

M.H. Carol Liu

Assistant Professor

Julian R and Sidney Nicolle Carruth Developing Scholar #1

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Academic Experience

Louisiana State University—Assistant Professor, 2009-present

(on leave 2013/1/1-2013/12/31)

Oakland University—Assistant Professor, 2005-2009

Education

Ph.D., State University of New York at Buffalo, 2005

MSIA, Carnegie Mellon University, 1997

MBA, National Taiwan University, Taipei, Taiwan, 1995

BBA, National Taiwan University, Taipei, Taiwan, 1993

Research Interest

Corporate Governance, Financial Reporting, Debt Contracting, and Capital Market Research

Publications

“Optimal versus Suboptimal Choices of Accounting Expertise on Audit Committees and Earnings Quality.” (with Daniel Bryan, Samuel Tiras, and Zili Zhuang). *Review of Accounting Studies* 18(4), 2013: 1123-1158.

“Audit Committee Accounting Expertise, Expectations Management, and Nonnegative Earnings Surprises.” (with Samuel Tiras and Zili Zhuang). *Journal of Accounting and Public Policy*, forthcoming.

“Management Earnings Forecasts and the Quality of Analysts’ Forecasts: The Moderating Effect of Audit Committees” (with Zili Zhuang). *Journal of Contemporary Accounting & Economics* 7, 2011: 31-45.

“Earnings Quality and Perceived Auditor Independence: Irrelevance of Nonaudit Services Time Period” (with Mohinder Parkash and Rajeev Singhal). *Indian Journal of Economics and Business* 9 (4), 2010: 751-767.

“The Stock Market Reaction to Ernst & Young’s Sale of Its Consulting Unit to Cap Gemini” (with Sandeep Nabar). *Managerial Auditing Journal* 21 (9), 2006: 948-956.

Working in Progress

“Binding Debt Covenants, Financial Reporting Quality, and the Effects of the Shift towards Balance-Sheet Approach” (with Samuel Tiras).

“CEO Characteristics and Earnings Management” (with Anwer Ahmed).

“CEO Characteristics, Accounting Quality, and Debt Covenants” (with Samuel Tiras).

“The Impact of Hedging Accounting on Firms' Hedging Activities” (with Anwer Ahmed and Zili Zhuang).

Courses Taught

Louisiana State University

- Undergraduate Program
ACCT 4121 Advanced Cost Analysis
- MBA Program
BADM 7060 Elements of Cost Management

Oakland University

- Undergraduate Program
ACC 200 Introduction to Financial Accounting
ACC 210 Managerial/Cost Accounting I
ACC 320 Managerial & Cost Accounting II
- MBA Program
ACC 512 Managerial Accounting Systems

State University of New York at Buffalo (Ph.D. Student)

- Undergraduate Program
MGA 314 Cost Accounting
MGA 305 Managerial Accounting

Conference Presentations

- Journal of Contemporary Accounting & Economics Symposium 2011, Hong Kong (January 2011)
- AAA Annual Meeting, San Francisco (August 2010)
- AAA Annual Meeting, New York (August 2009)
- AAA Auditing Section Midyear Conference, St. Petersburg (January 2009)
- AAA Annual Meeting, Anaheim (August 2008)
- 12th Annual Financial Reporting and Business Communication Conference, Cardiff University, UK (July 2008)
- AAA Ohio Region Meeting, Dayton (April 2008)

- 14th Annual Conference on Pacific Basin Finance, Economic, and Accounting, Taiwan (July 2006)
- AAA Annual Meeting (New Scholar Concurrent Session), San Francisco (August 2005)
- Haskell & White Corporate Governance Seminar, Cal State Fullerton (April 2005)
- AAA Mid-Atlantic Regional Meeting, Philadelphia (March 2005)

Workshop Presentations

- **2010-2011:** National Taiwan University, National Chengchi University.
- **2009-2010:** Louisiana State University.
- **2008-2009:** Louisiana State University, Iowa State University
- **2007-2008:** Louisiana State University, National Taiwan University, State University of New York at Buffalo, Oakland University.
- **2004-2005:** Oakland University, University of Alabama in Huntsville.
- **2003-2004:** Case Western Reserve University, University of Waterloo, York University, University of New Hampshire.

Award

- Vincent C. Brenner Endowed Faculty Research Scholarship, 2013
- Summer 2013 E. J. Ourso Research Scholar Award, 2013
- American Accounting Association Doctoral Consortium Fellow, 2003

Professional Certification and Membership

- Certified Public Accountant, State of Delaware
- Member, American Accounting Association