

Tzu-Ting Chiu

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ACADEMIC POSITIONS

Associate Professor, Department of Accounting, Auditing and Law, Norwegian School of Economics, April 2018 – Present (Maternity leave in 2020)

Assistant Professor, Department of Accounting, Auditing and Law, Norwegian School of Economics, August 2014 – March 2018

Postdoctoral Fellow, Department of Accountancy, City University of Hong Kong, August 2013 – June 2014

EDUCATION

Ph.D. in Accounting, National Taiwan University, September 2007 – June 2013

Visiting Ph.D. Student in Accounting, University of Arizona, August 2012 – May 2013

B.B.A. in Accounting, National Taiwan University, September 2003 – June 2007

RESEARCH INTERESTS

Corporate Disclosure; Financial Accounting and Reporting; Accounting and Securities Regulations; Capital Market Research in Accounting

PUBLICATIONS

Research Publications

Chiu, T.-T., and D. Ogudugu. 2023. The Impact of Changes in Pension Accounting under IAS 19R on Shareholder Wealth. *Journal of International Accounting Research* 22 (2): 1-30.

Chiu, T.-T., J.-B. Kim, and Z. Wang. 2019. Customers' Risk Factor Disclosures and Suppliers' Investment Efficiency. *Contemporary Accounting Research* 36 (2): 773-804.

Chiu, T.-T., Y. Guan, and J.-B. Kim. 2018. The Effect of Risk Factor Disclosures on the Pricing of Credit Default Swaps. *Contemporary Accounting Research* 35 (4): 2191-2224.

Chiu, T.-T., and Y.-J. Lee. 2013. Foreign Private Issuers' Application of IFRS Around the Elimination of the 20-F Reconciliation Requirement. *The International Journal of Accounting* 48 (1):54-83.

Other Publications

Chiu, T.-T. 2019. Usefulness of Narrative Risk Disclosures in Decision Making (Translated title in Norwegian: Nyttet av narrative risikopplysninger i beslutningsprosesser). *Magma* 0119: 96-101.

Chiu, T.-T. 2015. Book Review on "Intermediate Accounting: IFRS Edition". *The International Journal of Accounting* 50 (4):487-489.

WORKING PAPERS

"Political Uncertainty and Cost Decisions: Evidence from the Timing of Mass Layoffs" with Varouj Aivazian, Miguel Minutti-Meza, and Dushyantkumar Vyas

"Blockchain, Financial Reporting Quality, and Investment Efficiency" with Jee-Hae Lim and Simone Traini

“Voluntary Risk Disclosure of Entrepreneurial Firms: Evidence from the OTC Market” with Claire Liang and Rengong Zhang

“Value Relevance of Voting Intention Disclosures by Institutional Investors” with Rusha Nandy and Simone Traini

WORK IN PROGRESS

“Customers’ Tax Uncertainty and Suppliers’ Investment Decisions” with Darci Fischer, Petro Lisowsky, and Simone Traini

“Spillover Effects of Financial Misstatements on Auditor Ratification” with Rusha Nandy and Ulf Mohrmann

“Government Contracting: Innovation and Tax Uncertainty” with Arthur Stenzel

“Company-Sponsored Research in the Post-MiFID II Era” with Xiang Zheng

CONFERENCE PRESENTATIONS AND PARTICIPATION

Scandinavian Accounting Research Conference, Oslo, Norway, 2023 (discussant)

CAAA Annual Conference, Quebec City, Canada, 2023 (presented by the co-author)

Scandinavian Accounting Research Conference, Oslo, Norway, 2022 (participant)

EAA Annual Congress, Bergen, Norway, 2022 (presented by the co-author)

Nordic Accounting Conference, Copenhagen, Denmark, 2021 (presented by the co-author)

The Eighth International Conference of the Journal of International Accounting Research, Online, 2021 (presented by the co-author)

Cass Business School and CeFARR Conference, London, UK, 2019 (participant)

AAA Annual Meeting, San Francisco, CA, 2019 (presenter)

EAA Annual Congress, Paphos, Cyprus, 2019 (presented by the co-author)

Scandinavian Accounting Research Conference, Oslo, Norway, 2019 (discussant & doctoral consortium faculty member)

Nordic Accounting Conference, Copenhagen, Denmark, 2018 (participant)

LSE/A-MBS/SSE Accounting and Capital Markets Conference, Stockholm, Sweden, 2018 (participant)

EAA Annual Congress, Milan, Italy, 2018 (presenter)

Scandinavian Accounting Research Conference, Oslo, Norway, 2018 (discussant)

Conference on the Theories and Practices of Securities and Financial Markets (SFM), Kaohsiung, Taiwan, 2017 (presenter & discussant)

Rotman Accounting Conference, Toronto, Canada, 2017 (participant)

EAA Annual Congress, Valencia, Spain, 2017 (presenter)

Scandinavian Accounting Research Conference, Oslo, Norway, 2017 (presenter)

Nordic Accounting Conference, Copenhagen, Denmark, 2016 (presenter)

AAA Annual Meeting, New York, NY, 2016 (presenter)

EAA Annual Congress, Maastricht, The Netherlands, 2016 (presenter)

AAA Financial Accounting and Reporting Section Midyear Meeting, Newport Beach, CA, 2016 (presenter)

AAA Annual Meeting, Chicago, IL, 2015 (presenter)

CAAA Annual Conference, Toronto, Canada, 2015 (presented by the co-author)

EAA Annual Congress, Glasgow, UK, 2015 (presenter)

AAA Annual Meeting, Anaheim, CA, 2013 (presenter)
AAA Mid-Atlantic Region Meeting, Philadelphia, PA, 2012 (presenter)
East Asian International Symposium on Accounting & Spring School, Xiamen, China, 2012 (presenter)
AAA Financial Accounting and Reporting Section/International Accounting Section Midyear Meeting, Tampa, FL, 2011 (presented by the co-author)
AAA Annual Meeting, San Francisco, CA, 2010 (presenter)
Peking University & National Taiwan University Joint Accounting Conference, Taipei, Taiwan, 2010 (presenter)

SEMINAR PRESENTATIONS

Research Seminar at National Taiwan University, December 2023 (scheduled)
Research Seminar at Aalto University, October 2023 (scheduled)
Research Seminar at BI Norwegian Business School, April 2019
Research Seminar at Stockholm School of Economics, May 2017
NHH Financial Accounting and Auditing Research Seminar, May 2017/2018
NHH Spring Financial Accounting Seminar, April 2016
National Taiwan University Accounting Summer Workshop, August 2009

RESEARCH VISITS

School of Accountancy, Singapore Management University. May/June 2024 (scheduled)
Department of Accountancy, City University of Hong Kong. December 2014/2015/2016; June 2015; November 2023 – January 2024 (scheduled)
Rotman School of Management, University of Toronto. March/April 2016 and Fall 2017
School of Accounting and Finance, University of Waterloo. April 2016

SERVICES

Reviewing Services

Ad-Hoc Reviewer for *Journal of International Business Studies* (ABS Level 4*), *Journal of Banking and Finance* (ABS Level 3), *European Accounting Review* (ABS Level 3), *Accounting and Business Research* (ABS Level 3), *Journal of Futures Markets* (ABS Level 3), *Asia-Pacific Journal of Accounting & Economics Markets* (ABS Level 2), *The North American Journal of Economics and Finance Markets* (ABS Level 2), *Scandinavian Journal of Management* (ABS Level 2), AAA Annual Meeting, and EURAM Conference

Internal Services

Leader of the Financial Accounting and Auditing (FAA) research group at the Department, 2021 – 2023
Chair of the Faculty Recruiting Committee, 2018/2019/2020/2021/2022
Member of the Department Board, 2015 – 2017; 2021 – Present
Coordinator of the Department Seminar Series, 2018 – 2023
Mentor for the NHH Teaching Mentor Program, 2020/2021/2022
Co-organizer for the NHH FAA Research Seminar, 2016/2017/2018/2019/2022/2023; Tax Accounting Symposium 2021

Chair of the Ph.D. Thesis Evaluation Committee for Patricia Wellmeyer, June 2016 and Svein Abrahamsen, January 2020

Opponent for the Ph.D. Thesis Proposal Defense by Peter Frii, December 2014, Charlotte Sundkvist, December 2016, and Bjarne Møller, December 2018

Member of the Database Committee at NHH, 2019 – Present

Judge for the 2018 NHH International Case Competition

Member of the Admission Committee for International Master Students, April 2015

DOCTORAL SUPERVISION

Rusha Nandy, NHH, starting in August 2021

David Ogudugu, NHH, starting in January 2019

TEACHING AND OTHER ACADEMIC EXPERIENCE

Lecturer, Norwegian School of Economics

Financial Accounting – IFRS, Fall 2015/2022 and Spring 2015/2017/2018/2019/2020/2021/2022 (graduate)

Tutor, City University of Hong Kong

One-to-One English Writing Consultation, Fall 2013

Teaching Assistant, College of Management, National Taiwan University

Introduction to Accounting, Spring 2011 (EMBA)

Managerial Accounting, Fall 2009/Spring 2010/Spring 2011 (EMBA)

Strategic Cost Management, Fall 2009/Spring 2011 (EMBA)

Capital Market Governance and Valuation, Summer 2010 (EMBA)

Cost and Managerial Accounting, Fall 2008/Spring 2009/Fall 2009 (undergraduate)

Database Assistant, College of Management, National Taiwan University, 2008 – 2009

Research Assistant, Department of Accounting, National Taiwan University, 2007 – 2010

HONORS AND AWARDS

NHH Publication Bonus, 2017/2018

General Research Fund, Hong Kong Research Grants Council, 2015 (as a co-investigator)

AAA Financial Accounting and Reporting Section Doctoral Consortium Fellow, 2013

Grant for Participation at International Academic Conferences by Domestic Graduate Students, Taiwan National Science Council, 2010/2012/2013

Fellowship for Graduate Students' Attendance to International Academic Conferences, Ministry of Education of Taiwan, 2010/2012

Grant for the Graduate Students Study Abroad Program, Taiwan National Science Council, 2011

Grant for Ph.D. Candidates in the Humanities and Social Sciences Writing Doctoral Dissertations, Taiwan National Science Council, 2011

Outstanding Summer Paper Award, Department of Accounting, National Taiwan University, 2009

PEDAGOGICAL TRAINING

Course in Pedagogy – Home Exam, NHH, September 2022

Course in Pedagogy – Fundamentals of PhD Supervision, NHH, June 2022

Course in Pedagogy – Online Teaching, NHH, October 2020

Case Writing Workshop, Harvard Business School, January 2019

Global Colloquium on Participant-Centered Learning, Harvard Business School, July 2018

PROFESSIONAL CERTIFICATION AND AFFILIATIONS

Certified Public Accountant, Taiwan (inactive)

Member, American Accounting Association (AAA), Canadian Academic Accounting Association (CAAA), and European Accounting Association (EAA)