

## CHIH-YING CHEN

Associate Professor, School of Accountancy  
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### Education

Ph.D., University of California, Berkeley, USA  
 MBA, University of Rochester, New York, USA  
 M.A., Soochow University, Taiwan  
 B.A., National Taiwan University, Taiwan

### Research Interest

Accounting information and securities analysis, analyst forecasts and stock recommendations, determinants of audit quality, determinants and consequences of audit opinions, corporate governance, executive compensation

### Publications

1. Cybersecurity Breaches and Analysts' Earnings Forecasts. *European Accounting Review* (forthcoming, with Beng Wee Goh, Jilly Lee, and Na Li).
2. Economic freedom, investment flexibility, and equity value: A cross-country study. *The Accounting Review* 90 (September 2015): 1839-1870 (with Peter F. Chen and Qinglu Jin).
3. Do analysts and investors fully understand the persistence of the items excluded from Street earnings? *Review of Accounting Studies* 15 (March 2010): 32-69.
4. NASD Rule 2711 and changes in analysts' independence in making stock recommendations. *The Accounting Review* 84 (July 2009): 1041-1071 (with Peter F. Chen).
5. Audit partner tenure, audit firm tenure, and discretionary accruals: Does long auditor tenure impair earnings quality? *Contemporary Accounting Research* 25 (Summer 2008): 415-445 (with Chan-Jane Lin and Yu-Chen Lin).
6. Unexpected earnings, abnormal accruals, and changes in CEO bonuses. *International Journal of Accounting Studies* 2006 Special Issue: 25-50 (with Jia-Wen Liang and Steve W. J. Lin).
7. Investment opportunities and the relation between equity value and employees' bonus. *Journal of Business Finance & Accounting* 30 (September/October 2003): 941-973.
8. Additional evidence on the association between director stock ownership and incentive compensation. *Review of Quantitative Finance and Accounting* 19 (July 2002): 21-44.

### Awards

Lee Kuan Yew Fellowship for Research Excellence, SMU, 2009.  
 Most Outstanding Faculty Award, School of Accountancy, SMU, 2008.  
 Wayne S. Boutell Memorial Teaching Award, Haas School of Business, University of California, Berkeley, 1996.  
 Outstanding Teaching Award for Graduate Student Instructors, University of California, Berkeley, 1996.

### **Previous Academic Appointments**

Co-director (Academic Research), School of Accountancy Research (SOAR), Singapore Management University, 2011-2017  
Assistant Professor, Hong Kong University of Science and Technology  
Assistant Professor, National Taiwan University

### **Academic Services**

Editorial Board, *Accounting and Finance* (2013-2018)  
Editorial Board, *Auditing: A Journal of Practice and Theory* (July 2011 to June 2020)  
Editorial Board, *International Journal of Auditing* (since 2010)  
Editorial Board, *Review of Accounting and Auditing* (since 2010)  
Paper reviewer for *The Accounting Review*, *Abacus*, *Advances in Accounting*, *Asia-Pacific Journal of Accounting and Economics*, *Auditing: A Journal of Practice and Theory*, *China Accounting and Finance Review*, *Contemporary Accounting Research*, *European Accounting Review*, *International Journal of Auditing*, *Journal of Pension Economics and Finance*, *Managerial Auditing*, *Review of Accounting and Finance*, *Review of Accounting Studies*, *Taiwan Accounting Review*.  
Overseas reviewer for proposals submitted to the Research Grants Council of Hong Kong  
External reviewer for research grants proposals, City University of Hong Kong  
External reviewer for doctoral dissertation proposal, National Chengchi University  
Session moderator and paper discussant in AAA Annual Meetings and Midyear Meetings  
Program Committee Member, moderator, and discussant, Journal of International Accounting Research Conference  
Session chair and discussant, Accounting Theory and Practice Conference

### **Professional Experience**

Audit senior, Price Waterhouse (now PwC), Taipei, Taiwan, July 1986 to August 1989  
CPA examinations in USA (all parts passed)

### **Research Grants**

Research Grant, Office of Research, Singapore Management University (09-C206-SMU-007, S\$6,871.20)  
Research Grant, Office of Research, Singapore Management University (07-C206-SMU-002, S\$9,499.80)  
Research Grants Council of Hong Kong (HKUST6437/05H, HKD\$344,000)