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Dr. Chee Yeow Lim is an Associate Professor at the School of Accountancy, Singapore Management University. His research interest is in the area of auditing, corporate governance, and capital market research, both in the local and in the international context. He has published in the *Journal of Accounting Research*, *The Accounting Review*, *The Review of Accounting Studies*, *Contemporary Accounting Research*, *Journal of International Business Studies*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting, Auditing & Finance*, *Journal of Banking and Finance*, *International Journal of Accounting*, *Review of Quantitative Finance and Accounting* and *Journal of International Financial Markets, Institutions and Money*.

## Research Interest

Archival Audit Research, Investor protection, Earnings Quality and Banking Research.

## Teaching Interest

Financial Accounting, Managerial Accounting, Business Valuation and Analysis

## Publications

### Journal Articles

38. Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo, Yanping Xu. 2025. Does auditor quality enhance CSR disclosure? *Accounting and Business Research*, published online, 7 February, 1-40.
37. Chee Yeow Lim, Terry Shevlin, Kun Wang, Yanping Xu. 2025. Tax Knowledge Diffusion Through Shared Audit Partners: Evidence From China. *Journal of Accounting, Auditing and Finance* 40(2): 486-524.
36. Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2024. Institutions and Corporate Tax Evasion: A Review of Literature and a Methodological Exploration. *Journal of International Accounting Research*. 23(1), 115-137.
35. Kiridaran Kanagaretnam, Jason Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2024. Financial Literacy and IPO Underpricing, *Journal of Financial and Quantitative Analysis*, 59(3): 1430 – 1469.
34. Ferdinand A. Gul, **Chee Yeow Lim**, Kun Wang, and Yanping Xu. 2023. The contagion effects of failed individual audit partners: Evidence from an audit client market. *Auditing: A Journal of Practice & Theory*, 42 (1): 53–74.
33. **Chee Yeow Lim** and Katherine C. K. Yuen. 2023. Can Honesty Reminders Reduce Dishonesty in Budgetary Slack? *Advances in Management Accounting* 34. eISBN: 978-1-80382-031-6.
32. Li, Xiaoxi, **Chee Yeow Lim**, Yanping Xu. 2023. The Minimum Wage and Corporate Tax planning. *Accounting and Business Research* 53(4): 379-415.
31. Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2022. Trusting the Stock Market: Further Evidence from IPOs around the World. *Journal of Banking & Finance* 142: 106557
30. **Chee Yeow Lim**, Gerald J. Lobo, Pingui Rao, Heng Yue 2022. Financial capacity and the demand for audit quality. *Accounting and Business Research* 52(1):1-37.

29. Huang, Sterling, **Chee Yeow Lim**, Jeffrey Ng. 2019. Not Clawing the Hand that Feeds You: The Case of Co-opted Boards and Clawbacks. *European Accounting Review* 28(1): 101-127.
28. Ferdinand A. Gul, **Chee Yeow Lim**, Kun Wang, and Yanping Xu. 2019. Stock Price Contagion Effects of Low-Quality Audits at the Individual Audit Partner Level. *Auditing: A Journal of Practice & Theory* 38 (2): 151–178
27. Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2018. Societal Trust and Corporate Tax Avoidance. 2018. *The Review of Accounting Studies* 23(4):1588–1628.
26. Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2018. Media Independence and Corporate Tax Avoidance. *Journal of Business Ethics*. 150: 879–902
25. Beng Wee Goh, **Chee Yeow Lim**, Gerald J. Lobo, and Yen H. Tong. 2017. Does Accounting Conservatism affect Financing Decisions? *Contemporary Accounting Research* 34(1):216-251.
24. Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2017. International Evidence on the Effects of Informal Institutions on the Relationship between Accounting Risk and Bank Distress. *Journal of International Accounting Research* 16(2): 37-66.
23. Jeff Zeyun Chen, **Chee Yeow Lim**, Gerald J. Lobo. 2016. Does the Relation Between Information Quality and Capital Structure Vary with Cross-Country Institutional Differences? *Journal of International Accounting Research* 15(3):131-156.
22. Beng Wee Goh, Jimmy Lee, **Chee Yeow Lim**, Terry Shevlin. 2016. The Effect of Corporate Tax Avoidance on the Cost of Equity. *The Accounting review* 91(6):1647-1670.
21. Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2016. Relation between Auditor Quality and Corporate Tax Aggressiveness: Implications of Cross-Country Institutional Differences. *Auditing: A Journal of Practice & Theory* 35(4):105-135.
20. Mark L. DeFond, **Chee Yeow Lim**, and Yoonseok Zang. 2016. Client Conservatism and Auditor-Client Contracting. *The Accounting review* 91(1):69-98.
19. Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2014. Influence of National Culture on Accounting Conservatism and Risk Taking in the Banking Industry. *The Accounting review* 89(3): 1115-1149.
18. Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2014. The effect of international institutional factors on earnings quality in banks, *Journal of Banking and Finance* 39: 87-106.
17. **Chee Yeow Lim**, Chu Yeong Lim, Gerald J. Lobo. 2013. IAS 39 Reclassification Choice and Analyst Earnings Forecast Properties. *Journal of Accounting and Public Policy*, 32(5):342-356.
16. **Chee Yeow Lim**, David K. Ding, and Charlie Charoenwong, 2013. Non-audit fees, Institutional Monitoring, and Audit Quality, *Review of Quantitative Finance and Accounting*, 41(2):343-384.
15. Srinidhi. Bin, **C.Y. Lim**, and M Hossain. 2012. Auditor concentration and audit fee: International evidence from Arthur Andersen's Demise, *Journal of International Financial Management and Accounting* 23(3):208-244.
14. Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2011. Effects of National Culture on Earnings Quality of Banks. *Journal of International Business Studies* 42(6): 853-874.
13. Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2010. Auditor Reputation and Earnings Management: International Evidence from the Banking Industry. *Journal of Banking and Finance* 34: 2318–2327

12. **Chee Yeow Lim**, Hun Tong Tan, 2010. Does auditor tenure improve audit quality? Moderating Effects of Industry Specialization and Fee Dependence. *Contemporary Accounting Research* 27(3):923-957.
11. Mahmud. Hossain, **Chee Yeow Lim**, and Patricia Mui Siang Tan, 2010. Corporate Governance, Investor Protection, and Auditor Choice in Emerging Markets, *Review of Pacific Basin Financial Markets and Policies*, Vol 13 (1): 91-126.
10. Srinidhi. Bin, **Chee Yeow Lim**, and M Hossain. 2009. Cross-Country Analysis of Auditor Specialization Premium: Effect of Legal, Extra-legal and Political Environments, *Journal of Contemporary Accounting & Economics*, No.5: 34-46.
09. Michael Ettredge, Soo Young Kwon, **Chee Yeow Lim**, 2009. Client, Industry and Country Factors Affecting Choice of Big N Industry Expert Auditors, *Journal of Accounting, Auditing and Finance*, 24 No. 3, pp. 433-467.
08. **Chee Yeow Lim**, and Patricia Mui Siang Tan, 2009. Control Divergence, Timeliness in Loss Recognition, and the Role of Auditor Specialization: Evidence from around the world, *Journal of Accounting, Auditing and Finance*, 24 No. 2, pp. 295-332.
07. **Chee Yeow Lim**, Hun Tong, Tan, 2008, Non-audit service fees and audit quality: The impact of auditor specialization, *Journal of Accounting Research*, Vol. 46, No. 1, pp 199-246.
06. **Chee Yeow Lim**, Yang Thong Tiong, Ding, David, 2008, Firm Diversification and Earnings Management: Evidence from Seasoned Equity Offerings, *Review of Quantitative Finance and Accounting* Vol. 30, No. 1, pp 69-92.
05. **Chee Yeow Lim**, Patricia Mui Siang Tan, 2007, Value Relevance of Value-at-Risk Disclosure, *Review of Quantitative Finance and Accounting*. Vol. 29, No. 4, pp 353-370
04. Soo Young Kwon, **Chee Yeow Lim**, Patricia Mui Siang Tan, 2007, Legal Systems and Earnings Quality: The Role of Auditor Industry specialization, *Auditing: A Journal of Practice & Theory*. Vol. 26, No. 2, pp 25-56.
03. **Chee Yeow Lim**, Patricia Mui Siang Tan, 2007, The value relevance of accounting variables and analysts' forecasts: the case of biotechnology firms, *Review of Accounting and Finance*. Vol. 6 No. 3, pp 233-253.
02. **Chee Yeow Lim**, Gillian Hian Heng Yeo, Chao Shin Liu, 2003, Information Asymmetry and Accounting Disclosures for Joint Ventures, *International Journal of Accounting*, Vol. 38, No. 1, pp 23 - 39.
01. **Chee Yeow Lim**, Stephen P. Ferris, Nilanjan Sen, Gillian Hian Heng Yeo, 2002, Corporate focus versus diversification: The role of growth opportunities and cashflow, *Journal of International Financial Markets, Institutions and Money*, Vol. 12, No. 3, pp 231 - 252.

## Working Papers

Chee Yeow Lim, Yanping Xu, Jianqiao Yu. 2025. The Bright Side of School Ties between Auditors and Client Executives: The Case of R&D Investments.

Beng Wee Goh, Chee Yeow Lim. 2025. Real effects of ESG risk disclosures – Evidence from Key Audit Matters.

Kiridaran Kanagaretnam, Jason Lee, Jimmy Lee, Chee Yeow Lim. 2025 Can Financial Literacy Enhance ESG Disclosures?

Kiridaran Kanagaretnam, Jason Lee, Chee Yeow Lim, Gerald J. Lobo. 2025. Financial Literacy, Earnings Quality, and Market Reactions to Earnings Announcements.

Beng Wee Goh, Chee Yeow Lim. 2025. Climate Change Key Audit Matters.

Kiridaran Kanagaretnam, Jason Lee, Jimmy Lee, Chee Yeow Lim. 2025 Financial Literacy and Corporate Tax Avoidance.

## Presentations

**Chee Yeow Lim**, Terry Shevlin, Kun Wang, Yanping Xu. 2019. How tax knowledge is diffused through individual audit partners? Evidence from China. Presented at the Donghu International Accounting conference 16 March 2019, Wuhan, China.

**Chee Yeow Lim**, Terry Shevlin, Kun Wang, Yanping Xu. 2018. Tax knowledge diffusion through individual auditor network ties. Presented at the Taiwan Accounting Association (TAA) Annual Conference, 6-7 December 2018, Taiwan.

Ferdinand A. Gul, **Chee Yeow Lim**, Kun Wang, and Yanping Xu. 2018. Audit partner reputational loss after low-quality audits: Some evidence from client market share. Presented at 2018 Journal of Accounting, Auditing and Finance Conference. 24-27 June 2018, Korea.

Ferdinand A. Gul, **Chee Yeow Lim**, Kun Wang, and Yanping Xu. 2016. The price contagion effects of financial reporting fraud: Evidence from the individual audit partner level. Presented at the Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS), July 2016, Augsberg, Germany.

Ferdinand A. Gul, **Chee Yeow Lim**, Kun Wang, and Yanping Xu. 2016. The price contagion effects of financial reporting fraud: Evidence from the individual audit partner level. Presented at the International Symposium on Audit Research, 17-18 June 2016, Singapore.

Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2014. Does Auditor Quality Constrain Corporate Tax Avoidance? Some International Evidence. Presented at the 26<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, 26-29 October, Taipei. Received Vernon Zimmerman Best Paper Award.

Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2014. Does Auditor Quality Constrain Corporate Tax Avoidance? Some International Evidence. Presented at American Accounting Association Annual Meeting. 2-6 August, Atlanta, USA.

Kiridaran Kanagaretnam, Jimmy Lee, **Chee Yeow Lim**, Gerald J. Lobo. 2014. Societal Trust and Corporate Tax Avoidance. Presented at the 2nd Journal of International Accounting Research conference. 6-7 June, Hong Kong.

Jeff Zeyun Chen, **Chee Yeow Lim**, Gerald J. Lobo. 2013. Does the Relation Between Information Quality and Capital Structure Vary with Cross-Country Institutional Differences? Presented at the

International Symposium on Business, Banking, Marketing and Economy. 6-7 December, Taipei.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2013 How well do accounting-based risk measures predict bank failure and bank financial trouble? Evidence from the recent financial crisis, presented at the European Accounting Association, Paris.

Chen, Jeff, **Chee Yeow Lim**, Gerald J. Lobo. 2013. Does the Relation Between Information Quality and Capital Structure Vary with Cross-Country Institutional Differences? Presented at the European Accounting Association, Paris.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2012. Influence of National Culture on Bank Risk Taking, presented at American Accounting Association Annual Meeting.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2011. Effects of National Culture on Earnings Management in Banks, presented at American Accounting Association Annual Meeting, Denver, AUGUST 6-10, 2011

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2011. Effects of National Culture on Earnings Management in Banks, presented at Asian Finance Association (AsianFA) International Conference, Macao, China, July 10 - July 13, 2011

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2011. Effect of National Culture on Bank Risk Taking, paper presented at *the 19<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting and Management*, Taipei, July 8-9, 2011.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2011. Effects of National Culture on Earnings Management in Banks, Academic Accounting Association Annual Meeting, Toronto, May 26 - 29, 2011

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2010. Effects of International Institutional Factors on Earnings Quality of Banks, paper presented at *American Accounting Association* Annual Meeting, San Francisco, CA, July 31-August 4, 2010.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2010. Auditor Reputation and Earnings Management: International Evidence from the Banking Industry paper presented at *American Accounting Association* Annual Meeting, San Francisco, CA, July 31-August 4, 2010.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2010. Effects of International Institutional Factors on Earnings Quality of Banks, paper presented at *the 18<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting and Management*, Beijing, China, July 23-25, 2010.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2010. Auditor Reputation and Earnings Management: International Evidence from the Banking Industry, paper presented at *The Canadian Academic Accounting Association* Annual Conference, Vancouver, British Columbia, May 27-29, 2010.

Kiridaran Kanagaretnam, **Chee Yeow Lim**, Gerald J. Lobo. 2009 Effects of International Institutional Factors on Earnings Quality of Banks, presented at Northern Finance Association 2009 Conference September 25th to the 27th, 2009.

Srinidhi. Bin, **Chee Yeow Lim**, and M Hossain. 2009. Arthur Andersen's Demise and Auditor Concentration: Implications for Auditor Rents and Risk Premiums in the International Context, presented at the American Accounting Association Annual Meeting, New York, August 1-5, 2009.

Srinidhi. Bin, **Chee Yeow Lim**, and M Hossain. 2009. Cross-Country Analysis of Auditor Specialization Premium: Effect of Legal, Extra-legal and Political Environments, paper presented at the 32nd Annual Congress of the European Accounting Association in Finland, May 13th to May 15th, 2009.

Srinidhi. Bin, **Chee Yeow Lim**, and M Hossain. 2009. Arthur Andersen's Demise and Auditor Concentration: Implications for Auditor Rents and Risk Premiums in the International Context, paper presented at HKUST-SMU-SNU Accounting Research Camp, 20 to 21 February, 2009.

Srinidhi. Bin, **Chee Yeow Lim**, and M Hossain. 2008. Cross-Country Analysis of Auditor Specialization Premium: Effect of Legal, Extra-legal and Political Environments, Presented at the JCAE Australian symposium, on July 05, 2008.

M. Hossain, **Chee Yeow Lim**, and Patricia M. S. Tan, 2007. Corporate Governance, Investor Protection, and Auditor Choice in Emerging Markets, Paper presented at *American Accounting Association* Annual Meeting, Chicago, Illinois, August 5–8.

M. Hossain, **Chee Yeow Lim**, and Patricia M. S. Tan, 2007. Corporate Governance, Investor Protection, and Auditor Choice in Emerging Markets, Paper presented at mid-year conference of international section of the *American Accounting Association*, Charleston, South Carolina, USA, Feb 2- 3.

M. Hossain, **Chee Yeow Lim**, and Patricia M. S. Tan, 2006. Corporate Governance, Investor Protection, and Auditor Choice in Emerging Markets, Paper presented at International Symposium on Auditing Issues in Transitional Economies, October 27-28, Shanghai, China.

Michael Ettredge, Soo Young Kwon, **Chee Yeow Lim**, 2005. Industry Expertise in the Global Economy: Empirical Evidence for the Big Five Auditors", paper presented at the American Accounting Association Annual Meeting, San Antonio, Texas, September 22-25.

Michael Ettredge, Soo Young Kwon, **Chee Yeow Lim**, 2005. Industry Expertise In The Global Economy: Empirical Evidence For The Big Five Auditors", paper presented at the 4th ASIAN CORPORATE GOVERNANCE CONFERENCE, Co-hosted by Asian institute of Corporate Governance at Korea University Center for Financial Law at Seoul National University and Global Corporate Governance Forum at World Bank, May 9-20.

Soo Young Kwon, **Chee Yeow Lim**, Tan Mui Siang, Patricia, 2005, Legal Systems and Earnings Quality: The Role of Audit Specialization, *International Symposium on Audit Research*, Singapore.

**Chee Yeow Lim**, Yeo Hian Heng, Gillian, Nilanjan Sen, 2000, Corporate Focus versus Divresification: The Role of Growth Opportunities and Cash Flow, *2000 Financial Management Association Conference*, United States.

**Chee Yeow Lim**, Yeo Hian Heng, Gillian, 1999, Information Asymmetry and Accounting Disclosures for Joint Ventures, *1999 American Accounting Association Annual Meeting*, United States.

**Chee Yeow Lim**, Yeo Hian Heng, Gillian, 1999, Information Asymmetry and Accounting Disclosures for Joint Ventures, *Seventh Conference on Pacific Basin Economics, Finance and Accounting*, Taiwan.