

# Dr. Haiyan Zhou

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School of Accountancy  
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## EDUCATION

PhD, Temple University, 2003  
Major: Business Administration  
Dissertation Title: Accounting Disclosure and Information Asymmetry: Evidence on the Economic Consequences of Increased Disclosure from an Emerging Market

MBA, Xiamen University, 1997  
Major: Business Administration (Accounting)  
Dissertation Title: Auditor's Responsibility in Detecting Fraud

BBA, Nankai University, 1994  
Major: Accounting

## EMPLOYMENT

### Academic - Administrative Assignments

Interim Director, University of Texas Rio Grande Valley School of Accountancy (February 1, 2019 - June 1, 2019)

### Academic - Post-Secondary

Full Professor, University of Texas Rio Grande Valley ( 2015)  
Full Professor, University of Texas Pan American (2014 - 2015)  
Interim Department Chair, University of Texas Pan American (2014 - 2015)  
Associate Professor of Accounting, University of Texas Pan American (2009 - 2014)  
Assistant Professor, University of Texas-Pan American (2003 - 2009)  
Instructor, Temple University (1999 - 2002)  
Lecturer, Xiamen University, China (1997 - 1998)  
Part-time Auditing Staff, Xiamen University CPAs (1994 - 1998)

### Professional

Editor, Asian Review of Accounting ( 2013)

### Licensures and Certifications

CPA, China, CICPA (Chinese Institute of Certified Public Accountants). (1996 - Present)

## PUBLICATIONS

### Book Chapters

Guiru Hua and Haiyan Zhou. "Institutional environment, auditing reforms and independent auditing in China." *Accounting in Asia*. Z. Lin (Ed.) Routledge,

### Conference Proceedings

Haiyan Zhou, Yun-chia Yan, and David Manry. *CEO Age and the Likelihood of Financial Statement Fraud Litigation*. AAA 2020 Annual Conference. 2020, (August 2020)

Haiyan Zhou, Zhiying Hu, and Heibatollah Sami. *Investors' Reaction to Disclosure of Critical Audit Matters: Evidence on Trading Volume of Cross-Listed and Non-Cross-Listed Firms in Emerging Markets*. AAA 2020 Annual Conference. 2020, (August 2020)

Haiyan Zhou, Heibatollah Sami, and Zhiying Hu. *Investors' Perception of Critical Audit Matters: Evidence on Cross-listings from Emerging Markets*. Florida: American Accounting Association (AAA) 2019 Annual Meeting Proceedings. 2019, (August 2019) [aaahq.org](http://aaahq.org)

Haiyan Zhou, Heibatollah Sami, and Parveen Gupta. *COSO 2013 Internal Control Framework for SOX 404 Compliance and Information Asymmetry in U.S. Capital Markets*. Florida: American Accounting Association (AAA) 2018 Annual Meeting Proceedings. 2018, (August 2018) [aaahq.org](http://aaahq.org)

Haiyan Zhou and Tingyong Zhong. *Business Strategy and cost stickness under different management expectation and institutional perspective*. Milan: European Accounting Association (EAA) 2018 Annual Congress. 2018, (May 2018) [eaa2018.eaacongress.org/r/home](http://eaa2018.eaacongress.org/r/home)

Haiyan Zhou, Kevin Lam, Heibatollah Sami, and Parveen Gupta. *Diversity and Firm financial and non-financial performance*. Manitoba: University of Manitoba Accounting Research Symposium . 2018, (May 2018)

Haiyan Zhou, Heibatollah Sami, Parveen Gupta, and Kevin Lam. *Do Religion And Politics Impact Corporate Workforce Diversity Policy?*. San Diego, CA: American Accounting Association (AAA) 2019 Annual Meeting Proceedings. 2017, (August 2017)

Haiyan Zhou, Chad Kwon, and Guiru Hua. *Market Sentiment, Policy Uncertainty, and Corporate Investment: Evidence from Obama's Affordable Care Act*. San Diego, CA: American Accounting Association (AAA) 2017 Annual Meeting Proceedings. 2017, (August 2017) [aaahq.org](http://aaahq.org)

Haiyan Zhou, Na Gong, Jun Shao, and Junzi Zhang. *The Economic Consequences of Compensation Regulation and Its Contagion Effect: Evidence From China*. San Diego, CA: American Accounting Association (AAA) 2019 Annual Meeting Proceedings. 2017, (August 2017)

Haiyan Zhou, Heibatollah Sami, Parveen Gupta, and Kevin Lam. *Do Religion And Politics Impact Corporate Workforce Diversity Policy?*. Valencia: European Accounting Association (EAA) 2017 Annual Congress. (May 2017) [eaa2017.eaacongress.org](http://eaa2017.eaacongress.org)

Haiyan Zhou, Gongfu Zhang, and Chad Kwon. *Market Sentiment, Policy Uncertainty, and Corporate Investment: Evidence from Obama's Affordable Care Act*. Valencia: European Accounting Association (EAA) 2017 Annual Congress. 2017, (May 2017) [eaa2017.eaacongress.org/r/home](http://eaa2017.eaacongress.org/r/home)

Haiyan Zhou, Na Gong, Jun Shao, and Junzi Zhang. *The Economic Consequences of Compensation Regulation and Its Contagion Effect: Evidence From China*. Valencia: European Accounting Association (EAA) 2017 Annual Congress. 2017, (May 2017) [eaa2017.eaacongress.org](http://eaa2017.eaacongress.org)

A. Maggina, S. Owusu-Ansah, and Haiyan Zhou. *Board Characteristics, Audit Committee and Firm Performance: Evidence from Greece*. New York City: The American Accounting Association (AAA) Annual Conference 2016. (August 2016)

J. Fang, H. Sami, and Haiyan Zhou. *Do Auditors strive to Improve Audit Quality after Sanctions? Evidence from an Emerging Market*. New York City: The American Accounting Association (AAA) Annual Conference 2016. (August 2016)

C. Kwon, G. Zhang, and Haiyan Zhou. *Monetary Policy, Social Capital, and Corporate Investment Decisions*. New York City: The American Accounting Association (AAA) Annual Conference 2016. (August 2016)

D. Jackson, C. Kwon, and Haiyan Zhou. *AACSB's Accreditation Eligibility Amendment and Research Productivity of Accounting Faculty: A Study on the Past Decade* Maastricht: The European Accounting Association (EAA) Annual Conference 2016. (May 2016)

J. Fang, H. Sami, and Haiyan Zhou. *Do Auditors strive to Improve Audit Quality after Sanctions? Evidence from an Emerging Market*. Maastricht: The European Accounting Association (EAA) Annual Conference 2016. (May 2016)

H. Chen, D. Yang, and Haiyan Zhou. *Does Internal Control Lead to Excessive Risk-Aversion? - Evidence from Cash Policy of Chinese Listed Firm*. Maastricht: The European Accounting Association (EAA) Annual Conference 2016. (May 2016)

A. Adhikari, C. Kwon, and Haiyan Zhou. *Voluntary Disclosure and Information Asymmetry: Evidence from Carbon Emission Disclosures*. Maastricht: The European Accounting Association (EAA) Annual Conference 2016. (May 2016)

Haiyan Zhou, K. Lam, H. Sami, and P. Gupta. *Board Diversity and Its Long-Term Effect on Firm Financial and Non-Financial Performance*. Chicago: The American Accounting Association (AAA) Annual Conference 2015. (August 2015)

Haiyan Zhou, C. Kwon, *Executive Networking and Earnings Management*. Chicago: The American Accounting Association (AAA) Annual Conference 2015. (August 2015)

Haiyan Zhou, K. Lam, P. Gupta, and H. Sami. *Board Diversity and its Effect on Firm Financial and Non-financial Performance*. Glasgow, Scotland: The European Accounting Association (EAA) Annual Conference 2015. (April (2nd Quarter/Spring) 2015)

Haiyan Zhou, L. Xing, and H. Chen. *Product Market Competition and Performance Sensitivity of Executive Compensation*, with L. Xing, and H. Chen, *proceedings of The European Accounting Association (EAA) Annual Conference 2015, April 2015, Glasgow, Scotland, UK*. Glasgow, Scotland: The European Accounting Association (EAA) Annual Conference 2015. (April (2nd Quarter/Spring) 2015)

Haiyan Zhou and C. Kwon. *The Effect of Ownership Type on Hospital Efficiency: A Stochastic Frontier Analysis of Technical, Profit and Cost Efficiency*. Glasgow, Scotland: The European Accounting Association (EAA) Annual Conference 2015. (April (2nd Quarter/Spring) 2015)

Haiyan Zhou, L. Xing, and H. Chen. *Product Market Competition and Performance Sensitivity of Executive Compensation*. Palm Springs, CA: The American Accounting Association (AAA) International Accounting Section Mid-year Conference 2015. (January (1st Quarter/Winter) 2015)

Haiyan Zhou, F. Gul, H. Sami, and J. Fang. *Peer Group and Audit Fees in Chinese Firms*. Atlanta, GA: The American Accounting Association (AAA) Annual Conference 2014. (August 2014)

Haiyan Zhou, L. Xing, and H. Chen. *Product Market Competition, Competitive Advantage and Audit Fees: Evidence from China's Audit Marke*. Atlanta, GA: The American Accounting Association (AAA) Annual Conference 2014. (August 2014)

Haiyan Zhou. *Product Market Competition, Competitive Advantage and Audit Fees: Evidence from China's Audit Market*. The American Accounting Association (AAA) Annual Conference 2014. (August 2014)

Haiyan Zhou, J. Fang, F. Gul, and H. Sami. *Peer Group and Audit Fees in Chinese Firms*. Tallinn: The European Accounting Association (EAA) Annual Conference 2014. (May 2014)

Haiyan Zhou, L. Xing, and H. Chen. *Product Market Competition, Competitive Advantage and Audit Fees: Evidence from China's Audit Market*. Tallinn: The European Accounting Association (EAA) Annual Conference 2014. (May 2014)

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Haiyan Zhou, J. Fang, F. Gul, and H. Sami. *Peer Group and Audit Fees in Chinese Firms*. San Antonio, TX: The American Accounting Association (AAA) International Accounting Section Mid-year Conference 2014. (February 2014)

Haiyan Zhou. *Peer Group and Audit Fees in Chinese Firms*. The American Accounting Association (AAA) International Accounting Section Mid-year Conference 2014. (February 2014)

Haiyan Zhou, A. Maggina, and S Owusu-Ansah. *Audit Committee and Firm Performance: Evidence from Greece*. Anaheim, CA: The American Accounting Association (AAA) Annual Conference 2013. (August 2013)  
<http://aaahq.org/AM2013/abstract.cfm?submissionID=1860>

Haiyan Zhou, P. Gupta, and H. Sami. *Public Reporting on Internal Control under Sarbanes-Oxley and Information Asymmetry*. Anaheim, CA: The American Accounting Association (AAA) Annual Conference 2013. (August 2013)  
<https://aaahq.org/AM2013/abstract.cfm?submissionID=426>

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<https://aaahq.org/AM2013/abstract.cfm?submissionID=426>

Haiyan Zhou, J. Kim, H. Sami, and J. Fang. *Restoring Trust among Investors after Shredded Auditor Reputation: Evidence from China*. American Accounting Association. (August 2012)

Haiyan Zhou, H. Sami, J. Fang, and J. Kim. *Restoring Trust among Investors after Shredded Auditor Reputation: Evidence from China*. The Canadian Academic Accounting Association (CAAA). (May 2012)

Haiyan Zhou. *Restoring Trust among Investors after Shredded Auditor Reputation: Evidence from China*. European Accounting Association 2012 Annual Conference. (May 2012)

Haiyan Zhou, H. Sami, and K. Lam. *Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China*. Journal of Contemporary Accounting and Economics Annual Conference 2012. (January (1st Quarter/Winter) 2012)

Haiyan Zhou. *The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market*. Xiamen: China Journal of Accounting Research Annual Conference 2011. (December 2011)

Haiyan Zhou, Kevin Lam, and Heibatollah Sami. *Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China*. Denver: The American Accounting Association (AAA) Annual Conference 2011. (August 2011)

Haiyan Zhou, Heibatollah Sami, and Parveen Gupta. *Internal Control Reporting under SOX Section 302 and Information Asymmetry*. Denver: The American Accounting Association (AAA) Annual Conference 2011. (August

2011)

Haiyan Zhou and Junxiong Fang. *Peer Group in Audit Pricing*. The American Accounting Association (AAA) Annual Conference 2011. (August 2011)

Haiyan Zhou, Kevin Lam, and Heibatollah Sami. *Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China*. The Canadian Academic Accounting Association (CAAA) Annual Conference 2011. (May 2011)

Haiyan Zhou, Parveen Gupta, and Heibatollah Sami. *Internal Control Reporting under SOX Section 302 and Information Asymmetry*. Roma: The European Accounting Association (EAA) Annual Conference 2011. (May 2011)

Haiyan Zhou and Junxiong Fang. *Peer Group in Audit Pricing*. Roma: The European Accounting Association (EAA) Annual Conference 2011. (April (2nd Quarter/Spring) 2011)

Haiyan Zhou, Kevin Lam, and Heibatollah Sami. *The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market*. American Accounting Association Annual Conference. no. 2010 (August 2010) [aaahq.org](http://aaahq.org)

Haiyan Zhou and Sidka Ozturk. *Predicting the Likelihood of Consumption of Non-audit Services Provided by CPA firms through Audit Client Characteristics*. Istanbul: European Accounting Association Annual Conference. no. 2010 (May 2010) [eaa2010.org](http://eaa2010.org)

Haiyan Zhou, Jan Smolarski, J. Vega, and J. Farooqi. *The Impact of Sarbanes Oxley Act on Risk Premium and Price Volatility, a Kalman Filter Approach*. European Accounting Association Annual Conference. no. 2010 (May 2010) [eaa2010.org](http://eaa2010.org)

Haiyan Zhou, Kevin Lam, and Heibatollah Sami. *The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market*. European Accounting Association Annual Conference. 2010, (May 2010) [eaa2010.org](http://eaa2010.org)

Haiyan Zhou, Heibatollah Sami, and Jay Choi. *The Impacts of State and Foreign Ownership on Information Asymmetry: Evidence from an Emerging Market*. Hangzhou: China Journal of Accounting Research (CJAR) Annual Conference. no. 2009 (December 2009) [www.cb.cityu.edu.hk/research/cjar/](http://www.cb.cityu.edu.hk/research/cjar/)

Haiyan Zhou, J Choi, and H. Sami. *The Impacts of State Ownership on Information Asymmetry: Evidence from an Emerging Market*. Hangzhou: China Journal of Accounting Research (CJAR) Annual Conference 2009. (December 2009) [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1640103](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1640103)

Haiyan Zhou and Stephen Owusu-Ansah. *The Impact of Increased Disclosure on Trading Volume Sensitivity to Stock Return: a Study of International Cross-Listings*. The European Accounting Association (EAA) Annual Conference 2009. (May 2009)

Haiyan Zhou, Heibatollah Sami, and Parveen Gupta. *Internal Control Reporting under SOX Sections 302 and 404 and Information Asymmetry*. American Accounting Association. (August 2009)

Haiyan Zhou, Heibatollah Sami, and Parveen Gupta. *Compliance of Internal Control Provisions under Sarbanes Oxley Act and Information Asymmetry*. Tampere: The European Accounting Association (EAA) Annual Conference 2009. (May 2009)

Haiyan Zhou, H Sami, and T Wang. *Corporate Governance and Operating Performance of Chinese Listed Firms*. Anaheim, CA: Proceedings of The American Accounting Association (AAA) Annual Conference 2008. (August 2008)

Haiyan Zhou, H Sami, and J Krishnan. *Investor Perceptions of Auditor Reports under Section 404 of the Sarbanes-Oxley Act*. Anaheim, CA: Proceedings of The American Accounting Association (AAA) Annual Conference 2008. (August 2008)

Haiyan Zhou, H Sami, and T Wang. *Corporate Governance and Operating Performance of Chinese Listed Firms*. Amsterdam, Netherlands: Proceedings of The European Accounting Association (EAA) Annual Conference 2008. (April (2nd Quarter/Spring) 2008)

Ivan Cantu, Lai Liu, and Haiyan Zhou. *Continuous Auditing*. Houston, TX: Proceedings of Southwest Decision Sciences Institute Conference. (March 2008)

Haiyan Zhou, Yan Xiong, and Gouranga Ganguli. *Accounting Standards and Earnings Management: Evidence from an Emerging Market*. Houston, TX: Proceedings of the 2008 Southwest Region Conference of American Accounting Association. (February 2008)

Haiyan Zhou, J Choi, and H Sami. *Corporate Ownership and Bid-Ask Spread: Evidence on Information Asymmetry in Chinese Capital Markets*. San Diego, CA: Proceedings of the 2008 International Accounting Section Midyear Conference of American Accounting Association. (February 2008)

Haiyan Zhou and Heibatollah Sami. *Do Auditing Standards Improve Information Environment of Public*

- Companies?: Evidence from an Emerging Market*. Hawaii: Proceedings of International Journal of Accounting Symposium 2007. (June 2007)
- Heibatollah Sami and Haiyan Zhou. *Do Auditing Standards Improve Information Environment of Public Companies?: Evidence from an Emerging Market*. Halifax, Nova Scotia: Proceedings of Canadian Academic Accounting Association Annual Conference 2007. (May 2007)
- Haiyan Zhou, Heibatollah Sami, and Jay Choi. *Ownership, Information Asymmetry and Bid-ask Spread*. Washington, DC: Proceedings of American Accounting Association Annual Conference 2006. (August 2006)
- Haiyan Zhou and Heibatollah Sami. *The Economic Consequences of Increased Disclosure: Evidence from Cross-listing of Chinese Firms*. Washington, DC: Proceedings of American Accounting Association Annual Conference 2006. (August 2006)
- Heibatollah Sami and Haiyan Zhou. *The Economic Consequences of Increased Disclosure: Evidence from Cross-listing of Chinese Firms*. Dublin: proceedings of The European Accounting Association (EAA) Annual Conference 2006. (March 2006)
- Jay Choi, Heibatollah Sami, and Haiyan Zhou. *Ownership, Information Asymmetry and Bid-ask Spread: Evidence from an Emerging Market*. Hong Kong: proceedings of the 1st Journal of Contemporary Accounting & Economics Symposium 2006. (January (1st Quarter/Winter) 2006)
- Ferdinand Gul, Heibatollah Sami, and Haiyan Zhou. *Auditor Independence Regulation and Audit Quality: the Disaffiliation Program in Chinese Emerging Market*. San Francisco, CA: Proceedings of American Accounting Association Annual Conference 2005. (August 2005)
- Ferdinand Gul, Heibatollah Sami, and Haiyan Zhou. *Auditor Independence Regulation and Audit Quality: the Disaffiliation Program in Chinese Emerging Market*. San Francisco, CA: Proceedings of British Accounting Association Annual Conference 2005. (March 2005)
- Heibatollah Sami and Haiyan Zhou. *The Economic Consequences of Increased Accounting Disclosure: Evidence from Cross-listings of Chinese Firms*. Edinburgh: Proceedings of British Accounting Association Annual Conference 2005. (March 2005)
- Haiyan Zhou and Heibatollah Sami. *Do Auditing Standards Improve Information Environment of Public Companies?: Evidence from an Emerging Market*. Orlando, FL: Proceedings of American Accounting Association Annual Conference 2004. (August 2004)
- Haiyan Zhou. *The Impact of Increased Accounting Disclosure on Information Asymmetry: Evidence from an Emerging Market*. Orlando, FL: Proceedings of American Accounting Association Annual Conference 2004. (August 2004)
- Haiyan Zhou and Xianmin Shi. *Development of A Conceptual Model for Communication Media Choices - A Research Agenda*. Chicago, IL: proceedings of The XIV ACME International conference on Pacific Rim Management. (July (3rd Quarter/Summer) 2004)
- Haiyan Zhou and Xianmin Shi. *Resolving Going Concern and Earnings Response Coefficient*. Chicago, IL: proceedings of The XIV ACME International conference on Pacific Rim Management. (July (3rd Quarter/Summer) 2004)
- Haiyan Zhou and Heibatollah Sami. *Do Auditing Standards Improve Information Environment of Public Companies?: Evidence from an Emerging Market*. Prague: proceedings of The European Accounting Association (EAA) Annual Conference 2004. (April (2nd Quarter/Spring) 2004)
- Haiyan Zhou. *The Impact of Increased Accounting Disclosure on Information Asymmetry: Evidence from an Emerging Market*. San Diego, CA: proceedings of the 2004 International Accounting Section Midyear Conference of American Accounting Association. (April (2nd Quarter/Spring) 2004)
- Haiyan Zhou and Heibatollah Sami. *Market Segmentation and Value Relevance of Accounting Information: Evidence from Chinese Stock Markets*. Honolulu, HI: Proceedings of American Accounting Association Annual Conference 2003. (August 2003)
- Haiyan Zhou and H Sami. *Market Segmentation and Value Relevance of Accounting Information: Evidence from A-Share and B-share Chinese Stock Markets*. Hong Kong: Asia-Pacific Journal of Accounting and Economics Symposium 2002. (January (1st Quarter/Winter) 2002)

#### Journal Articles

- Haiyan Zhou, Hanwen Chen, Daoguang Yang, and Joseph Zhang. Internal Control, Risk Management, and Cash Holdings. No. *Journal of Corporate Finance*. 64, no. October (October (4th Quarter/Autumn) 2020)
- Haiyan Zhou, Heibatollah Sami, Ferdinand Gul, and Junxiong Fang. Peer Group and Audit Fees in Chinese Firms. *Journal of Accounting Auditing and Finance*. (May 2020)
- Haiyan Zhou, Fangcheng Sun, Tingyong Zhong, and Jeoung Yul Lee. Business Strategy, State-Owned Equity and

- Cost Stickiness: Evidence from Chinese Firms. *Sustainability*. 12, no. 5 (March 2020)
- Haiyan Zhou, Chad Kwon, and Heibatollah Sami. Monetary policy, social capital, and corporate investment. *Springer*. 2019, (February 2019): 1-34. <https://link.springer.com/article/10.1007%2Fs12197-019-9469-v>
- P Gupta, H Sami, and Haiyan Zhou. Do Companies With Effective Internal Controls Over Financial Reporting Benefit From Sarbanes–Oxley Sections 302 and 404. *Journal of Accounting, Auditing and Finance* . 33, no. 2 (April (2nd Quarter/Spring) 2018): 200-227. [doi.org/10.1177/0148558X16663091](https://doi.org/10.1177/0148558X16663091)
- Haiyan Zhou, Stephen Owusu-Ansah, and A. Maggina. Board Characteristics, Audit Committee and Firm Performance: Evidence from Greece. *Elsevier*. 31, no. C (March 2018): 20-36. [ideas.repec.org/a/eee/jiaata/v31y2018icp20-36.html](https://ideas.repec.org/a/eee/jiaata/v31y2018icp20-36.html)
- H. Chen, Z. Cheng, and Haiyan Zhou. Internal Control, Firm Life Cycle and Firm Performance. Dr. Jay Choi (Ed.) *International Finance Review*. Forthcoming, (October (4th Quarter/Autumn) 2016)
- Parveen Gupta, Heibatollah Sami, and Haiyan Zhou. Do Companies With Effective Internal Controls Over Financial Reporting Benefit From Sarbanes–Oxley Sections 302 and 404?. No. *Sage Publications*. Online, (September 2016) <http://journals.sagepub.com/doi/abs/10.1177/0148558X16663091?journalCode=jafa>
- Haiyan Zhou and Jan Smolarski. Sarbanes Oxley: changes in Risk Premium and Price Volatility. *Asian Review of Accounting /Emerald*. 23, no. 1 (January (1st Quarter/Winter) 2015)
- Haiyan Zhou and Y. Xiong. Experimental Investigation of the Effects of Cognitive Elaboration on Accounting Learning Outcomes. *Journal of Education and Learning*. 3, no. 4 (October (4th Quarter/Autumn) 2014)
- Haiyan Zhou and S. Owusu-Ansah. Cross Listing, Disclosure Regimes, Trading Volume Sensitivity to Stock Returns. Dr. James Pane (Ed.) *Journal of Economic and Finance / Springer*. 38, no. 3 (July (3rd Quarter/Summer) 2014)
- Haiyan Zhou, K. Lam, and H. Sami. Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China. *Journal of Contemporary Accounting and Economics* . 9, no. 2 (December 2013): 123-135.
- Haiyan Zhou, H. Sami, J. Choi, and Kevin Lam. Foreign Ownership and Information Asymmetry in an Emerging Market. *Asia Pacific Journal of Financial Studies*. (April (2nd Quarter/Spring) 2013)
- Haiyan Zhou, L. Chen, H. Sami, and J. Krishnan. Auditor Attestation under SOX Section 404 and Earnings Informativeness. *Auditing: a Journal of Practice and Theory* . Vol.32, no. 1 (January (1st Quarter/Winter) 2013): 61-84. [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2173519](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2173519)
- Haiyan Zhou and T. Fang. Institutional Ownership, Internal Control and Disclosure Transparency. *International Finance Review*. 13, (December 2012): pp.11-37.
- Haiyan Zhou, H. Sami, and K. Lam. The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market. *China Journal of Accounting Research / Elsevier*. 5, no. 3 (September 2012): 199-216.
- Haiyan Zhou and S. Owusu-Ansah. Cross Listing, Disclosure Regimes, Trading Volume Sensitivity to Stock Returns. *Journal of Economics and Finance /Springer*. 36, no. 1 (February 2012): 1-24.
- Haiyan Zhou, Heibatollah Sami, and Tsunyi Wang. Corporate Governance and Operating Performance of Chinese Listed Firms. *Journal of International Accounting, Auditing and Taxation* . 20, no. 1 (January (1st Quarter/Winter) 2011): 106-144.
- Haiyan Zhou, Heibatollah Sami, and Jay Choi. The Impacts of State Ownership on Information Asymmetry: Evidence from an Emerging Market. Charles J. P. Chen; Bin Ke (Ed.) *China Journal of Accounting Research*. 3, no. 1 (September 2010): 13-50.
- Haiyan Zhou, Y Xiong, and S Varshney. The Economic Profitability of Pre-IPO earnings management and IPO Underperformance. *Journal of Economics and Finance*. 34, no. 3 (July (3rd Quarter/Summer) 2010): 229-256.
- Haiyan Zhou, Heibatollah Sami, and Parveen Gupta. Compliance of Internal Control Provisions under Sarbanes-Oxley Act and Information Asymmetry. New York City, New York: *The American Accounting Association (AAA) Annual Conference 2009*. (August 2009)
- Haiyan Zhou, Ferdinand Gul, and Heibatollah Sami. The Auditor Disaffiliation Program in China and Auditor Independence. Dr. Dan Simunic (Ed.) American Accounting Association: *Auditing: A Journal of Practice & Theory*. 28, no. May 2009 (May 2009): pp. 29-52.
- Haiyan Zhou, Y Xiong, and G Ganguli. Does the Adoption of International Financial Reporting Standards Restrain Earnings Management? Evidence from an Emerging Market. *Academy of Accounting and Financial Studies Journal* . Vol.13, no. Special (January (1st Quarter/Winter) 2009): 43-55. <http://www.thefreelibrary.com/Does+the+adoption+of+international+financial+reporting+standards...-a0209238526>



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Haiyan Zhou and H Sami. Do Auditing Standards Improve the Accounting Disclosure and Information Environment of Public Companies? Evidence from the Emerging Markets in China. *International Journal of Accounting*. 43, no. 2 (April (2nd Quarter/Spring) 2008): 139-169.

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H. Sami and Haiyan Zhou. The Economic Consequences of Increased Disclosure: Evidence from Cross-listings of Chinese Firms. *Journal of International Financial Management and Accounting*. 19, no. 1 (January (1st Quarter/Winter) 2008): 1-27. [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1117623](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1117623)

Haiyan Zhou. Auditing Standards, Increased Accounting Disclosure, and Information Asymmetry: Evidence from an Emerging Market. *Journal of Accounting and Public Policy*. 26, no. 5 (October (4th Quarter/Autumn) 2007): 584-620.

Haiyan Zhou, Kai Koong, and Yan Xiong. Accounting Standards and Quality of Earnings Information: Evidence from an Emerging Economy. *Interscience: International Journal of Electronic Finance*. 1, no. 3 (July (3rd Quarter/Summer) 2007): 355-372.

Haiyan Zhou and Kai Koong. Earnings Management through Discretionary Accruals: Evidence from COMPUSTAT database. *International Journal of Services and Standards*. 2, no. 2 (April (2nd Quarter/Spring) 2006): 190-202.

Yan Xiong and Haiyan Zhou. Initial Public Offering, IPO Underpricing, and IPO Underperformance. *Review of Business Research*. 5, no. 2 (April (2nd Quarter/Spring) 2005): 157-163.

H Sami and Haiyan Zhou. A comparison of value relevance of accounting information in different segments of the Chinese stock market. Elsevier: *International Journal of Accounting*. 40, no. 4 (October (4th Quarter/Autumn) 2004): 403-427.

Haiyan Zhou. The Relationship between Auditing and Fraud: An Analytical Approach. China: *Auditing Theory and Practice* (1998): 51-53.

Haiyan Zhou. The Connotations of Fraud and Fraud Risk Factory Theory. China: *CPA Newsletters*. (1997): 1-6.

Haiyan Zhou. The Objective of Financial Management in Modern Enterprises. *Finance, Accounting & Auditing*. (1995): 9-15.

Chad Kwon and Haiyan Zhou. Chair Networking and Earnings Management. *Journal of Business Ethics*.

Chad Kwon and Haiyan Zhou. Chair social ties and corporate governance quality. *Improving the manuscript to try another submission: Target journals include both accounting and finance titles.*

Chad Kwon, Haiyan Zhou, Voluntary Disclosure and Information Asymmetry: Evidence from Carbon Emission Disclosures. *Journal of Accounting and Public Policy*.

Haiyan Zhou, Stephen Owusu-Ansah, and Joon Yang. Earnings Quality and Audit Opinion: a Study of the Resolution of Auditor Going concern Opinions. *International Journal of Auditing*.

#### **Other**

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[www.routledge.com/The-Routledge-Companion-to-Accounting-in-China/Zhou/p/book/9781138678538](http://www.routledge.com/The-Routledge-Companion-to-Accounting-in-China/Zhou/p/book/9781138678538)

Chad Kwon, Teofilo Ozuna, and Haiyan Zhou. Hospital ownership and efficiency types.

#### **Under Submission**

##### **Journal Articles**

Haiyan Zhou, Stephen Owusu-Ansah, and Joon Yang. Earnings Quality and Audit Opinion: a Study of the Resolution of Auditor Going concern Opinions. *International Journal of Auditing*.

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Chad Kwon, Haiyan Zhou, Voluntary Disclosure and Information Asymmetry: Evidence from Carbon Emission Disclosures. *Journal of Accounting and Public Policy*.

#### **Other**

Chad Kwon, Teofilo Ozuna, and Haiyan Zhou. Hospital ownership and efficiency types.

## AWARDS AND HONORS

Research Paper Award, Asia Pacific Journal of Financial Studies (2012)  
Student Research Mentor Award, COBA, University of Texas Pan American (2011)  
Who's Who Among America's Teachers. (2007)  
AAA International Accounting Section Doctoral/New Faculty Consortium Fellow, AAA (2005)  
Faculty Research Council Award, University of Texas-Pan American (2005)  
AAA New Faculty Consortium Fellow, AAA (2004)  
University Fellowship Recipient, Temple University (2002)  
AAA Doctoral Consortium Fellow. (2001)  
Graduate Assistantship Recipient, Temple University (1999)  
University Fellowship Recipient, Temple University (1998)  
Excellence Award Recipient, Xiamen University, China (1996)  
Guanghua Scholarship Recipient, Xiamen University, China (1996)  
University Scholarship Recipient, Nankai University, China (1994)

## PRESENTATIONS

Yun-Chia Yan, David Manry, and Haiyan Zhou. "CEO Age and the Likelihood of Financial Statement Fraud Litigation," 2020 AAA Annual Meeting, American Accounting Association, (August 11, 2020)

Haiyan Zhou. "Discussion of Board Reforms and Audit fees: International Evidence," American Accounting Association (AAA) 2019 Annual Conference, American Accounting Association (AAA), San Francisco, CA. (August 11, 2019)

Haiyan Zhou. "Discussion of Confucianism, Institutional Environment and corporate social responsibility," American Accounting Association (AAA) 2019 Annual Meeting, American Accounting Association (AAA), San Francisco, CA. (August 11, 2019)

Haiyan Zhou. "Investors' Perception of Critical Audit Matters: Evidence on Cross-listings from Emerging Markets," American Accounting Association (AAA) 2019 Annual Meeting, American Accounting Association (AAA), San Francisco, CA. (August 11, 2019)

Haiyan Zhou, Heibatollah Sami, Parveen Gupta, "COSO 2013 Internal Control Framework for SOX 404 Compliance and Information Asymmetry in U.S. Capital Markets," The American Accounting Association (AAA) Annual Conference 2018, The American Accounting Association (AAA), Washington DC. (August 2018)

Haiyan Zhou, Tingyong Zhong, "Business Strategy and cost stickness under different management expectation and institutional perspective," The European Accounting Association (EAA) Annual Congress 2018, The European Accounting Association (EAA), Milan Italy. (May 2018)

Haiyan Zhou, Heibatollah Sami, Parveen Gupta, and Kevin Lam. "Diversity and Firm financial and non-financial performance," University of Manitoba Accounting Research Symposium, University of Manitoba and Manitoba CPA society, Manitoba, Canada. (May 2018)

Guiru Hua, Chad Kwon, and Haiyan Zhou. "Market Sentiment, Policy Uncertainty, and Corporate Investment: Evidence from Obama's Affordable Care Act. Notes: Dr. Hua was a visiting scholar from East China University of Science and Technology in 2016.," American Accounting Association Annual Meeting, American Accounting Association, San Diego, California. (August 2017)

Haiyan Zhou, Heibatollah Sami, Parveen Gupta, and Kevin Lam. "Do Religion And Politics Impact Corporate Workforce Diversity Policy?," The American Accounting Association (AAA) Annual Conference 2017, The American Accounting Association (AAA), San Diego. (August 2017)

Haiyan Zhou, Jun Shao, Na Gong, and Junzi Zhang. "The Economic Consequences of Compensation Regulation and Its Contagion Effect: Evidence From China," The American Accounting Association (AAA) Annual Conference 2017, The American Accounting Association (AAA), San Diego. (August 2017)

Haiyan Zhou, Guiru Hua, and Chad Kwon. "Market Sentiment, Policy Uncertainty, and Corporate Investment: Evidence from Obama's Affordable Care Act. Notes: Dr. Hua was a visiting scholar from East China University of Science and Technology in 2016.," European Accounting Association Annual Congress, European Accounting Association, Valencia Spain. (May 2017)



Haiyan Zhou, Heibatollah Sami, Parveen Gupta, and Kevin Lam. "Do Religion And Politics Impact Corporate Workforce Diversity Policy?," The European Accounting Association (EAA) Annual Congress 2017, The European Accounting Association (AAA) , Valencia, Spain. (May 2017)

Haiyan Zhou, Jun Shao, Na Gong, and Junzi Zhang. "The Economic Consequences of Compensation Regulation and Its Contagion Effect: Evidence From China," The European Accounting Association (EAA) Annual Congress 2017, The European Accounting Association (EAA) , Valencia, Spain. (May 2017)

Haiyan Zhou, A. Maggina, and S. Owusu-Ansah. "Board Characteristics, Audit Committee and Firm Performance: Evidence from Greece," The American Accounting Association (AAA) Annual Conference 2016, The American Accounting Association (AAA) , New York City. (August 2016)

Chad Kwon, Gungfu Zhang, and Haiyan Zhou. "Social Capital, Monetary Policy, and Investment Efficiency," American Accounting Association Annual Meeting, American Accounting Association, New York City. (August 9, 2016)

Haiyan Zhou, D. Yang, and H. Chen. "Does Internal Control Lead to Excessive Risk-Aversion? - Evidence from Cash Policy of Chinese Listed Firm ," The European Accounting Association (EAA) Annual Conference 2016, The European Accounting Association (EAA), Maastricht, Netherland. (May 2016)

Chad Kwon, Haiyan Zhou, and Dave Jackson. "AACSB's Accreditation Eligibility Amendment and Research Productivity of Accounting Faculty: A Study on the Past Decade," European Accounting Association Annual Congress, European Accounting Association, Maastricht, the NL. (May 10, 2016)

Chad Kwon, Haiyan Zhou, and Ajay Adhikari. "Voluntary Disclosure and Information Asymmetry: Evidence from Carbon Emission Disclosures," European Accounting Association Annual Congress, European Accounting Association, Maastricht, the NL. (May 10, 2016)

Haiyan Zhou and C. Kwon. "Executive Networking and Earnings Management," The American Accounting Association (AAA) Annual Conference 2015, The American Accounting Association (AAA), (August 2015)

Chad Kwon and Haiyan Zhou. "Board of director networking and earnings management," American Accounting Association Annual Meeting, American Accounting Association, Chicago. (August 10, 2015)

Haiyan Zhou, H. Chen, and L. Xing. "Product Market Competition and Performance Sensitivity of Executive Compensation," The European Accounting Association (EAA) Annual Conference 2015, The European Accounting Association (EAA) , Glasgow, UK. (May 2015)

Haiyan Zhou, H. Chen, and L. Xing. "Product Market Competition and Performance Sensitivity of Executive Compensation," The American Accounting Association (AAA) International Accounting Section Mid-year Conference 2015, The American Accounting Association (AAA) International Accounting Section , (January 2015)

Haiyan Zhou. "Peer Group and Audit Fees in Chinese Firms," The American Accounting Association (AAA) Annual Conference 2014, The American Accounting Association (AAA), Atlanta, GA, USA. (August 2014)

Haiyan Zhou. "Product Market Competition, Competitive Advantage and Audit Fees: Evidence from China's Audit Market," The American Accounting Association (AAA) Annual Conference 2014, The American Accounting Association (AAA) , Atlanta, GA, USA. (August 2014)

Haiyan Zhou. "Peer Group and Audit Fees in Chinese Firms," The European Accounting Association (EAA) Annual Conference 2014 , The European Accounting Association (EAA), Tallinn. (May 2014)

Haiyan Zhou. "Product Market Competition, Competitive Advantage and Audit Fees: Evidence from China's Audit Market," The European Accounting Association (EAA) Annual Conference 2014, The European Accounting Association (EAA) , Tallinn. (May 2014)

Haiyan Zhou. "Peer Group and Audit Fees in Chinese Firms," The American Accounting Association (AAA) International Accounting Section Mid-year Conference 2014, The American Accounting Association (AAA) , San Antonio, TX, USA. (February 2014)

Haiyan Zhou. "Audit Committee and Firm Performance: Evidence from Greece," The American Accounting Association (AAA) Annual Conference 2013, The American Accounting Association (AAA) , Anaheim, CA, USA. (August 2013)

Haiyan Zhou. "Public Reporting on Internal Control under Sarbanes-Oxley and Information Asymmetry," The American Accounting Association (AAA) Annual Conference 2013, The American Accounting Association (AAA), Anaheim, CA, USA. (August 2013)

Haiyan Zhou. "Public Reporting on Internal Control under Sarbanes-Oxley and Information Asymmetry." The European Accounting Association (EAA) Annual Conference 2013, Paris. (May 2013)

Haiyan Zhou. "Restoring Trust among Investors after Shredded Auditor Reputation: Evidence from China." The American Accounting Association (AAA) Annual Conference 2012, , Washington D. C.. (August 2012)

Haiyan Zhou. "Restoring Trust among Investors after Shredded Auditor Reputation: Evidence from China." The

Canadian Academic Accounting Association , Charlottetown. (May 2012)

Haiyan Zhou. "Restoring Trust among Investors after Shredded Auditor Reputation: Evidence from China." The European Accounting Association (EAA) Annual Conference 2012, Ljubljana. (May 2012)

Haiyan Zhou. "Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China," The Journal of Contemporary Accounting and Economics 2012 Annual Conference, The Journal of Contemporary Accounting and Economics , Kuala Lumpur, Malaysia. (January 2012)

Haiyan Zhou. "The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market." China Journal of Accounting Research Annual Conference 2011, Xiamen. (December 2011)

Haiyan Zhou, Kevin Lam, and Heibatollah Sami. "Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China." The American Accounting Association (AAA) Annual Conference 2011, Denver. (August 2011)

Haiyan Zhou, Parveen Gupta, and Heibatollah Sami. "Internal Control Reporting under SOX Section 302 and Information Asymmetry." The American Accounting Association (AAA) Annual Conference 2011, Denver. (August 2011)

Haiyan Zhou and Junxiong Fang. "Peer Group in Audit Pricing." The American Accounting Association (AAA) Annual Conference 2011, Denver. (August 2011)

Haiyan Zhou. "Discussion of Board Reforms and Audit Fees: International Evidence," American Accounting Association (AAA) 2019 Annual Meeting, American Accounting Association (AAA) , San Francisco, CA. (August 11, 2011)

Haiyan Zhou. "Changes in the Value Relevance of Accounting Information over Time: Evidence from the emerging markets of China." The Canadian Academic Accounting Association (CAAA) Annual Conference 2011, Toronto. (May 2011)

Haiyan Zhou, Parveen Gupta, and Heibatollah Sami. "Internal Control Reporting under SOX Section 302 and Information Asymmetry." The European Accounting Association (EAA) Annual Conference 2011, Rome, Italy. (April 2011)

Haiyan Zhou and Junxiong Fang. "Peer Group in Audit Pricing." The European Accounting Association (EAA) Annual Conference 2011, Rome, Italy. (April 2011)

Haiyan Zhou. "The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market." The American Accounting Association (AAA) Annual Conference 2010, San Francisco. (August 2010)

Haiyan Zhou. "Predicting the Likelihood of Consumption of Non-audit Services Provided by CPA firms through Audit Client Characteristics." The European Accounting Association (EAA) Annual Conference 2010, Istanbul, Turkey. (May 2010)

Haiyan Zhou. "The Impact of Sarbanes Oxley Act on Risk Premium and Price Volatility, a Kalman Filter Approach." The European Accounting Association (EAA) Annual Conference 2010, (May 2010)

Haiyan Zhou. "The Role of Cross-Listing, Foreign Ownership, and State Ownership in Dividend Policy in an Emerging Market," The European Accounting Association (EAA) Annual Conference 2010, The European Accounting Association (EAA) , Istanbul, Turkey. (May 2010)

Haiyan Zhou, Heibatollah Sami, and Jay Choi. "The Impacts of State Ownership on Information Asymmetry: Evidence from an Emerging Market," The China Journal of Accounting Research Annual Conference 2009, The China Journal of Accounting Research, Hang Zhou, China. (December 2009)

Haiyan Zhou, Heibatollah Sami, and Parveen Gupta. "Internal Control Reporting under SOX Sections 302 and 404 and Information Asymmetry," The American Accounting Association (AAA) 2009 Annual Conference, The American Accounting Association (AAA), New York City, NY, USA. (August 2009)

Haiyan Zhou. "Compliance of Internal Control Provisions under Sarbanes-Oxley Act and Information Asymmetry," The American Accounting Association 2009 Annual Conference, The American Accounting Association (AAA), New York City, New York, USA. (August 2009)

Haiyan Zhou and Stephen Owusu-Ansah. "The Impact of Increased Disclosure on Trading Volume Sensitivity to Stock Return: a Study of International Cross-Listings," The European Accounting Association (EAA) 2009 Annual Conference, The European Accounting Association (EAA), Tampere, Finland. (May 2009)

Haiyan Zhou and Stephen Owusu-Ansah. "Compliance of Internal Control Provisions under Sarbanes-Oxley Act and Information Asymmetry," The European Accounting Association (EAA) Conference 2009 Annual Conference, The European Accounting Association (EAA) , Tampere, Finland. (May 2009)

Haiyan Zhou. "Investor Perceptions of Auditor Reports under Section 404 of the ," The American Accounting Association (AAA) Annual Conference 2008, American Accounting Association, Anaheim, CA, USA. (August

2008)

Haiyan Zhou. "Corporate Ownership and Bid-Ask Spread: Evidence on Information Asymmetry in Chinese Capital Markets," The American Accounting Association (AAA) International Accounting Section 2008 Midyear Conference of American Accounting Association, The American Accounting Association (AAA), San Diego, USA. (February 2008)

Haiyan Zhou. "Do Auditing Standards Improve Information Environment of Public Companies? Evidence from an Emerging Market," The International Journal of Accounting (IJA) Symposium 2007, The International Journal of Accounting/UIUC, Hawaii, USA. (July 2007)

Haiyan Zhou. "Ownership, Information Asymmetry and Bid-ask Spread," The American Accounting Association (AAA) 2006 Annual Conference, The American Accounting Association (AAA), Washington, D.C.. (August 2006)

Haiyan Zhou. "Auditor Independence Regulation and Audit Quality: the Disaffiliation Program in Chinese Emerging Market," American Accounting Association Annual Conference 2005, American Accounting Association, San Francisco, USA. (August 2005)

Haiyan Zhou. "The Impact of Increased Accounting Disclosure on Information Asymmetry:," American Accounting Association Annual Conference 2004, American Accounting Association, Orlando, USA. (August 2004)

Haiyan Zhou. "Resolving Going Concern and Earnings Response Coefficient," The XIV ACME International conference on Pacific Rim Management, ACME, Chicago. (July 2004)

Haiyan Zhou. "The Impact of Increased Accounting Disclosure on Information Asymmetry: Evidence from an Emerging Market.," The American Accounting Association (AAA) International Accounting Section 2004 Midyear Conference, The American Accounting Association (AAA), San Diego, CA, USA. (April 2004)

Haiyan Zhou. "Market Segmentation and Value Relevance of Accounting Information: Evidence from A-share and B-share Chinese Stock Markets," The Asia-Pacific Journal of Accounting and Economics 2002 Symposium, The Asia-Pacific Journal of Accounting and Economics, Hong Kong. (January 2002)

## **TEACHING**

### **Courses Taught**

Accounting Theory

Aud Rsch

Auditing

Cap Mkt Research

Comps Independent Study

Fundamentals of Auditing

Internal Auditing

Intro to Fin Accounting

Scholarship Seminar

### **Directed Student Learning**

Dissertation Committee Member. Chad Kwon, (August 2015)

Dissertation Committee Member. Andres Bello, (January 2014)

Dissertation Committee Member. Lu Sui, (August 2015 - December 2017)

Dissertation Committee Member. Fang Fang, , Economics and Finance (UTPA). (September 2010 - August 2013)

Dissertation Committee Member. Robert Killings, (September 2011 - December 2012)

Dissertation Committee Member. Yongli Luo, , Economics and Finance (UTPA). (January 2011 - August 2012)

Dissertation Committee Member. Alma D Hales, , Economics and Finance (UTPA). (August 2010 - August 2012)

Graduate Supervised Research. Sidika Ozturk, "Audit fee", Economics and Finance (UTPA). (September 2007 - August 2011)

Undergraduate Honors Thesis. Ruby Campuzano, "The Relation between Disclosure of Code of Ethics and Corporate", Accounting & Business Law (UTPA). (September 2007 - August 2010)

Graduate Supervised Research. Ruben Rodriguez, "Fraud frequency, fraud type and auditor litigation risk" , Accounting & Business Law (UTPA). (September 2008 - August 2009)

Undergraduate Honors Thesis. Ivan Cantu, "Continuous Auditing" , Accounting & Business Law (UTPA). (August 2007 - August 2008)

## **SERVICE**

### **Department Service**

Faculty Advisor, International Program Office. (September 2019)  
Committee Member, MACC committee. (September 2019)  
Faculty Mentor, New Faculty Mentor. (September 2019)  
Committee Member, Personnel Committee. (September 2019)  
Committee Chair, PHD faculty committee. (September 2019)  
Faculty Mentor, New Faculty Mentor. (September 1, 2018 - September 30, 2019)  
Faculty Advisor, International Program Office. (September 2018 - August 2019)  
Committee Member, MACC committee. (September 2018 - August 2019)  
Committee Chair, Personnel Committee Post Tenure Review. (September 2018 - August 2019)  
Committee Chair, PHD faculty committee. (September 2018 - August 2019)  
Other, Course Development for PHD students with minor in accounting. (September 2017 - August 2018)  
Faculty Advisor, International Program Office. (September 2017 - August 2018)  
Committee Member, MACC committee. (September 2017 - August 2018)  
Faculty Mentor, New Faculty Mentor. (September 2017 - August 2018)  
Committee Member, Personnel Committee. (September 2017 - August 2018)  
Faculty Advisor, International Program Office. (September 2016 - August 2017)  
Committee Member, MACC committee. (September 2016 - August 2017)  
Faculty Mentor, New Faculty Mentor. (September 2016 - August 2017)  
Committee Member, Personnel Committee. (September 2016 - August 2017)  
Faculty Advisor, International Program Office. (September 2015 - August 2016)  
Committee Member, Merit Committee. (September 2015 - August 2016)  
Committee Member, Tenure and Promotion Committee. (September 2015 - August 2016)  
Committee Member, Faculty Recruiting Committee. (September 2014 - August 2015)  
Faculty Advisor, International Program Office. (September 2014 - August 2015)  
Committee Member, MACC committee. (September 2014 - August 2015)  
Committee Member, New Faculty Mentor. (September 2014 - August 2015)  
Committee Member, Tenure and Promotion Committee. (September 2014 - August 2015)  
Faculty Advisor, International Program Office. (September 2013 - September 2014)  
Committee Member, Chair Search Committee. (September 2013 - August 2014)  
Committee Member, Curriculum Committee. (September 2013 - August 2014)  
Committee Member, Faculty Recruiting Committee. (September 2013 - August 2014)  
Committee Member, MACC committee. (September 2013 - August 2014)  
Committee Member, Merit Committee. (September 2013 - August 2014)  
Committee Member, Merit Standard Committee. (September 2013 - August 2014)  
Committee Member, New Faculty Mentor. (September 2013 - August 2014)

Committee Member, Tenure and Promotion Committee. (September 2013 - August 2014)  
Committee Member, Curriculum Committee. (September 2012 - August 2013)  
Committee Member, Faculty Recruiting Committee. (September 2012 - August 2013)  
Committee Member, Merit Committee. (September 2012 - August 2013)  
Committee Member, Merit Standard Committee. (September 2012 - August 2013)  
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Committee Member, Curriculum Committee. (September 2011 - August 2012)  
Committee Member, Faculty Recruiting Committee. (September 2011 - August 2012)  
Committee Member, Merit Committee. (September 2011 - August 2012)  
Committee Member, Merit Standard Committee. (September 2011 - August 2012)  
Committee Member, New Faculty Mentor. (September 2011 - August 2012)  
Committee Member, Tenure and Promotion Committee. (September 2011 - August 2012)  
Committee Member, Curriculum Committee. (September 2010 - August 2011)  
Committee Chair, Faculty Search Committee. (September 2010 - August 2011)  
Committee Member, Merit Committee. (September 2010 - August 2011)  
Committee Member, Merit Standard Committee. (September 2010 - August 2011)  
Committee Member, New Faculty Mentor. (September 2010 - August 2011)  
Committee Member, Tenure and Promotion Committee. (September 2010 - August 2011)  
Committee Chair, Chair Search Committee. (September 2009 - August 2010)  
Committee Member, Curriculum Committee. (September 2009 - August 2010)  
Committee Member, Faculty Recruiting Committee. (September 2009 - August 2010)  
Committee Member, Merit Committee. (September 2009 - August 2010)  
Committee Member, Merit Standard Committee. (September 2009 - August 2010)  
Committee Member, New Faculty Mentor. (September 2009 - August 2010)  
Committee Member, Tenure and Promotion Committee. (September 2009 - August 2010)  
Committee Member, Faculty Recruiting Committee. (September 2007 - May 2010)  
Committee Member, Curriculum Committee. (September 2008 - August 2009)  
Committee Member, Faculty Recruiting Committee. (September 2008 - August 2009)  
Committee Member, Graduate Student Appeal Committee. (September 2008 - August 2009)  
Committee Member, Merit Committee. (September 2008 - August 2009)  
Committee Member, Merit Standard Committee. (September 2008 - August 2009)  
Committee Member, Merit Standard Committee. (September 2008 - August 2009)  
Committee Member, New Faculty Mentor. (September 2008 - August 2009)  
Committee Member, Curriculum Committee. (September 2007 - August 2008)  
Committee Member, Faculty Recruiting Committee. (September 2007 - August 2008)  
Committee Member, Ad-hoc Graduate Student Appeal Committee. (September 2006 - August 2007)  
Committee Member, Curriculum Committee. (September 2006 - August 2007)  
Committee Member, ACC 2421 Content Ad-hoc Committee. (September 2005 - August 2006)  
Committee Member, Calculator Policy task forth work. (September 2005 - August 2006)  
Committee Member, Curriculum Committee. (September 2005 - August 2006)

Committee Member, Faculty Recruiting Committee. (September 2005 - August 2006)  
Committee Member, Faculty Recruiting Committee. (September 2005 - August 2006)  
Committee Member, Faculty Recruiting Committee. (September 2005 - August 2006)  
Committee Member, Merit Committee. (September 2005 - August 2006)  
Committee Member, ACC 2421 Content Ad-hoc Committee. (September 2004 - August 2005)  
Committee Member, Calculator Policy task forth work. (September 2004 - August 2005)  
Committee Member, Curriculum Committee. (September 2004 - August 2005)

### **College Service**

Committee Member, COBE Annual Review Policy Task Force. (September 2018)  
Committee Member, COBE Tenure and Promotion Policy Task Force. (September 2018)  
Participant, Graduate Faculty Council. (September 2018)  
Committee Member, PHDACC committee. (September 2018)  
Committee Member, COBE Annual Review Policy Task Force. (September 2017 - August 2018)  
Committee Member, COBE Tenure and Promotion Policy Task Force. (September 2017 - August 2018)  
Committee Member, Doctoral Faculty Council. (September 2017 - August 2018)  
Participant, Graduate Faculty Council. (September 2017 - August 2018)  
Committee Member, PHDACC committee. (September 2017 - August 2018)  
Committee Member, COBE Annual Review Policy Task Force. (September 2016 - August 2017)  
Committee Member, COBE Tenure and Promotion Policy Task Force. (September 2016 - August 2017)  
Committee Member, Doctoral Faculty Council. (September 2016 - August 2017)  
Committee Member, Graduate Faculty Council. (September 2016 - August 2017)  
Committee Member, PHDACC committee. (September 2016 - August 2017)  
Committee Member, COBE Annual Review Policy Task Force. (September 2015 - August 2016)  
Committee Member, COBETenure and Promotion Policy Task Force. (September 2015 - August 2016)  
Committee Member, Doctoral Faculty Council. (September 2015 - August 2016)  
Committee Member, Graduate Faculty Council. (September 2015 - August 2016)  
Committee Member, PHDACC committee. (September 2015 - August 2016)  
Committee Member, Curriculum Committee. (September 2014 - August 2015)  
Committee Member, Doctoral Faculty Council. (September 2014 - August 2015)  
Committee Member, Graduate Faculty Council. (September 2014 - August 2015)  
Committee Member, Curriculum Committee. (September 2007 - August 2015)  
Committee Member, Affirmative Action Advocate (AAA), CIS Faculty Recruiting Committee. (September 2013 - August 2014)  
Committee Member, Curriculum Committee. (September 2013 - August 2014)  
Committee Member, Doctoral Faculty Council. (September 2013 - August 2014)  
Committee Member, Graduate Faculty Council. (September 2013 - August 2014)  
Committee Member, Research & Faculty Development Committee. (September 2013 - August 2014)  
Committee Member, Teaching Innovation Committee. (September 2013 - August 2014)  
Committee Member, Teaching Innovation Committee. (September 2010 - August 2014)  
Committee Member, Affirmative Action Advocate (AAA), CIS Faculty Recruiting Committee. (September 2012 - August 2013)  
Committee Member, Curriculum Committee. (September 2012 - August 2013)

Committee Member, Doctoral Faculty Council. (September 2012 - August 2013)

Committee Member, Graduate Faculty Council. (September 2012 - August 2013)

Committee Member, PHDACC. (September 2012 - August 2013)

Committee Member, Research & Faculty Development Committee. (September 2012 - August 2013)

Committee Member, Teaching Innovation Committee. (September 2012 - August 2013)

Committee Member, Affirmative Action Advocate (AAA), CIS Faculty Recruiting Committee. (September 2011 - August 2012)

Committee Member, Curriculum Committee. (September 2011 - August 2012)

Committee Member, Doctoral Faculty Council. (September 2011 - August 2012)

Committee Member, Graduate Faculty Council. (September 2011 - August 2012)

Committee Member, PHDACC. (September 2011 - August 2012)

Committee Member, Research & Faculty Development Committee. (September 2011 - August 2012)

Committee Member, Teaching Innovation Committee. (September 2011 - August 2012)

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Committee Member, Doctoral Faculty Council. (September 2010 - August 2011)

Committee Member, Graduate Faculty Council. (September 2010 - August 2011)

Committee Member, PHDACC. (September 2010 - August 2011)

Committee Member, Research & Faculty Development Committee. (September 2010 - August 2011)

Committee Member, Teaching Innovation Committee. (September 2010 - August 2011)

Committee Member, Affirmative Action Advocate (AAA), CIS Faculty Recruiting Committee. (September 2009 - August 2010)

Committee Member, Doctoral Faculty Council. (September 2009 - August 2010)

Committee Member, Graduate Faculty Council. (September 2009 - August 2010)

Committee Member, Research & Faculty Development Committee. (September 2009 - August 2010)

Committee Member, Ad-hoc Undergraduate Student Appeal Committee. (September 2008 - August 2009)

Committee Member, Affirmative Action Advocate (AAA), CIS Faculty Recruiting Committee. (September 2008 - August 2009)

Committee Member, Doctoral Faculty Council. (September 2008 - August 2009)

Committee Member, Graduate Faculty Council. (September 2008 - August 2009)

Committee Member, Research & Faculty Development Committee. (September 2008 - August 2009)

Committee Member, Graduate Faculty Council. (September 2007 - August 2008)

Committee Member, Research & Faculty Development Committee. (September 2007 - August 2008)

Committee Member, Graduate Faculty Council. (September 2006 - August 2007)

Committee Member, Graduate Faculty Council. (September 2005 - August 2006)

Committee Member, Graduate Faculty Council. (September 2004 - August 2005)

Committee Member, Retention Advisement Program. (September 2003 - August 2004)

### **University Service**

Committee Member, WFN Wellness Committee. (September 2019)

Committee Member, Yong Lang Scholarship Committee. (February 2019)

Committee Member, WFN Wellness Committee. (September 2018 - August 2019)

Committee Member, University Department Chair Council. (February 1, 2019 - June 1, 2019)



Committee Member, WFN Wellness Committee. (September 2017 - August 2018)

Committee Member, WFN Wellness Committee. (September 2016 - August 2017)

Committee Member, University Audit Committee, UTPA. (September 2014 - August 2015)

Committee Member, University Honor Program Council, UTPA . (September 2014 - August 2015)

Committee Member, University Audit Committee, UTPA. (September 2013 - August 2014)

Committee Member, University Honor Program Council, UTPA . (September 2013 - August 2014)

Committee Member, University Audit Committee, UTPA. (September 2012 - August 2013)

Committee Member, University Honor Program Council, UTPA . (September 2012 - August 2013)

Faculty Advisor, University Honor Program. (September 2012 - August 2013)

Committee Member, University Audit Committee, UTPA. (September 2011 - August 2012)

Committee Member, University Honor Program Council, UTPA . (September 2011 - August 2012)

Committee Member, University Academic Advisory Council. (September 2010 - August 2011)

Committee Member, University Academic Advisory Council. (September 2009 - August 2010)

Committee Member, University Academic Advisory Council. (September 2008 - August 2009)

Committee Member, University Academic Advisory Council. (September 2007 - August 2008)

Faculty Advisor, University Honor Program. (September 2007 - August 2008)

Committee Member, University Academic Integrity Council. (September 2006 - August 2007)

Committee Member, University Program Review Committee. (September 2006 - August 2007)

Committee Member, University Research Council. (September 2006 - August 2007)

Other, Ford Salute to Education Scholarship applications. (September 2005 - August 2006)

Committee Member, University Academic Integrity Council. (September 2005 - August 2006)

Committee Member, University Program Review Committee. (September 2005 - August 2006)

Committee Member, University Research Council. (September 2005 - August 2006)

Other, Ford Salute to Education Scholarship applications. (September 2004 - August 2005)

Faculty Mentor, IT Summit 2005. (September 2004 - August 2005)

Committee Member, University Global Week 2003 Program. (September 2003 - August 2004)

Guest Speaker, University Retention Advisement Program. (September 2003 - August 2004)

### **Development Activities Attended**

Conference Attendance, "Effective Learning Strategy," American Accounting Association (AAA). (August 11, 2019 - August 13, 2019)

Conference Attendance, "Effective Learning Strategy," American Accounting Association (AAA). (August 4, 2018 - August 8, 2018)

Conference Attendance, "Effective Learning Strategy," American Accounting Association (AAA). (August 4, 2017 - August 7, 2017)

Conference Attendance, "Effective Learning Strategies," American Accounting Association. (August 8, 2016 - August 10, 2016)

Conference Attendance, "Conference on Teaching and Learning in Accounting (CTLA) ," American Accounting Association. (August 8, 2015 - August 12, 2015)

Faculty Fellowship, "Accounting Programs Leadership Group," American Accounting Association. (August 8, 2015 - August 12, 2015)

Conference Attendance, "Conference on Teaching and Learning in Accounting (CTLA)," American Accounting Association. (August 3, 2014 - August 6, 2014)

Workshop, "Online Course Development," COLTT. (April 2013 - August 2013)

Conference Attendance, "Conference on Teaching and Learning in Accounting — CTLA," American Accounting

Association. (August 3, 2013 - August 7, 2013)

Seminar, "Educational Component (OEC) Digital Skills ," UTPA. (July 2012 - August 2012)

Seminar, "Online Educational Component BLACKBOARD LEARN ," UTPA. (July 2012 - August 2012)

Conference Attendance, "Effective Learning Strategies," American Accounting Association. (August 2011 - August 2011)

Conference Attendance, "Effective Learning Strategies," American Accounting Association. (August 1, 2010 - August 4, 2010)

Conference Attendance, "Effective Learning Strategies," American Accounting Association. (August 4, 2009 - August 5, 2009)

Workshop, "Academic Advising," National Academic Advising Association and UTPA . (September 18, 2008 - September 19, 2008)

Conference Attendance, "Effective Learning Strategies," American Accounting Association. (August 4, 2008 - August 5, 2008)

Seminar, "UT TeleCampus," University of Texas Austin. (February 22, 2007 - February 23, 2007)

"CLTT WebCT Instruction," University of Texas Pan American. (December 7, 2006)

Conference Attendance, "Effective Learning Strategies," American Accounting Association. (August 7, 2006 - August 8, 2006)

Conference Attendance, "Effective Learning Strategies," American Accounting Association. (August 8, 2005 - August 9, 2005)

Workshop, "WebCT Instruction," University of Texas Pan American. (September 2004)

Conference Attendance, "Effective Learning Strategies ," American Accounting Association. (August 10, 2004 - August 11, 2004)

### **Professional Service**

Chairperson , ARA International Accounting Symposium 2019 , Chongqing . (September 2018)

Reviewer, Ad Hoc Reviewer , International Accounting and Finance (September 2016)

Editor, Journal Editor , Asian Review of Accounting (September 2013)

Reviewer, Journal Article , Journal of Accounting in Emerging Markets (March 2010)

Reviewer, Journal Article , International Journal of Accounting, Auditing, and Performance Evaluation (May 2009)

Reviewer, Journal Article , International Journal of Accounting (May 2009)

Reviewer, Conference Paper , European Accounting Association (September 2008)

Reviewer, Journal Article , European Accounting Review (September 2008)

Reviewer, Journal Article , International Journal of Services and Standards (September 2008)

Reviewer, Journal Article , Managerial Finance (January 2008)

Editorial Review Board Member , Journal of International Accounting, Auditing and Taxation (October 2005)

Member , Institute of Internal Auditing (September 2004)

Reviewer, Conference Paper , International Accounting Section Midyear Conference, American Accounting Association (September 2004)

Member , American Accounting Association (AAA) (September 2003)

Chairperson , ARA International Accounting Symposium 2018 , Taipei , (September 2017 - August 2018)

Reviewer, Ad Hoc Reviewer , Tenure and Promotion Committee/University of Massachusetts Dartmouth (September 2017 - August 2018)

Chairperson , ARA International Accounting Symposium 2017 , Hangzhou . (September 2016 - August 2017)

Committee Member , Tenure and Promotion Committee/University of Old Dominion (September 2016 - August 2017)

Judge , Tenure and Promotion Committee/Zhejiang University (September 2016 - August 2017)

Chairperson , ARA International Accounting Symposium 2016 , Zhezhou . (September 2015 - August 2016)  
Editor, Journal Editor , Asian Review of Accounting (September 2015 - August 2016)  
Editor, Journal Editor , Asian Review of Accounting (September 2014 - August 2015)  
Editorial Review Board Member , Review of Accounting in Emerging Markets (September 2014 - August 2015)  
Session Chair , International Accounting Section Midyear Conference American Accounting Association (2014 - 2014)  
Editor, Journal Editor , Asian Review of Accounting (September 2013 - August 2014)  
Editorial Review Board Member , Review of Accounting in Emerging Markets (September 2013 - August 2014)  
Session Chair , American Accounting Association Annual Conference (2006 - 2013)  
Grant Evaluator, External , Hong Kong Research Grant Council (September 2012 - August 2013)  
Editorial Review Board Member , Review of Accounting in Emerging Markets (September 2012 - August 2013)  
Editorial Review Board Member , Review of Accounting in Emerging Markets (September 2011 - August 2012)  
Reviewer, Conference Paper , Canadian Accounting Association Annual Conference (2011 - 2011)  
Session Chair , European Accounting Association Annual Conference (2009 - 2011)  
Editorial Review Board Member , Review of Accounting in Emerging Markets (September 2010 - August 2011)  
Reviewer, Journal Article , Advances in Accounting (September 2009 - August 2010)  
Committee Member , Strategic Planning Committee, International Accounting Section, American Accounting Association (September 2006 - August 2007)  
Session Chair , International Accounting Section Midyear Conference American Accounting Association (2006 - 2006)  
Committee Member , Strategic Planning Committee, International Accounting Section, American Accounting Association (September 2005 - August 2006)  
Session Chair , International Accounting Section Midyear Conference, American Accounting Association (2005 - 2005)  
Reviewer, Conference Paper , American Accounting Association Annual Conference (September 2004 - August 2005)

### **Professional Memberships**

American Finance Association (AFA) (September 2016)  
Academy of Economics and Finance (2010 - Present)  
Academy of Accounting and Financial Studies (2008 - Present)  
European Accounting Association (EAA) (September 2008)  
Institute of Internal Auditing (IIA) (May 2005)  
American Accounting Association (AAA) (September 2002)