

劉志諒 助理教授 **Assis. Prof. Chihliang Liu**

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學歷 (Education)

國立臺灣大學會計學博士, 2007
Doctor of Philosophy, Department of Accounting, National Taiwan University, 2007
國立中興大學企管 (財管) 碩士, 2002
Master of Business Administration, Business Administration (Finance), National Chung Hsing University, 2002
國立臺灣科技大學企業管理系學士, 2000
Bachelor of Business Administration, Business Administration, National Taiwan University of Science and Technology, 2000

最初受聘於管院的日期 (Date of First Appointment)

Aug., 2020

Normal Professional Responsibilities

MT, DT, RES

經歷 (Work Experience)

Academic Experience

Assistant Professor of Accounting – Institute of Business and Management, National Chiao Tung University, Taipei, Taiwan, 2020 – present.
Assistant Professor of Accounting – Institute for Financial & Accounting Studies, Xiamen University, Xiamen, China, 2014 – 2020.
Assistant Professor of Accounting – Department of Industrial Business Management, Chang Gung University, Taoyuan, Taiwan, 2008 – 2014.

Google Scholar Statistics (as of July, 2020):

	All	Since 2015
Citations	226	150
h-index*	8	7
i-10 index**	7	5

研究領域 (Research Interests)

Corporate Finance
Investment Efficiency
Corporate Diversification
Auditor Characteristics
Internal Control
Managerial Characteristics
Board of Directors

授課 (Teaching)

Financial Management
Financial Accounting
Financial Statement Analysis
Management Accounting

獲獎 (Awards and Honors)

Discipline-Level Honors:

Editorial Board Members, Probe-Accounting, Auditing and Taxation (2018 – present)

2017 Contribution by a CGIR Reviewer

Best Paper Award, Taiwan Accounting Association (TAA) Annual Conference, Taipei, December, 2019.

100 People Plan, 1st Group of Fujian Province Introduces Taiwan's High-level Talents, Fujian, China, June, 2018

Best Teaching Award, Xiamen University, China Construction Banks, April, 2018

學術期刊著作 (Publications)

(A) 期刊論文 (Peer Reviewed Journal Articles)

1. Shu-Miao Lai, Chih-Liang Liu*, Sheng-Syan Chen (2020), "Internal Control Quality and Investment Efficiency," *Accounting Horizons* 34 (2), 125-145. (Impact Factor 1.377, MOST Rank: ATier-1, 13/86 in Accounting, 2 Google Scholar citations)
2. Shu-Miao Lai, Chih-Liang Liu* (2018), "The Effect of Auditor Characteristics on the Value of Diversification," *Auditing: A Journal of Practice and Theory* 37 (1), 115-137. (Impact Factor 2.642, MOST Rank: ATier-1, 7/86 in Accounting, 6 Google Scholar citations)
3. Shu-Miao Lai, Chih-Liang Liu* (2018), "Management Characteristics and Corporate Investment Efficiency," *Asia-Pacific Journal of Accounting and Economics* 25 (3-4), 295-312 (Lead article). (Impact Factor 0.980, MOST Rank: A-, 12 Google Scholar citations)
4. Chih-Liang Liu*, Yi-Mien Lin (2018), "Do Mispricing and Financial Constraints Matter for Firm Investment Decisions?" *Applied Economics* 50 (54), 5877-5892. (Impact Factor 0.968)
5. Bright Godigbe, Chin Man Chui*, Chih-Liang Liu (2018), "Directors Network Centrality and Earnings Quality," *Applied Economics* 50 (50), 5381-5400. (Impact Factor 0.968, 3 Google Scholar citations)
6. Yi-Mien Lin*, Chih-Chen Lee, Chin-Fang Chao, Chih-Liang Liu (2015), "The Information Content of Unexpected Stock Returns: Evidence from Intellectual Capital," *International Review of Economics and Finance* 37, 208-225. (Impact Factor 1.846, 9 Google Scholar citations)
7. Shu-Miao Lai, Chih-Liang Liu*, Taychang Wang (2014), "Increased Disclosure and Investment Efficiency," *Asia-Pacific Journal of Accounting and Economics* 21 (3), 308-327. (Impact Factor 0.980, MOST Rank: A-, 29 Google Scholar citations)
8. Yi-Mien Lin*, Chin-Fang Chao, Chih-Liang Liu (2014), "Transparency, Idiosyncratic Risk, and Convertible Bonds," *European Journal of Finance* 20 (1), 80-103. (Impact Factor 1.124, MOST Rank: A-, 7 Google Scholar citations)
9. Chih-Liang Liu, Shieh-Liang Chen* (2013), "Risk Sharing in the Supplier Relations for the Taiwanese Automotive Industry," *Journal of the Operational Research Society* 64 (3), 365-371. (Impact Factor 1.754, 4 Google Scholar citations)
10. Chih-Liang Liu, Shu-Miao Lai* (2012), "Organizational Complexity and Auditor Quality," *Corporate Governance: An International Review* 20 (4), 352-368. (Impact Factor 3.390, Rank: 9/103 in Business Finance, 37 Google Scholar citations)
11. Chih-Liang Liu, Shu-Miao Lai* (2009), "The Impact of Financial Derivatives Usage on Earnings Attributes and Earnings Informativeness," *Management Review* 28 (2), 77-100. (TSSCI, 1 Google Scholar citations)
12. Shieh-Liang Chen*, Chih-Liang Liu (2008), "The Optimal Consignment for the Manufacturer under Supply Chain Coordination," *International Journal of Production Research* 46 (18), 5121-5143. (Impact Factor 3.199, 50 Google Scholar citations)
13. Shieh-Liang Chen*, Chih-Liang Liu (2007), "Procurement Strategies in the Presence of the Spot Market—An Analytical Framework," *Production Planning & Control* 8 (4), 297-309. (Impact Factor 3.340, 33 Google Scholar citations)
14. Mao-Wei Hung, Yi-Mien Lin*, Chih-Liang Liu (2007), "The Profitability and the Determinants of Momentum Investment Strategy," *Sun Yat-sen Management Review* 15 (3), 515-546 (Lead Article). (TSSCI, 17 Google Scholar citations)

*Denotes corresponding author

(B) 學術會議論文 (Conference Papers)

1. Haw, In-Mu, Shu-Miao Lai, and Chih-Liang Liu (2019), "Director Networks, Accounting Conservatism, and Director Reputation: Evidence from Financial Reporting Failure," *Taiwan Accounting Association Annual Conference, National Taiwan University, Taipei, December 2019.*
2. Chen, Sheng-Syan, Shu-Miao Lai, and Chih-Liang Liu (2019), "Board Friendliness and the Quality of Internal Control over Financial Reporting," *American Accounting Association Annual Meeting, San Francisco, California, August 2019.*
3. Haw, In-Mu, Shu-Miao Lai, and Chih-Liang Liu (2018), "Board Networks and Accounting Conservatism," *Asia-Pacific Management Accounting Association Annual Conference, Waseda University, Tokyo, November 2018.*
4. Chen, Sheng-Syan, Shu-Miao Lai, and Chih-Liang Liu (2018), "Friendly Boards and Accounting Conservatism," *American Accounting Association Annual Meeting, Washington DC, December 2018.*

5. Haw, In-Mu, Shu-Miao Lai, and Chih-Liang Liu (2017), "Board Networks and Accounting Conservatism," American Accounting Association Annual Meeting, San Diego, August 2017.
6. Lai, Shu-Miao, Chih-Liang Liu, and Sheng-Syan Chen (2017), "CEO Connectedness and Accounting Conservatism," American Accounting Association Annual Meeting, San Diego, August 2017.
7. Dhaliwal, Dan S., Yi-Mien Lin, and Chih-Liang Liu (2016), "The Effects of Mispricing and Financing Constraints on Capital Investment," American Accounting Association Annual Meeting, New York, NY, August 2016.
8. Godigbe, Bright Gershion, Chin Man Chui, and Chih-Liang Liu (2016), "Do Director Networks Affect Financial Reporting Quality?" American Accounting Association Annual Meeting, New York, NY, August 2016.
9. Chen, Sheng-Syan, Shu-Miao Lai, and Chih-Liang Liu (2016), "CEO-Board Social Connection and Internal Control Quality," American Accounting Association Annual Meeting, New York, NY, August 2016.
10. Lai, Shu-Miao and Chih-Liang Liu (2016), "Ineffective Internal Control and Capital Investment," American Accounting Association Annual Meeting, New York, NY, August 2016.
11. Lai, Shu-Miao and Chih-Liang Liu (2015), "Internal Control Quality and the Excess Value of Diversification," American Accounting Association Diversity Section Meeting, Atlanta, Georgia, November 2015.
12. Lai, Shu-Miao and Chih-Liang Liu (2014), "Management Characteristics and Investment Efficiency," American Accounting Association Annual Meeting, Atlanta, Georgia, August 2014.
13. Chen, Sheng-Syan, Shu-Miao Lai, Chih-Liang Liu, and Sarah McVay (2014), "Do Overconfident Managers Underinvest in Internal Controls?" 2014 American Accounting Association Annual Meeting, Atlanta, Georgia, August 2014.
14. Liu, Chih-Liang and Shu-Miao Lai (2011), "Organizational Complexity and Auditor Quality," American Accounting Association Annual Meeting, Denver, Colorado, August 2011.
15. Lai, Shu-Miao and Chih-Liang Liu (2011), "The Effect of Auditor Quality and Tenure on the Excess Value of Diversification," American Accounting Association Annual Meeting, Denver, Colorado, August 2011.
16. Chen, Sheng-Syan, Shu-Miao Lai, and Chih-Liang Liu (2010), "Internal Control Quality and Investment Efficiency," American Accounting Association Annual Meeting, San Francisco, California, August 2010.

(C) 國科會計畫

1. 主持人,經理人過度自信對權益資金成本之影響 531000 元,國科會 NSC102-2410-H-182-006, 102.8.1-103.7.31 【R】
2. 主持人,內部控制品質與多角化超額價值 398000 元,國科會 NSC101-2410-H-182-008, 101.8.1-102.7.31 【R】
3. 主持人,管理團隊品質與收購獲利性 360000 元,國科會 NSC100-2410-H-182-009, 100.8.1-101.7.31 【R】
4. 主持人,管理團隊品質與投資效率性 444000 元,國科會 NSC99-2410-H-182-013, 99.8.1-100.7.31 【R】
5. 主持人,財務報導之內部控制品質會影響公司投資決策嗎? 383000,國科會 NSC98-2410-H-182-001, 98.2.1-99.10.31 【R】