

Vitae

I. Biographical

Name: Heibatollah Sami
Country of Citizenship: U.S.A.
Status: Married, two children
Address: Department of Accounting
College of Business and Economics
Lehigh University
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II. Education, College Level

A. Institutions

1. Iranian Institute of Advanced Accounting, BS in Accounting, 1969-1973. Central Michigan University, MS in Accounting, 1980-81. Louisiana State University, Ph.D., Major in Accounting with minor in experimental statistics, 1982-1984.
2. Master Thesis: An Empirical Study of Accounting For Business Combinations and Purchased Intangibles, Completed in December 1981.

Dissertation: A Comparison of SFAS 33 Disclosures and Historical Cost Information in Predicting Stock Prices, completed in July 1984.

B. Awards

Recipient of the 2008 Carl R. and Ingeborg Beidleman Research Award at Lehigh University.

2004-2005, Merves Research Fellow in Accounting at Temple University.

Recipient the Musser Award for Excellence in leadership for Faculty Service in 2004 at Temple University.

Recipient of the 1982-1983 and 1983-1984 outstanding Graduate Student Award, given by the Exxon Company to graduate students who intend to make college teaching a career.

Complete stipend while a graduate student.

Louisiana State University representative in 1983 American Accounting Association (AAA) Doctoral Consortium.

III. Employment

A. Academic

Lehigh University, Eugene and Sue Mercy professor of Accounting (2005-present)

Temple University, Professor of Accounting (1996-2005), Associate Professor of Accounting (1990, date of tenure - 1996), and Assistant Professor of Accounting (1984 - 1990).

City University of Hong Kong, Visiting Professor, December 2003 (two weeks).

Gadga Mada University, Indonesia, Visiting Professor, July/August of 1999 (three weeks).

The Chinese University of Hong Kong, Visiting Scholar, January to June of 1998.

Louisiana State University, Teaching Assistant in Accounting, 1982-1984.

Central Michigan University, graduate assistant in Accounting, 1981

B. Non-Academic

Bargesteh Auditing Firm, Tehran, Iran, last position held: Audit Manager, 1972-1978.

IV. Teaching

A. Courses taught

At Temple University:

Accounting 011 (Intermediate Financial Accounting I)

Accounting 012 (Intermediate Financial Accounting II)

Accounting 233 (Advanced Accounting)

Accounting 500 (MBA Financial Accounting Theory)

Accounting 501 (MBA Advanced Accounting)

Accounting 750 (PhD Seminar in Financial Accounting)

Accounting 780 (PhD Seminar, Special Topics in Accounting, requiring coordination of the special research project that Ph.D. students carried out for this course)

BA 711 (PhD Seminar, Interdisciplinary Accounting Research Seminar)

BA 714 (PhD Seminar, Special Topics in Accounting, requiring coordination of the special research project that Ph.D. students carried out for this course)

At Lehigh University:

Accounting 315 (Financial Accounting I)
Accounting 317 (Advanced Financial Accounting)
GBUS 498 Readings in Financial Accounting Research
MACC 413 Corporate Financial Environment (Research)

V. Research Contributions

1. Articles in refereed academic journals

"Quantification of the Auditor's Evaluation of Internal Control in Data Base Systems." Journal of Information Systems (Fall 1986) pp. 24-47 with Kent T. Fields and Glenn E. Sumners.

"Inflation Adjusted Data and Security Prices: Some Empirical Evidence." Advances in Accounting Volume 5 (1987) pp. 39-57 with Jerry E. Trapnell.

"Alternative Methods of Accounting for Unfunded Pension Liabilities and Their Effect on Credit Evaluations: An Experiment." Business and Economic Review vol. 1, No. 2 (Fall 1987) pp. 13-29 with Bart P. Hartman and Bill N. Schwartz.

"On the Association Between Security Returns and Price-Adjusted Earnings: Empirical Evidence on Utility Stocks." Business and Economic Review Vol. 2, No. 1 (Summer 1988) pp. 17-32 with Jerry E. Trapnell.

"Evidence on the Predictive Ability of Inflation-Adjusted Earnings Measures." Contemporary Accounting Research Vol. 5, No. 2 (Spring 1989) pp. 556-574 with Anthony P. Curatola and Jerry E. Trapnell.

"Documenting Control Risks During the Audit Planning Phase." Journal of Accounting and EDP Vol. 5, No. 2 (Summer 1989) pp. 43-49 with Kent T. Fields and Glenn E. Sumners.

"The Impact of the Accounting Treatment of Leasing Contracts on User Decision Making: A Field Experiment." Advances in Accounting Vol. 7 (1989) pp. 23-34 with Bart P. Hartman.

"Management Expectations, Firm Characteristics and the Economic Consequences of Statement 87: Implications for Transition Period Policy." Research in Accounting Regulation Volume 3 (1989) PP. 15-43 with Roland Lipka.

* "Accounting Choices of Acquired and Non-acquired Firms: An Investigation." Business and Economic Review Vol. 4, No. 2 (Spring 1991), pp. 19-37 with Abdus Shahid.

- * "Alternative Pension Liability Disclosure and the Effect on Credit Evaluation: An Experiment." Behavioral Research in Accounting Vol. 4 (1992), pp. 49-62 with Bill N. Schwartz.
- * "Characteristics of Early and Late Adopters of Pension Accounting Standard SFAS 87." Contemporary Accounting Research Vol. 9, No. 1 (Fall 1992), pp. 212-236, with Mary J. Welsh.
- * "Inflation-Adjusted Earnings and Security Prices: Some Evidence from the Utility Industry." Accounting Enquiries Vol. 3, No. 1 (August 1993), pp. 39-66.
- * "The Impact of the SEC's Segment Disclosure Requirement on the Bid-Ask Spread." The Accounting Review Vol.69, No. 1 (January 1994), pp. 179-199, with Marilyn M. Greenstein.
- * "Incremental Information Content of SFAS No. 33 Earnings Disclosures: Some New Evidence." Journal of Accounting and Public Policy Vol. 13, No. 3 (Fall 1994), pp. 253-279, with Richard. A. White.
- * "The Association Between Common Stock Returns on Swaps Announcements and Firms' Specific Variables: An Investigation." American Business Review Vol. 13, No. 1 (January 1995), pp. 12-21, with Abdus Shahid.
- * "The Association Between Amount of Debt Swapped and Swapping Firms' Characteristics." Business and Economic Review Vol. 8, No. 2 (Spring 1995), pp. 145- 173, with Abdus Shahid.
- * "Characteristics of Swapping and Non-Swapping Firms:The Case of Equity-For-Debt Swaps." Leading article, Advances in Investment Analysis and Portfolio Management Vol. 3 (1995), pp. 1-17, with Abdus Shahid.
- * "Initial Application of SFAS No. 87 by Late Adopters and its Effects on Financial Reports; A Comparison with Early Adopters," Business and Economic Review Vol. 10, No. 1 (Fall 1996), pp. 13-38, with M. J. Welsh.
- ** "Financial Accounting Standards and Their Effect on Reliability of Accounting Information: The Case of Accounting for Pensions," Accounting Enquiries Vol. 6, No. 2 (February 1997), pp. 149-186, with Abdus Shahid.
- ** "Informativeness of Earnings for Firms with Unrecorded Intangible Assets," Accounting Enquiries Vol. 8, No. 1 (August 1998), pp. 85-140, With Buryung Brian Lee.
- ** "Price and Trading Volume Reaction: The Case of Hong Kong Companies' Earnings Announcements," Journal of International Accounting, Auditing &Taxation Vol. 9, No. 1 (2000), pp. 19-42, with Daniel K.C. Cheung.
- ** "A Comparison of the Impact of Summary Annual Reports and Complete Annual

Reports on Decision Making Behavior," Business and Economic Review Vol. 15, No. 1 (Fall 2001), pp. 18-34, with Kim Tan and Bill Schwartz.

- ** "Valuation Implications of Disclosures Mandated by SFAS No. 123: Accounting for Stock-based Compensation," American Business Review (January 2003), pp. 30-37, with Steven Balsam and Abdus Shahid.
- ** "Managers' Adverse Selection in Resource Allocation: A Laboratory Experiment," Advances in Management Accounting Vol. 11, (2003), pp. 225-249, with Mohamad Goedono.
- ** "The Investment Opportunity Set, Director Ownership, and Corporate Policies: Evidence from an Emerging Market," Journal of Corporate Finance Vol 10, No. 3 (June 2004), pp. 383-408, with Simon S.M. Ho and Kevin C.K. Lam.
- ** "Reinterpretation of Book-to-Market Equity," Advances in Quantitative Analysis of Finance and Accounting Vol. 1 (2004), pp. 45-59, with Wonsun Paek.
- ** "Firm Characteristics and Accounting Policy Choices for Environmental Liabilities." Advances in Quantitative Analysis of Finance and Accounting Vol. 1 (2004), pp. 235-270, with Benjamin Bae.
- ** "A Comparison of Value Relevance of Accounting Information in Different Segments of the Chinese Stock Market," The International Journal of Accounting Vol 39 (2004), pp. 403-427, with Haiyan Zhou.
- ** "The Effect of Environmental Liabilities on Earnings Response Coefficients," Journal of Accounting, Auditing and Finance Vol 20, No.1 (Winter 2005), pp. 43-70, with Benjamin Bae.
- ** "Does the Provision of Nonaudit Services Affect Investor Perceptions of Auditor Independence," Auditing: A Journal of Practice & Theory Vol 24, No. 2 (November 2005), pp. 111-135, with Jayanthi Krishnan and Yinqi Zhang.
- ** "Trading Volume Reaction to the Earnings Reconciliation from IAS to U.S. GAAP," lead article, Contemporary Accounting Research Vol 25, No. 1 (Spring 2008), pp. 1&15-53, with Lucy Huajing Chen.
- ** "The Economic Consequences of Increased Disclosure: Evidence from Cross-listings of Chinese Firms," lead article, Journal of International Financial Management & Accounting Vol. 19, No. 1 (Spring 2008), pp. 1-27, with Haiyan Zhou. Accepted on May 23, 2007.
- ** "Do Auditing Standards Improve the Accounting Disclosure and Information Environment of Public Companies? Evidence from the Emerging Markets in China," The International Journal of Accounting Vol. 43 (2008), pp. 139-169, with Haiyan Zhou. Accepted on October 8, 2007.

- ** “Reply to Discussant Comments on: Do Auditing Standards Improve the Accounting Disclosure and Information Environment of Public Companies? Evidence from the Emerging Markets in China,” The International Journal of Accounting Vol. 43 (2008), pp. 178-183, with Haiyan Zhou. Accepted on January 17, 2008.
 - ** “The Auditor Disaffiliation Program in China and Auditor Independence,” Auditing: A Journal of Practice & Theory Vol. 28, No. 1 (May 2009), pp. 29-51, with Ferdinand A. Gul and Haiyan Zhou. Accepted on June 26, 2008.
 - ** “Does the Use of Fairness Opinions Impair the Acquirers’ Abnormal Returns? The Litigation Risk Effect,” Advances in Investment Analysis and Portfolio Management, Vol. 4 (2010), pp. 81-112, with Lucy H. Chen. Accepted on March 7, 2008.
 - ** “Auditor Failure and Market Reactions: Evidence from China,” International Journal of Accounting Auditing and Performance Evaluation, Vol. 5, No. 4 (2009), pp. 408-441, with Sharad Asthana and Zhongxia (Shelly) Ye.
 - ** “The Impacts of State Ownership on Information Asymmetry: Evidence from an Emerging Market,” China Journal of Accounting Research, Vol. 3 No. 1 (June 2010), pp. 13-50, with J.J. Choi and H. Zhou.
 - ** “Portfolio Performance and Accounting Measures of Earnings: An Alternative Look at Usefulness,” Review of Quantitative Finance and Accounting, (forthcoming), with Jeong-Bon Kim and Roland Lipka. Accepted on October 11, 2010.
 - ** “Investment Opportunity Sets, Relationship Endowments and Business Policies of Private Enterprises in China,” with C.K.W. Chow, M.K.Y. Fung, and K.C.K. Lam, Review of Quantitative Finance and Accounting, (forthcoming). Accepted on February 9, 2011.
- “Corporate Governance and Operating Performance of Chinese Listed Firms,” with Tsung-Yi Wang and Haiyan Zhou, Journal of International Accounting Auditing and Taxation, Vol. 20 No. 2 (December 2011), pp. 106-114.

* Papers accepted for publication after promotion and tenure in 1990.

** Papers accepted for publication after promotion to full professor in 1996.

2. Research Completed and Submitted for Publication

“Accounting Conservatism, Earnings Persistence and Pricing Multiples on Earnings,” with Wonsun Paek and Lucy Huajing Chen, submitted to the Accounting Horizons, invited to revise and resubmit for the second round review.

“Trading Volume Reaction to Earnings Reconciliation from IFRS to U.S. GAAP: Further Evidence,” with L. H. Chen, submitted to the Contemporary Accounting Research, invited to revise and resubmit for the third round review.

“Investors Perceptions of Auditor Reports under Section 404 of the Sarbanes-Oxley Act,” with Lucy Huajing Chen, Jayanthi Krishnan and Haiyan Zhou, submitted to the Auditing: A Journal of Practice and Theory, invited to revise and resubmit for the third round review.

“The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market,” with K.C.K. Lam and H. Zhou, submitted to the China Journal of Accounting Research, invited to revise and resubmit for the second round review.

“The SEC’s Elimination of 20-F Reconciliation, Information Asymmetry, and Cost of Debt,” with Lucy Chen, Saiying Deng and Parveen Gupta, submitted to The Accounting Review.

“Change in the Value Relevance of Accounting Information over Time for the Firms in Chinese Capital Markets,” with K.C.K. Lam and H. Zhou, submitted to the Journal of Contemporary Accounting and Economics, invited to revise and resubmit for the second round review.

3. Research currently in progress:

“Does Fair-value Accounting Affect Analyst Forecast Accuracy and Bias? Evidence from Goodwill Impairment Charges under SFAS 142,” with Lucy Huajing Chen and Jayanthi Krishnan.

“Internal Control Reporting under SOX Sections 302 and 404 and Information Asymmetry,” with Parveen Gupta and Haiyan Zhou.

“Restoring Trust among Investors after Shredded CPA Reputation -- Evidence from China,” with Junxiong Fang, Jeong-Bon Kim and Haiyan Zhou.

4. Publication in Proceedings and Presentations (all refereed)

a. National/International-Refereed

"The Impact of the SEC's Segment Disclosure Requirement on the Bid-Ask Spread." presented at the 1992 AAA Annual Meeting in Washington, D.C., with Marilyn M. Greenstein.

"Common Stock Returns on Swaps' Announcements and Firms Specific Variables." Atlantic Economic Journal Vol.22, No. 1 (march 1994). Also presented at the International Atlantic Economic Conference in Philadelphia, with Abdus Shahid.

"Characteristics of Swapping and Non-Swapping Firms: The Case of Equity-For-Debt Swaps." Proceedings-1994 Annual Meeting of the AAA, with Abdus Shahid.

"The Effect of R&D and Advertising Outlays on Earnings Response Coefficients." Proceedings-1995 Annual Meeting of the AAA, with B. Brian Lee.

"Managers Adverse Selection in Resource Allocation: The Agency Theory Revisited." Presented at a Forum during the 1997 Annual Meeting of AAA, also Proceedings of the 1998 Peking University International Conference on Accounting and Finance in Transitional Economies, with Mohamad Goedono.

"Reinterpretation of Market-to-Book Equity." Presented at a Forum during the 1998 Annual Meeting of the AAA, with Wonsun Paek.

"Outlays on Intangible Assets and Earnings Quality." Proceedings of the 1998 Tenth Annual Conference of Accounting Academics in Hong Kong, with B. Brian Lee.

"Price and Trading Volume Reaction: The Case of Hong Kong Companies' Earnings Announcements," presented at a Forum during the 1999 Annual Meeting of the AAA, with Daniel K.C. Cheung.

"Association Between the Investment Opportunity Set and corporate Financing, Dividend, Leasing, and Compensation Policies: Some Evidence from an Emerging Market." Proceedings of the 1999 AAA/TAA Globalization Conference, also Proceedings of the 1999 Asian-Pacific Conference on International Accounting Issues, with Simon Ho and Kevin Lam.

"The Effect of Environmental Liabilities on Earnings Response Coefficients." Proceedings of the 1999 AAA/TAA Globalization Conference, also Proceedings of the 1999 AAA Annual Meeting, with Benjamin Bae.

"A Comparison of the Impact of Summary Annual Reports and Complete Annual Reports on Decision Making Behavior," presented at a Forum during the 2000 Annual Meeting of the AAA, with Kim B. Tan and Bill N. Schwartz.

"Firm Characteristics and Accounting Policy Choices for Environmental Liabilities." Proceedings of the 24th European Accounting Association 2001 Annual Congress, with Benjamin Bae.

"Valuation Implications of Disclosures Mandated by SFAS No. 123: Accounting for Stock-based Compensation." Proceedings of the 13th Asian Pacific Conference on International Accounting Issues, October 2001, Rio de Janeiro, Brazil, with Steven Balsam and Abdus Shahid,

"Market Segmentation and Value Relevance of Accounting Information: Evidence from A-Share and B-Share Chinese Stock Markets," presented at the Asia-Pacific Journal of Accounting and Economics Symposium 2002, January 2002, City University of Hong Kong, Hong Kong, with Haiyan Zhou.

"Investment Opportunity Set, Director Ownership, and Corporate Policies: Some Evidence from an Emerging Market," Proceedings of the 25th European Accounting Association 2002 Annual Congress (April 2002), and the 2002 Annual Meeting of the AAA (August 2002), with Simon S.M. Ho and Kevin C.K. Lam.

"Reinterpretation of Market-to-Book Equity." Proceedings of the 25th European

Accounting Association 2002 Annual Congress (April 2002), with Wonsun Paek.

“Corporate Management’s Position on Accounting Standards for Non-Pension Postretirement Benefits: A test of the Positive Theory of Accounting Choice.” Proceedings of the 3rd Annual Conference of Asian Academic Accounting Association (October 2002), with Bart P. Hartman.

“Do Non-audit Services Impair Auditor Independence Perceived by Investors?” Proceedings of the 26th European Accounting Association 2003 Annual Congress (April 2003), with Yinqi Zhang.

“Market Segmentation and the Value Relevance of Accounting Information: Evidence from the Chinese Stock Market.” Proceedings of the 2003 Annual Meeting of the AAA, with Haiyan Zhou.

“The Usefulness of Accrual Earnings, Cash Flows, and Working Capital in the Construction of Accounting-Based Investment Strategies.” Proceedings of the 2003 Annual Meeting of the AAA, with Jeong Bon Kim and Roland Lipka.

“Do Auditing Standards Improve Information Environment of Public Companies?: Evidence from an Emerging Market,” Proceedings of the 27th European Accounting Association 2004 Annual Congress (April 2004), the 2004 Annual Meeting of the AAA (August 2004), with Haiyan Zhou.

“Trading Volume Reaction to the Earnings Reconciliation from IAS to U.S. GAAP on Form 20-F,” Proceedings of the 2004 Annual Meeting of the AAA, and Proceedings of the 2006 British Accounting Association Annual Conference, with Huajing Chen.

“Auditor Independence, and the Chinese Disaffiliation Program,” Proceedings of the 2005 British Accounting Association Annual Conference and the 2005 Annual Meeting of the AAA, with Ferdinand A. Gul and Haiyan Zhou.

“Opinion Shopping: The U.S. Evidence,” Proceedings of the 2005 Annual Congress of the European Accounting Association, and Proceedings of the 2007 Annual Meeting of the AAA, with Ferdinand A. Gul and Kam-Wah Lai.

“Auditor Failure, Auditor Change and Market Reactions: Evidence from an Emerging Market,” Proceedings of the 2005 Annual Congress of the European Accounting Association, Proceedings of the 2006 Annual Meeting of the AAA, and presented at a Research Roundtable Session of the 2006 Midyear Auditing Conference of the AAA, with Zhongxia Ye.

“Ownership, Information Asymmetry and Bid-Ask Spread: Evidence From an Emerging Market,” Proceedings of the 2006 Journal of Contemporary Accounting and Economics symposium, and Proceedings of the 2006 Annual Meeting of the AAA, with Jongmoo Jay Choi and Haiyan Zhou.

“The Economic Consequences of Increased Disclosure: Evidence from Cross-

listings of Chinese Firms,” Proceedings of the 2005 British Accounting Association Annual Conference, Proceedings of the 2006 Annual Meeting of the AAA, and Proceedings of the 2006 Annual Congress of the European Accounting Association, with Haiyan Zhou.

“Accounting Conservatism, Earnings Persistence and Pricing Multiples on Earnings,” With Wonsun Paek and Huajing Chen, presented at the 2007 Journal of Contemporary Accounting and Economics symposium in Penang, Malaysia.

“Do Auditing Standards Improve the Accounting Disclosure and Information Environment of Public Companies? Evidence from the Emerging Markets in China,” Presented at the 2007 Illinois International Accounting Symposium, and Proceedings of the 2007 Annual Conference of the CAAA, with Haiyan Zhou.

“Does the Use of Fairness Opinions Impair the Acquirers’ Abnormal Returns? The Litigation Risk Effect,” Proceedings of the 2007 Annual Congress of the European Accounting Association, and 2007 Annual Meeting of the FMA, also, presented at the 2008 Journal of Contemporary Accounting and Economics symposium in Hong Kong, with Lucy H. Chen.

“Corporate Ownership and Bid-Ask Spread: Evidence on Information Asymmetry in Chinese Capital Markets,” Proceedings of the 2008 Mid-Year Meeting of the International Accounting Section of the AAA, with Jongmoo Jay Choi and Haiyan Zhou.

“Corporate Governance and Operating Performance of Chinese Listed Firms,” Proceedings of the 2008 Annual Congress of the European Accounting Association and Proceedings of the 2008 Annual Meeting of the AAA, with Tsung-Yi Wang and Haiyan Zhou.

“Investment Opportunity Sets, Relationship Endowments and Business Policies of Private Enterprises in China,” Proceedings of the 2008 Annual Conference of the Canadian Academic Accounting Association, Proceedings of the 2008 Annual Congress of the European Accounting Association, and Proceedings of the 2008 Annual Meeting of the AAA, with C.K.W. Chow, M.K.Y. Fung, K.C.K. Lam.

“Reporting Goodwill Impairment Losses under SFAS 142 and Analysts’ Forecast Accuracy and Bias,” Proceedings of the 2008 Annual Conference of the Canadian Academic Accounting Association and Proceedings of the 2008 Annual Meeting of the AAA, with Lucy H. Chen and Jayanthi Krishnan.

“Investors Perceptions of Auditor Reports under Section 404 of the Sarbanes-Oxley Act,” Proceedings of the 2008 Annual Meeting of the AAA, with Jayanthi Krishnan and Haiyan Zhou.

“Compliance with Internal Control Provisions of Sarbanes-Oxley Act and Information Asymmetry in U.S. Capital Markets,” Proceedings of the 2009 Annual Congress of the European Accounting Association, with Parveen Gupta and Haiyan Zhou.

“Trading Volume Reaction to Earnings Reconciliation from IFRS to U.S. GAAP: Further Evidence,” Proceedings of the 2009 Annual Meeting of the AAA, with L. H. Chen.

“Internal Control Reporting under SOX Sections 302 and 404 and Information Asymmetry: Evidence from U.S. Capital Markets,” Proceedings of the 2009 Annual Meeting of the AAA, with Parveen Gupta and Haiyan Zhou.

“Compliance with Internal Control Provisions of Sarbanes-Oxley Act and Information Asymmetry,” Proceedings of the 2009 Annual Meeting of the AAA, with Parveen Gupta and Haiyan Zhou.

“The Impacts of State and Foreign Ownership on Information Asymmetry: Evidence from an Emerging Market,” presented at the 3rd Symposium of the China Journal of Accounting Research, with J.J. Choi and H. Zhou, Hangzhou, China (December 2009).

“The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market,” Proceedings of the 2010 Annual Congress of the European Accounting Association and Proceedings of the 2010 Annual Meeting of the AAA, with K.C.K. Lam and H. Zhou.

“The Impact of SEC’s Elimination of 20-F Reconciliation Requirement for Foreign Private Issuers on the Information Environment in U.S. Capital Markets,” Proceedings of the 2010 Annual Meeting of the AAA, with Lucy Chen and Parveen Gupta.

“Internal Control Reporting under SOX Sections 302 and Information Asymmetry,” Proceedings of the 2011 Annual Congress of the European Accounting Association, with Parveen Gupta and Haiyan Zhou.

“Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China,” Proceedings of the 2011 Annual Meeting of the AAA, and Proceedings of the 2011 Annual CAAA, with K.C.K. Lam and H. Zhou.

“The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market,” presented at the 5th Symposium of the China Journal of Accounting Research, with K.C.K. Lam and H. Zhou (December 2011).

“Change in the Value Relevance of Accounting Information over Time for the Firms in Chinese Capital Markets,” presented at the 2012 Symposium of the Journal of Contemporary Accounting and Economics, with K.C.K. Lam and H. Zhou (January 2012).

b. Regional-Refereed

"Should Accounting for Business Combinations be Revisited? An Empirical Study." Proceedings - 1983 AAA Southwest Regional Meeting, with Edward B. Grant.

"An Experiment to Test the Effect of Different Accounting Methods." Proceedings - 1984 AAA Southwest Regional Meeting, with Bart P. Hartman.

"A Critical Analysis of the SFAS No. 33 on the Basis of SFAC's No. 1 and 2." Proceedings-1984 AAA Southeast Regional Meeting, with Jerry E. Trapnell.

"An Experiment to Test the Effects of Different Accounting Treatment of Lease Contracts on CFA's Decisions." Proceedings- of the Midwest Region Meeting of the American Accounting Association, March 1985, with Bart P. Hartman.

"On the Association of Inflation Adjusted Earnings and Security Prices: Some Evidence from Utility Industry." Proceedings- of the Southwest Region Meeting of the American Accounting Association, March 1986, with Anthony P. Curatola and Jerry E. Trapnell.

"Different Methods of Accounting for Unfunded Pension Liabilities and Their Effect on Credit Evaluations: An Experiment." Proceedings-1986 AAA Southeast and Western Regional Meetings, with Bart P. Hartman and Bill N. Schwartz.

"Inflation-Adjusted Earnings and Security Prices: Some Evidence from the Utility Industry." Proceedings-1986 AAA Southwest Regional Meeting, with Anthony P. Curatola and Jerry E. Trapnell.

"Incremental Information content of Inflation-Adjusted Earnings in Utility Industry: Some New Evidence." Proceedings-1987 AAA Southeast Regional Meeting, with Anthony P. Curatola and Jerry E. Trapnell.

"Incremental Information Content of SFAS No. 33 Earnings Disclosures: Some New Evidence." Proceedings-1988 AAA Southeast Regional Meeting, with Richard A. White.

"Accounting Choices of Acquired and Non-acquired Firms: An Investigation." Proceedings-1989 AAA Mid-Atlantic Regional Meeting, with Abdus Shahid.

"Management Expectations on the Economic Effects of Statement 87, Firm Characteristics, and the Voluntary Decision to Adopt Early." Proceedings-1989 AAA Southeast Regional Meeting, with Roland Lipka.

"Market Reaction to the Accounting Policy Decision Process Relating to Mandatory Accounting Changes in the Oil and Gas Industry: Some New Evidence." Proceedings- 1989 AAA Southeast Regional Meeting, with David S Humphreys.

"Economic Incentives for Voluntary Disclosure of Inflation-Adjusted Accounting Numbers." Proceedings-1990 SEAAA Regional Meeting, with Yusef J. Ugras.

"Characteristics of Early and Late Adopters of SFAS 87: A Positive Theory Approach." Proceedings-1990 Mid-Atlantic Regional Meeting, with Mary J. Welsh.

"The Importance of the Time Factor in the performance Evaluation of Auditors: An Emphasis on the Evaluator." Proceedings-1990 Mid-Atlantic Regional Meeting, with Bill N. Schwartz and J. Douglas Frazer.

"Alternative Pension Liability Disclosure and the Effect on Credit Evaluation: An Experiment." Proceedings-1991 SEAAA Regional Meeting, with Bill N. Schwartz.

"Share Prices, Economics Earnings and Accounting Proxies," Proceedings-1992 Mid-Atlantic Regional Meeting, with Jeong B. Kim and Roland Lipka.

"Initial Application of SFAS No. 87 by Late Adopters and its Effect on Financial Reports: A Comparison with Early Adopters." Proceedings-1992 Mid-Atlantic Regional Meeting, with Mary J. Welsh.

"The Association Between Amount of Debt Swapped and Swapping Firms' Characteristics," Proceedings-1993 Mid-Atlantic Regional Meeting, with Abdus Shahid.

"Characteristics of Swapping and Non-Swapping Firms." Proceedings- 1994 Southeast Regional Meeting, with Abdus Shahid.

"A Comparison of the Usefulness of Accrual Earnings, Working Capital From Operations and Cash Flows From Operations as Indicators of Intrinsic Value. Proceedings-1996 Northeast Regional Meeting of AAA, p. 79 with Jeong-Bon Kim and Roland Lipka.

"Financial Accounting Standards and Their Effect on Reliability of Accounting Information: The Case of Pensions." Proceedings-1996 Southeast Regional Meeting of AAA, p. 11 with Abdus Shahid.

"The Relative Usefulness of Accrual Earnings, Cash Flows, and Working Capital: The Profitability of Accounting-Based Investment Strategies." Proceedings, 1997 Southeast Regional Meeting of AAA, pp. 12-13, with Jeong-Bon Kim and Roland Lipka.

"A Comparison of Reliability of Accounting Information for Pensions Under APB 8 and SFAS No. 87." Proceedings, 1997 Mid-Atlantic Regional Meeting of AAA, p. 30, with Abdus Shahid.

"A comparison of the Impact of Summary Annual Reports and Complete Annual Reports on Investment and Credit Decisions." Proceedings of the 1999 Mid-Atlantic Regional Meeting of the AAA, also Proceedings of the 1999 Western Regional Meeting of the AAA, with Kim Tan and Bill Schwartz.

“Firm Characteristics and Accounting Policy Choices for Environmental Liabilities.” Proceedings of the 2001 Northeast Regional Meeting of the AAA, with Benjamin Bae.

5. Papers presented

"Evidence on the Predictive Ability of Inflation-Adjusted Earnings Measures." Research workshop at Drexel University, May 1987. Published in the Contemporary Accounting Research in 1989.

"Methods of Pension Liability Disclosure and Their Effect on Credit Evaluation: An Experiment" Accounting in Perspective: A Research symposium sponsored by Coopers & Lybrand and University of Rhode Island, August 1989. Published in the Behavioral Research in Accounting.

"The Impact of the SEC's Segment Disclosure Requirement on the Bid-Ask Spread." Research workshops at Pennsylvania State University and Drexel University, September, 1992. Published in The Accounting Review.

"Reinterpretation of Book-to-Market Equity." Research workshop at the Chinese University of Hong Kong, February 1998.

“Informativeness of Earnings for Firms with Unrecorded Intangible Assets.” Research workshop at the City University of Hong Kong, May 1998. Published in Accounting Enquiries.

"Managers' Adverse Selection in Resource Allocation: The Agency Theory Revisited." Research workshop at The Hong Kong Polytechnic University, May 1998.

"Association Between the Investment Opportunity Set and corporate Financing, Dividend, Leasing, and Compensation Policies: Some Evidence from an Emerging Market.” Research workshop at the Gadjah Mada University in Indonesia, August 1999.

“Auditor Independence, Audit Quality and the Market Response: The Disaffiliation Program in the Chinese Market.” Research workshop at the City University of Hong Kong.

6. Research - related activities

Member, Editorial Board of The International Journal of Accounting, 2007-present.

Member, Editorial Board of Advances in Accounting, 1992- present.

Member, Editorial Board of the International Journal of Accounting Auditing and Performance Evaluation (IJAAPE), 2008 – present.

Member, Editorial Board of Accounting Enquiries, 1995- 2003.

Member, Editorial Advisory and Review Board of Gadjah Mada International Journal of Business, 1999- present.

Referee (reviewer) of papers submitted for publication in The Accounting Review, Contemporary Accounting Research, Auditing: A Journal of Practice & Theory, Advances in Accounting, Business and Economic Review, Journal of Economics and Business, Accounting Enquiries, Journal of Accounting and Public Policy, The International Journal of Accounting, Journal of International Financial Management and Accounting and Accounting and Finance.

Reviewer of papers on financial/international accounting topics for the National Meeting of the AAA, 1993-present.

Reviewer of papers on financial/international accounting topics for the Mid-Atlantic Meeting of the AAA, 1986 - present.

Associate editor, Proceedings, 1987 Mid-Atlantic Meeting of AAA.

Discussant of a paper on behavioral implication of accounting for the 1987 Mid-Atlantic Meeting of AAA.

Discussant of a paper on financial accounting for the 1988 Mid-Atlantic Meeting of AAA.

Chairperson of a session on the accounting Education, 1992 southeast Regional Meeting of the AAA.

Discussant of two papers on financial accounting for the 1993 Mid-Atlantic Meeting of AAA.

Chairperson of a session on behavioral implication of accounting, 1993 SE Regional Meeting of AAA.

Chairperson of a session on management reporting discretion, 1993 Annual Meeting of AAA.

Chairperson of a Session on financial accounting. 1995 SW Regional Meeting of AAA.

Discussant of a paper on financial accounting for the 1995 Mid-Atlantic Meeting of AAA.

Discussant of a paper on financial accounting-earnings management for the 1995 Annual Meeting of AAA.

Discussant of a paper on financial accounting for the 1996 Mid-Atlantic Meeting of AAA.

Discussant of three papers on corporate governance (International evidence) for the 2003 Annual Meeting of AAA.

Chairperson of a session on research in international capital markets, 1998 Annual Meeting of AAA.

Chairperson of a session on international accounting, 1999 Annual Meeting of AAA.

Chairperson of a session on financial accounting, 1999 AAA/TAA Globalization Conference.

Chairperson of a session on international accounting, 2000 Annual Meeting of AAA.

Chairperson of a session on international accounting, 2000 Emerging Issues in International Accounting Conference at the Niagara University.

Chairperson of a session on International Accounting Issues, 2000 Annual Meeting of AAA.

Chairperson of a session on International Accounting, 2001 Mid-Atlantic Regional Meeting of the AAA.

Chairperson of a session on Assessing the Current Reporting Environment, 2003 Mid-Atlantic Regional Meeting of the AAA.

Discussant of three papers of a session on Corporate Governance (International Accounting, 2003 Annual Meeting of the AAA.

Chairperson of a Session on Regulation and Corporate Governance in an International Setting, 2005 Annual Meeting of AAA.

Discussant of a paper on the value relevance of segment data for the 2006 Journal of Contemporary Accounting and Economics Symposium.

2004 – Present, Reviewer of papers for the AAA Annual Meetings and the Mid-Atlantic Regional Meeting of the AAA.

Chairperson of a session on International Accounting, 2007 Annual Congress of the European Accounting Association.

Chairperson of a session on Performance Measures and Market, 2007 Annual Conference of the Canadian Academic Accounting Association (CAAA).

Chairperson of two sessions, one on corporate governance and another on competing information sources, 2007 Annual Meeting of the AAA.

Chairperson of a session on Financial Issues, 2008 Annual Meeting of the AAA.

Chairperson of a session on International Accounting, 2008 Annual Congress of the EAA.

Chairperson of a session on the International Financial Reporting Standards, 2009 Annual Meeting of the AAA.

Senior Faculty Mentor for two papers on International Accounting presented at a New Scholars Session, 2009 Annual Meeting of the AAA.

Chairperson of a session on Financial Reporting, 2009 Annual Congress of the European Accounting Association.

Chairperson of a session on Reporting and Valuation Issues, 2010 Annual Meeting of the AAA.

Chairperson of a session on Financial Reporting, 2010 Annual Congress of the European Accounting Association.

Chairperson of a session on Financial Reporting, 2011 Annual Congress of the European Accounting Association.

Discussant of a paper on Financial Accounting: Creditors Perspective at the 2011 Annual Conference of the CAAA.

Chairperson of a session on “Does IFRS Matter”, 2011 Annual Meeting of the AAA.

VI. Service Contributions

A. At Temple University

1. Departmental Level

At Temple University:

1984-2005, member, (chair 1993-1996 and 2002-present) Accounting Faculty Recruiting Committee, involves active recruiting from 90 schools with doctoral program and interviewing potential candidates. During this period, we hired faculty from schools such as University of Illinois, University of Texas-Austin, Arizona State University, Ohio State University, and Pennsylvania State University.

1984-1990, member, Faculty Retreat Committee, involves scheduling the retreat and developing the program.

1986-2005, member, 1986-1992, 1994-2002, Director, PhD Program in Accounting, the latter position involves chairing the Departmental PhD

Committee, advising doctoral students throughout their program and setting up the program of study for them, coordinating the evaluation of new application to PhD program in accounting and making recommendation to the director of SBM PhD Program, administering PhD major examination in accounting and coordinating the grading of this exam, and helping graduates to find job in other schools. Placements include Penn. State, Rutgers, Lehigh, Cocordia University, University of Texas- Pan American, and College of New Jersey among others.

1987-1991, Chair, Committee on Accounting Seminar Series, involves inviting scholars to visit Temple and conduct seminars for accounting faculty and PhD students).

1991-2005, member, Departmental Promotion and Tenure Committee (chair, 1993-2002), involves coordinating the performance review of the accounting faculty including solicitation of three outside reviews and making recommendation to the chair of the department.

1991-2005, member, Departmental Annual Review Committee (chair, 1993-1995), involves the review of annual progress of junior faculty and their future plans toward tenure and promotion and preparing a report for the evaluated faculty and the chair of the department.

1998-1999, co-chair Departmental Review and Strategic Planning Committee, involved in the review and evaluation of departmental programs to make suggestions for the future strategic directions of the department.

Member, Dissertation Committee, Jeong-Bon Kim, date of completion - May 1986.

Member, Dissertation Committee, Barbara Shiarappa, date of completion - August 1987.

Chair, Dissertation Committee, Theresa Rollins, date of completion - December 1988.

Chair, Dissertation Committee, Marilyn Magee Greenstein, date of completion - June 1991.

Chair, Dissertation Committee, Abdus Shahid, date of completion - June 1992.

Chair, Dissertation Committee, Mohamad Goedono, date of completion - December 1996.

Member, Dissertation Committee, Jogiyanto Hartono, date of completion - December 1996.

Member, Dissertation Committee, Lynda Murray, date of completion -

August 1997.

Chair, Dissertation Committee, Kim Tan, date of completion - November 1997.

Chair, Dissertation Committee, Byoung-Ryoull Bae, date of completion – August 1998.

Chair, Dissertation Committee, Haiyan Zhou, date of completion – May 2003.

Chair, Dissertation Committee, Huajing (Lucy) Chen, date of completion – August 2005.

Chair, Dissertation Committee, Yoshie Lord, date of completion – May 2006.

Member, Dissertation Committee, Yinqi Zhang, date of completion August 2006.

At Lehigh University:

2005 – Present, member, Recruiting Committee, chair since June 2007, Department of Accounting.

2005 – Present, member, Recruiting Committee, Department of Finance.

2005 – Present, member, Promotion and Tenure Committee.

2005 – Present, member, Annual Review Committee.

2005 – Present, Co-coordinator (Coordinator since 2008) of the Accounting Workshop Series.

2010 – Present, Director, MSAIA Program.

2010 – Present, Chair, MSAIA Curriculum Assessment and Improvement Committee.

2. Collegial level

At Temple University:

1988-1991, member, Planning and Personnel Committee (previously Budget and Planning Committee, responsible for reviewing the school budget and making recommendation to the Dean).

1989-1992, member, SBM PhD Committee (responsible for reviewing departmental decisions on new applications and review student complaints).

1989-1992, 1993-1996, member, SBM Research Committee (responsible for reviewing research proposals for research grants and applications for study-leave).

1992-1995 and 2004-2005, member, SBM Promotion and Tenure Committee (responsible for reviewing the performance of SBM faculty who are up for promotion and tenure and making recommendation to the dean).

1993- 1996, member, SBM Budget Committee (responsible for reviewing the school budget and making recommendation to the Dean).

1994-1995, member, SBM Ph.D Oversight Committee (responsible for collecting data and evaluating the SBM Departmental PHD Programs and preparing a report for the Dean and the Collegial Assembly).

1996-1997, chair, 1997-2001, member, 2001-2002, chair PhDBA Program Oversight Committee, Responsible for managing the SBM Ph.D. Program.

1996-2005, member IGMS Faculty Council, Responsible for overseeing the SBM International programs, Chair of subcommittee charged with revising IMBA Core, Jan. to Dec., 1997.

1998-1999, chair, Task Force, MBA 2000 Core Refresher/Waiver Policy, responsible for establishing the MBA 2000 Program's policy for refresher/waiver policy.

1998-2002 and 2004-2005, member CASBM's Steering Committee, responsible to review new agenda items for the regular meeting of the Collegial Assembly.

2002-2003, president elect, 2003-2004, president CAFSBM, responsible for managing the Collegial Assembly of the Fox School of Business and Management.

2000-2003, member CAFSBM's Merit Committee, responsible for reviewing the Merit Applications by the FSBM faculty each year and making recommendation to the Dean.

2001-2005, AACSB Reaccreditation Committee, Responsible for compiling the necessary information and preparing the appropriate report for reaccreditation.

At Lehigh University:

2005 – 2009, member, Promotion and Tenure Committee, chair, 2006-2009.

2006 - 2007, member, CBE Dean Search Committee.

2006 – Present, member, CBE Research Committee.

2008 – Present, member, Study Abroad Sub-Committee of the CBE Global Lehigh Steering Committee.

3. University level

At Temple University:

1986-1987, 1994-1997 School of Business and Management Representative Faculty Senator.

1994-1996, member, Advisory Committee to the Provost on Graduate Education (responsible for evaluating the Graduate Programs in schools within the University and making recommendations to the provost).

At Lehigh University:

2006 – 2007, member, Graduate and Research Committee and its Curriculum and Fellowship Sub-committees.

2008-present, member, University Research Council.

4. Outside University Community (Academic or Professional Organizations)

Member, AAA and its Financial Accounting and Reporting, International Accounting, and Auditing Sections.

Member, European Accounting Association.

Member, British Accounting Association.

1986-1987, member, AAA Membership Committee (responsible to promote the AAA in PA).

1987-1988, member, AAA Notable Contributions to Accounting Literature Screening Committee (responsible for screening a list of publications and recommending the top five).

1995-1996, Mid-Atlantic Regional Director of the Financial Accounting and Reporting Section of the American Accounting Association (AAA).

1999-2000 and 2004-2005, member, AAA International Accounting Section's Annual Program Committee for the years 2000 and 2005, responsible for organizing and coordinating the Section's program at the AAA Annual meeting including the review of papers for the concurrent sessions.

2007-2008, member AAA Financial Accounting and Reporting Section's

Annual Program Committee for the years 2008, responsible for organizing and coordinating the Section's program at the AAA Annual meeting including the review of papers for the concurrent sessions.

Member, the 2003 Outstanding Dissertation Award Committee of the AAA's International Accounting Section.

2003-2004, Mid-Atlantic Regional Coordinator of the International Accounting Section of the American Accounting Association.

2004-2005, member, AAA Financial Accounting and Reporting Section's 2005 Best Paper Award Nominating Committee.

2004-2005, member, AAA International Accounting Section's 2005 Annual Program Committee.

2005-2006, member, AAA Financial Accounting and Reporting Section's Best Dissertation Award Committee.

2007-2008, member, AAA Financial Accounting Section's 2008 Annual Program Committee.

Member, 2008 AAA Competitive Manuscript Award Committee.

Member, AAA International Accounting Section's 2008 Best Dissertation Award Committee.

2008, Outside Member of the Dissertation Committee of Haina Shi from The Hong Kong Polytechnic University.

2008, Outside Reviewer of Faculty Candidates at The Hong Kong Polytechnic University.

2008-2009, Member of the AAA Competitive Manuscript Award Committee.

2009-2011, Member, Best Dissertation Award Committee of the International Accounting Section of the American Accounting Association.

Member, Sigma Iota Epsilon, the national honor society in business administration and management.