee, 2005-2006
Member – FTMBA Core Faculty Committee, 2003-2004, 2009-2013
Member - Department Recruiting Committee, 2002-2003
Member - Managerial Accounting Assessment Committee, 2009-2011
Member - Neeley Faculty Evaluation Committee, 2001-2002
Chair - Department Mission Statement Committee, 2002-2003
Chair & Secretary – Department Peer Reviews, 2009-2011
Member - Nominating Committee for Deans' Teaching Award, 2001
Advisor, Korean-American Students' Association, 1999-2002
Chair - Research Committee, 1998-99.
Chair - Nominating Committee for University Deans' Teaching Award, 1994-1995, 1996-1997
Chair - Instruction Committee, 1996-1997
Chair - Nominating Committee for Chancellor's Award for Research and Creative Activity, 1994-1995
Member - University Advisory Committee, 1993-1996
Member - Graduate Policy Committee/Graduate Curriculum Task Force, 1992-1996
Member - Engagement with Cultures Advisory Group, 1995-1997
Member - International Students Committee, 1994-1997
Member - Financial Accounting Task Force, 1993-1997

Member - Nominating Committee for Chancellor's Award, 1992
Member - Nominating Committee for Burlington Northern Awards, 1991
Member - Research Committee, 1990-1991
Graduate Studies Representative, M.Ed. Oral Exam Committee (Amy Sunderland), 1994
Advisor, Korean-American Students' Association
Advisor, International Students' Association, 1994-1996
Advisor, Delta Sigma Pi, 1993-1997
Advisor, MBA Students Enterprise Projects for EDS Corp., M.J. Neeley School of Business, 1995-1996

The Chinese University of Hong Kong:

Member - Advisory Board of Accounting Studies, 1999-2000.
Member - B.A. Faculty Research Panel, 1999-2000.
Member - Teacher Selection Committee, 1999-2000.
Member - School Executive Committee, 1999-2000.
Member - Research and Seminars Committee, 1999-2000.
Member - Graduate Studies Committee, 1999-2000.

CUNY - Baruch College:

Member - Ph.D. Curriculum Committee, 1989-1990.
Member - Graduate Executive Committee, 1987-1988.
Member - Graduate Curriculum Committee, 1987-1990.
Member - Undergraduate Curriculum Committee, 1987-1990.
Member - Library Committee, 1984-1985.
Member - Faculty-Student Disciplinary Committee, 1985-1986.
Member - Committee on Educational Computer Policy and Utilization, 1986-1988.

DISSERTATION COMMITTEES:

Hong Kong Baptist University:

(Co-) Supervisor, Ph.D. Thesis: Steve Zhang, Annie Li, Feida Zhang, Andy Xiang, Annie Ko, Wenming Wang, Wenlan Zhang, Yifei Lu

The Chinese University of Hong Kong:

Supervisor, Ph.D. Dissertation: Thomas Lau, Donghui Wu, Gladie Lui, Bingbing Hu, Olivia Leung, Teresa Chu.
Supervisor, Mphil. Thesis: Chen Chang, Xie Li.

CUNY - Baruch College:

Chair, Ph.D. Dissertation Committee (Kyung-Joo Park), 1990
Member, Ph.D. Dissertation Committee (Tae-Yong Kim), 1990
Member, Ph.D. Dissertation Committee (Kwang-Hyun Chung), 1990
Member, Ph.D. Dissertation Committee (A. Whelan), 1989

Member, Ph.D. Dissertation Committee (Tsing T. Wu), 1987
Member, Ph.D. Dissertation Committee (Ahmed I El-Zayaty), 1986
Member, Ph.D. Dissertation Committee (El-Sayed Kandiel), 1985
Member, Ph.D. Dissertation Committee (Ahmed Goma), 1984