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VITA

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Work Address

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Education

Ph.D. Accounting (1992)
University of Illinois at Urbana-Champaign

M.B.A. Accounting (1983)
National Cheng-Chi University, Taiwan

B.B.A. Accounting (1979)
National Taiwan University, Taiwan

Teaching Award

University of Notre Dame Teaching Award:
The Kaneb Teaching Award (2001-2002 and 2004-2005)
The Dincolo Award for Outstanding Teaching (1996)

Academic Experience

Department of Accountancy, University of Notre Dame: Associate Professor (August 1998 - present)

Department of Accountancy, University of Notre Dame: Assistant Professor (June 1992 - August 1998)

Department of Accountancy, University of Illinois at Urbana-Champaign: Teaching and Research Assistant (January 1987 - May 1992)

Research

Refereed Journal Publications

“To What Extent Does the Audit Committee Curb Downward Earnings Forecast Guidance?” with Jennifer Ho and Frank Wang. *Review of Accounting and Finance Vol. 13 No. 2* (2014) pp.110-133.

“Bloated Balance Sheet, Earnings Management, and Forecast Guidance,” with Jennifer Ho and Bo Ouyang. *Review of Accounting and Finance Vol. 11 No. 2* (2012) pp.120-140

“Asset Sales or Loans: The Case of Lehman Brothers Repo 105s,” with Tom Schaefer. *The Accounting Educators' Journal Vol. XXI* (2011) pp.79-88.

“Audit Tenure and Earnings Surprise Management,” with Jennifer Ho and Tom Schaefer. *Review of Accounting and Finance Vol. 9 No. 2* (2010) pp.116-138.

“Further Evidence on Financial Analysts’ Reaction to Enterprise Resource Planning (ERP) Implementation Announcements, with Jennifer Ho and Jeff Tsay. *Review of Accounting and Finance Vol. 7 No. 3* (2008) pp.213-235.

“Analysts’ Forecast Revisions and Firms’ Research and Development Expenses,” with Jennifer Ho and Tom Schaefer. *Review of Quantitative Accounting and Finance* (April, 2007) pp.307-326

“The Effect of the Asian Crisis, Corporate Governance, and Accounting System on the Valuation of Book Value and Earnings,” with Paquita Davis-Friday and Li Li Eng. *The International Journal of Accounting 41* (March, 2006) pp. 22-40.

“The Relative Reliability of Financial Statement Recognition and Disclosure: Evidence from SFAS No. 106,” with Paquita Davis-Friday and Fred Mittelstaedt. *Contemporary Accounting Research* (Summer, 2004) pp. 399-429.

“Information Asymmetry and Accounting Disclosure for Joint Ventures,” with Chee Yeow Lim and Gillian Yeo, *The International Journal of Accounting* (March, 2003) pp. 23-39.

“Materiality Judgments and Disclosure of Retiree Health Care Costs under SFAS No. 81,” with Fred Mittelstaedt, *Review of Accounting Studies* (December, 2002) pp. 405-34.

“The Value Relevance of Accounting Information around the 1997 Asian Financial Crises - The Case of South Korea,” with Jennifer Ho and Pyung Sohn, *Asia-Pacific Journal of Accounting & Economics* (December, 2001) pp. 83-107.

“The Value Relevance of Financial Statement Recognition vs. Disclosure: Evidence from SFAS No. 106,” with Paquita Davis-Friday, Buky Folami and Fred Mittelstaedt, *The Accounting Review* (October 1999) pp.403-23.

“Anomalous Security Price Behavior Following Management Earnings Forecasts,” with David Ziebart, *Journal of Empirical Finance* 6 (October 1999) pp. 405-30.

“Price Reversal and Drift Following Earnings Announcements,” with Jennifer Ho and David Ziebart, *The Financial Review* (May 1998) pp.145-60.

“Stock Returns and Open-Market Stock Repurchase Announcements,” with David Ziebart, *The Financial Review* (November 1997) pp. 709-28.

”A Reexamination of Price Behavior Surrounding Option Introduction,” with Jennifer Ho, *Quarterly Journal of Business and Economics* (Autumn 1997) pp. 39-50.

“The Value-Relevance of SFAS No. 95 Cash Flows from Operations as Assessed by Security Market Effects,” with Agnes Cheng and Thomas Schaefer, *Accounting Horizons* (September 1997) pp. 1-15.

“Accounting Accruals and the Incremental Information Content of Earnings and Cash Flows from Operations,” with Agnes Cheng and Thomas Schaefer, *Advances in Accounting* 15 (1997) pp. 101-23.

“Open-Market Stock Repurchase Announcements and Revaluation of Prior Accounting Information,” with Jennifer Ho and Ramachandran Ramanan, *The Accounting Review* (July 1997) pp. 475-87.

“Option Trading and the Information Content of Security Prices with Respect to Accounting Earnings,” with Jennifer Ho and Jeffrey Tsay, *International Journal of Business* 2 (1996) pp. 1-18.

“Earnings Permanence and the Incremental Information Content of Cash Flows from Operations,” with Agnes Cheng and Thomas Schaefer, *Journal of Accounting Research* (Spring 1996) pp. 173-81.

“An Agency Cost/Corporate Control Explanation of Cross-National Differences in Dividend Payout Ratios: Evidence in the 1980s,” with Jennifer Ho, *International Journal of Management* (December 1995) pp. 437-44.

“Management Earnings Forecasts and the Information Content of Subsequent Earnings Announcements,” *International Journal of Management* (March 1995) pp. 56-62.

Non-Refereed Publications

“Response to Discussion of The Effect of the Asian Crisis, Corporate Governance, and Accounting System on the Valuation of Book Value and Earnings,” with Paquita Davis-Friday and Li Li Eng. *The International Journal of Accounting* 41 (March, 2006) pp. 48-50.

“The Value Relevance of Financial Statement Recognition vs. Disclosure: Evidence from SFAS No. 106,” with Paquita Davis-Friday, Buky Folami and Fred Mittelstaedt, Research Supplement (a synopsis, original article published in *The Accounting Review*, Vol. 74, No.4, October 1999), Financial Accounting Series No. 212-A (September 29, 2000) p.3

Teaching

Interests

Financial Accounting
Research Methods

Teaching Experiences

University of Notre Dame:
ACCT20100: Accountancy I
ACCT20200: Accountancy II
ACCT30100: Corporate Financial Reporting
ACCT30110: Accounting Measurement and Disclosure
MBA60000: Financial Accounting

Service

Member of the Editorial Board: Review of Accounting and Auditing Studies