

## Tzu-Ting Chiu

Department of Accounting, Auditing and Law  
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### **ACADEMIC POSITIONS**

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Associate Professor, Department of Accounting, Auditing and Law, NHH Norwegian School of Economics, April 2018 – present (*Maternity Leave in 2020*)

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**

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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**

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Certified Public Accountant (CPA), Taiwan (inactive)

### **RESEARCH INTERESTS**

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Financial Accounting and Reporting; Disclosures; Accounting Standards and Securities Regulations; Corporate and Stakeholder Decision Making; Supply Chain Relationships

### **PUBLICATIONS**

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#### **Peer-Reviewed Publications**

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.

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.

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**

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

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

"Customer Tax Uncertainty and Supplier Investment" with Darci Fischer, Petro Lisowsky, and Simone Traini

"Market Reaction to Voting Intention Disclosures" with Xi Li, Rusha Nandy, and Simone Traini

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

"Does Social Connectedness between Geographic Regions Mitigate Supply Chain Investment Inefficiency?" with Xiaofeng Liu, Linda Myers, and Zheng Wang

### **CONFERENCES AND WORKSHOPS/SEMINARS**

#### **Conference Presentations** (\* presented by coauthor)

The Journal of International Accounting Research Conference, 2021\*, 2024

Annual American Taxation Association Midyear Meeting, 2024\*

India Finance Conference, 2023\*

Nordic Accounting Conference, 2016, 2021\*, 2023\*

Canadian Academic Accounting Association Annual Conference, 2015\*, 2023\*

European Accounting Association Annual Congress, 2015, 2016, 2017, 2018\*, 2019\*, 2022\*

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

Scandinavian Accounting Research Conference, 2017

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

American Accounting Association Financial Accounting and Reporting Section Midyear Meeting, 2011\*, 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)

Contemporary Accounting Research Conference, 2023\*, 2024\* (scheduled)

Scandinavian Accounting Research Conference, 2022, 2024

CeFARR and Cass Business School Accounting Research Conference, 2019

Nordic Accounting Conference, 2018

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 Manchester, 2025 (scheduled)

National Chung Cheng University, 2025 (scheduled)

Stockholm School of Economics, 2017, 2025 (scheduled)

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**

Scandinavian Accounting Research Conference, 2018, 2019, 2023

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

**RESEARCH VISITS**

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School of Accountancy, Singapore Management University, May 2024

Department of Accounting, London School of Economics and Political Science, March 2024

Accounting Area, 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

Rotman School of Management, University of Toronto, March – April 2016, August – December 2017

School of Accounting and Finance, University of Waterloo, April 2016

**SERVICE**

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**External Service**

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 Markets*

*The North American Journal of Economics and Finance Markets*

*Scandinavian Journal of Management*

American Accounting Association Annual Meeting

European Academy of Management Conference

### **Internal Service**

Member of the Department Board, 2015 – 2017, 2021 – present

Leader 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 – present

David Ogudugu, NHH, 2019 – present

### **TEACHING EXPERIENCE**

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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**

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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**

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India Finance Conference Best Paper Award, 2023

NHH Publication Bonus, 2017, 2018

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