

Tzu-Ting Chiu

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ACADEMIC POSITIONS

Associate Professor, Department of Accounting, Auditing and Law, NHH Norwegian School of Economics, April 2018 – present (maternity leave in 2020/2021)

Assistant Professor, Department of Accounting, Auditing and Law, NHH 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. Scholar, University of Arizona, August 2012 – May 2013

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

PROFESSIONAL DESIGNATION

Certified Public Accountant (CPA), Taiwan (inactive)

RESEARCH INTERESTS

Disclosures; Corporate and Stakeholder Decision-Making; Accounting Standards and Securities Regulations; Supply Chain Relationships; Investment Stewardship

PUBLICATIONS

Peer-Reviewed Publications

Chiu, Tzu-Ting, Jee-Hae Lim, Simone Traini, and Ju-Chun Yen. 2026. “Blockchain, Financial Reporting Quality, and Investment Efficiency” *Journal of Accounting and Public Policy* 57: 107422.

Aivazian, Varouj, Tzu-Ting Chiu, Miguel Minutti-Meza, and Dushyantkumar Vyas. 2025. “Political Uncertainty and the Timing of Mass Layoffs” *Production and Operations Management* 34(10): 3193-3213. *ABS 4; FT 50; UTD 24

Chiu, Tzu-Ting, and David 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, Tzu-Ting, Jeong-Bon Kim, and Zheng Wang. 2019. “Customers’ Risk Factor Disclosures and Suppliers’ Investment Efficiency” *Contemporary Accounting Research* 36(2): 773-804. *ABS 4; FT 50

Chiu, Tzu-Ting, Yuyan Guan, and Jeong-Bon Kim. 2018. “The Effect of Risk Factor Disclosures on the Pricing of Credit Default Swaps” *Contemporary Accounting Research* 35(4): 2191-2224. *ABS 4; FT 50

Chiu, Tzu-Ting, and Yen-Jung 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.

Book Review

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

Practitioner Publication

Chiu, Tzu-Ting. 2019. "Usefulness of Narrative Risk Disclosures in Decision Making" *Magma* 0119: 96-101.

WORKING PAPERS

"Does Social Connectedness between Geographic Regions Mitigate Supply Chain Investment Inefficiency?" with Xiaofeng Liu, Linda Myers, and Zheng Wang (R&R at *Contemporary Accounting Research*)

"Customer Tax Uncertainty and Supplier Investment Deviation" with Darci Fischer, Petro Lisowsky, and Simone Traini (R&R at *Production and Operations Management*)

"The Value of Dissent: Market Reaction to Voting Intention Disclosures" with Xi Li, Rusha Nandy, and Simone Traini <European Corporate Governance Institute (ECGI) Working Paper Series>

"Corruption-Induced Supply Chain Risk and Inventory Holding Decisions" with Mehdi Khedmati, Karen Lai, and Linda Myers

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

CONFERENCES AND WORKSHOPS/SEMINARS

Conference Presentations († by invitation)

American Accounting Association Financial Accounting and Reporting Section Midyear Meeting, 2016, 2026

The Journal of Accounting, Auditing, and Finance Conference, 2025

Haskayne and Fox Accounting Conference with Accounting Horizons, 2025†

The Journal of International Accounting Research Conference, 2024

American Accounting Association Annual Meeting, 2010, 2013, 2015, 2016, 2019

European Accounting Association Annual Congress, 2015, 2016, 2017

Scandinavian Accounting Research Conference, 2017†

Conference on the Theories and Practices of Securities and Financial Markets, 2017

Nordic Accounting Conference, 2016

American Accounting Association Mid-Atlantic Region Meeting, 2012

East Asian International Symposium on Accounting, 2012†

Peking University & National Taiwan University Joint Accounting Conference, 2010†

Conference Participation († by invitation)

HKUST Accounting Research Symposium, 2025

Nordic Accounting Conference, 2018, 2021, 2023, 2025
Contemporary Accounting Research Conference, 2023[†], 2024[†]
Scandinavian Accounting Research Conference, 2022, 2024
Canadian Academic Accounting Association Annual Conference, 2023
European Accounting Association Annual Congress, 2018, 2019, 2022
The Journal of International Accounting Research Conference, 2021
CeFARR and Cass Business School Accounting Research Conference, 2019
Accounting and Capital Markets Conference by London School of Economics & Alliance
Manchester Business School & Stockholm School of Economics, 2018
Rotman Accounting Conference, 2017[†]

Invited Workshop/Seminar Presentations

University of Bristol, 2026
National Chengchi University, 2026
National Central University, 2026
University of Manchester, 2025, 2026
University of Warwick, 2025
Stockholm School of Economics, 2017, 2025
Singapore Management University, 2024
Simon Fraser University, 2024
National Taiwan University, 2023
Hong Kong Polytechnic University, 2023
City University of Hong Kong, 2023
Aalto University, 2023
BI Norwegian Business School, 2019
NHH Financial Accounting and Auditing Seminar, 2016, 2017, 2018
National Taiwan University Accounting Summer Workshop, 2009

Invited Doctoral Consortium Speaker and Faculty Mentor

The Journal of International Accounting Research Conference, 2024
Scandinavian Accounting Research Conference, 2019

Invited Discussions

Haskayne and Fox Accounting Conference with Accounting Horizons, 2025
Scandinavian Accounting Research Conference, 2018, 2019, 2023
Conference on the Theories and Practices of Securities and Financial Markets, 2017

RESEARCH VISITS

Accounting and Finance Division, Alliance Manchester Business School, University of
Manchester, February 2026
School of Accountancy, Singapore Management University, May 2024
Department of Accounting, London School of Economics and Political Science, March 2024

Accounting Area, Beedie School of Business, Simon Fraser University, February 2024
Department of Accountancy, City University of Hong Kong, December 2014, June and
December 2015, December 2016, November 2023 – January 2024
Accounting Area, Rotman School of Management, University of Toronto, March – April
2016, August – December 2017
School of Accounting and Finance, University of Waterloo, April 2016

SERVICE

External Service

Ad-hoc Associate Editor, *Asia-Pacific Journal of Accounting & Economics*
Member of the Program Committee, the Chinese Accounting Professors' Association of
North America (CAPANA) Annual Conference, 2025
Member of the Evaluation Committee for the Accounting/Finance Faculty Recruiting at
University of Stavanger, 2022
Ad-hoc Reviewer:
Journal of International Business Studies
Journal of Accounting, Auditing & Finance
Journal of Accounting and Public Policy
European Accounting Review
Accounting and Business Research
Journal of Banking and Finance
Journal of Futures Markets
Asia-Pacific Journal of Accounting & Economics
The North American Journal of Economics and Finance Markets
Scandinavian Journal of Management
American Accounting Association Financial Accounting and Reporting Section Midyear
Meeting
American Accounting Association Annual Meeting
CAPANA Annual Conference
European Academy of Management Conference

Internal Service

Member of the Department Board, 2015 – 2017, 2021 – 2025
Head of the Financial Accounting and Auditing (FAA) Research Group, 2021 – 2023
Coordinator of the Department Seminar Series, 2018 – 2023
Organizer for the NHH FAA Research Seminar, 2016, 2017, 2018, 2019, 2022, 2023
Chair of the Faculty Recruiting Committee, 2018, 2019, 2020, 2021, 2022
Mentor for the NHH Teaching Mentor Program, 2020, 2021, 2022
Member of the Organizing Committee for the NHH Tax Accounting Symposium, 2021
Chair of the Ph.D. Thesis Evaluation Committee, 2016, 2020

Member of the Database Committee, 2019

Opponent for the Ph.D. Thesis Proposal Defense, 2014, 2016, 2018

Judge for the NHH International Case Competition, 2018

Member of the Admission Committee for International Master Students, 2015

Ph.D. Supervision

Rusha Nandy, NHH, 2021 – 2026

David Ogudugu, NHH, 2019 – 2025

TEACHING EXPERIENCE

Instructor, NHH Norwegian School of Economics

Financial Accounting – IFRS, graduate, 2015 – present

Tutor, City University of Hong Kong

One-on-One English Writing Consultation, 2013

Teaching Assistant, National Taiwan University

Introduction to Accounting, graduate (EMBA), 2011

Managerial Accounting, graduate (EMBA), 2009, 2010, 2011

Strategic Cost Management, graduate (EMBA), 2009, 2011

Capital Market Governance and Valuation, graduate (EMBA), 2010

Cost and Managerial Accounting, undergraduate, 2008, 2009

PEDAGOGICAL TRAINING CERTIFICATES

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

AWARDS AND HONORS

NHH Publication Bonus, 2017, 2018, 2025

Indian Finance Association Best Paper Award, 2023

General Research Fund, Hong Kong Research Grants Council, 2015

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 Humanities and Social Sciences Writing Doctoral Dissertations, Taiwan National Science Council, 2011

Outstanding Accounting Summer Paper Award, National Taiwan University, 2009

MEDIA MENTIONS

“The Value of Dissent: Market Reaction to Voting Intention Disclosures” mentioned in [CorpGov.net](#) and [Norwegian Financial Times](#)

“Political Uncertainty and the Timing of Mass Layoffs” to be featured in the Rotman Insights Hub