

Li-Lin Sunny Liu

California State University, Dominguez Hills
Department of Accounting & Finance
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EDUCATION

Florida International University, School of Accounting, Miami, FL

Ph.D. in Accounting, December 2007

California State University, Los Angeles, School of Business and Economics, Los Angeles, CA

M.S. in Accountancy, December 1995

Tunghai University, Department of Foreign Language and Literature, Taichung, TW

B.A. in Foreign Language and Literature, June 1987

RESEARCH

Research Interests

Internal controls and auditing, financial accounting, corporate governance, healthcare accounting

Research Paper

Journal publication:

“Ownership Structure, Capital Reduction, and Firm Performance,” (with Leonard Branson and Xinmei Xie), Journal of International Finance and Economics, October 2015.

“Client Importance and Auditor Independence,” (with Dana Forgione, Xinmei Xie, and Leonard Branson), Journal of International Business and Economics, October 2014.

“Earnings Management in Poor Performers,” (with Xinmei Xie and Leonard Branson), Journal of International Finance and Economics, October 2014.

“The Association between Dividend Policy and Earnings Management,” (with Clark Wheatley, Farrukh Suvankulov, Mustafa Younis, and Xinmei Xie), Journal of International Finance Studies, October 2013.

“Aggregate Analysts’ Revisions and Market Reaction,” (with Xinmei Xie), Journal of International Finance and Economics, March 2013.

“A Comparative Analysis of the CVP Structure of Nonprofit Teaching and For-profit Non-Teaching Hospitals,” (with Dana Forgione and Mustafa Younis), Journal of Healthcare Finance, October 2012.

“Hospital Financial Distress, Recovery and Closure: Managerial Incentives and Political Costs,” (with Kathy Jervis, Dana Forgione, and Mustafa Younis), Journal of Public Budgeting, Accounting, & Financial Management, Spring 2011.

“Financial Restatements and Shareholder Ratifications of the Auditor,” (with K. Raghunandan and D. Rama), Auditing: A Journal of Practice & Theory, May 2009.

“Auditor Industry Specialization, Client Bargaining Power, and Audit Fees,” (with Hua-Wei Huang, K. Raghunandan, and D. Rama), Auditing: A Journal of Practice & Theory, May 2007.

Paper under the third-round review:

“The Use of Hierarchical Linear Modeling to Address Lack-of-independence in Empirical Auditing Research,” (with Yu-Shan Chang, Clark Wheatley, Min-Jeng Shiue, and Yu-Jr Lin), European Accounting Review

Paper under the first-round review:

“Audit Partner Independence and Business Affiliation,” (with Yu-Shan Chang, Chia-Yu Chiang, and Xinmei Xie), Australian Accounting Review

“New Clients, Audit Quality, and Auditor Industry Expertise,” (with Xinmei Xie, Yu-Shan Chang, and Dana Forgione), International Journal of Auditing

“The Impact of Audit Committee Quality on the Cost of Debt,” (with Hsiu-Mei, Liao, Clark Wheatley, and Jan-Zan Lee), Accounting Horizons

Work in Progress:

“Fair Value, Auditor Industry Specialization, and Value Relevance of Financial Products in the Financial Services Industry,” (with Hsiu-Mei Liao, Clark Wheatley, and Leonard Branson)

“Signing Auditors, Audit Quality, and Market Perception,” (with Shu-Wei Hsu, Xinmei Xie, and Jan-Zan Lee)

“An Investigation of Corporate Payout Form Mix: Stock Repurchases vs. Dividends,” (with Xinmei Xie, Tayyeb Shabbir, and Clark Wheatley)

“Auditors’ Accounting Conservatism and Going Concern Reports,” (with Shu-Wei Hsu and Clark Wheatley)

“Corporate Payout and Earnings Quality,” (with Xinmei Xie, Tayyeb Shabbir, and Clark Wheatley)

“Hospital Financial Distress, Recovery and Closure: Managerial Incentives and Political Costs,” (with Dana Forgione and Mustafa Younis), - follow up using 2005-2014 data

Research Grant (the Sally Casanova Memorial Mini-Grant Program):

“A Comparative Analysis of the CVP Structure of Teaching and Non-Teaching Hospitals” – November 2008

TEACHING

Teaching Interests

Financial Accounting, Managerial (Cost) Accounting, Intermediate Accounting, Advanced Accounting, Auditing, Advanced Auditing

Teaching Experiences

Assistant Professor, California State University - Dominguez Hills, Department of Accounting and Finance

Fall 2015

Auditing 4.35/5.00

Advanced Topics in Accounting (MBA online) 4.35/5.00

Spring 2015

Internal Auditing 4.55/5.00 & 4.40/5.00

Intermediate Accounting I 4.75/5.00

Fall 2014

Internal Auditing 4.70/5.00

Advanced Accounting 4.40/5.00

Advanced Topics in Accounting (MBA online) 4.50/5.00

Spring 2014

Internal Auditing 4.90/5.00 & 5.00/5.00

Intermediate Accounting I 4.70/5.00

Fall 2013

Internal Auditing 5.00/5.00

Cost Accounting 4.55/5.00

Advanced Topics in Accounting (MBA online) 4.65/5.00

Spring 2013

Intermediate Accounting I 4.85/5.00

Internal Auditing 5.00/5.00

Internal Auditing 4.65/5.00

Fall 2012

Financial Accounting 4.35/5.00

Internal Auditing 4.85/5.00

Advanced Topics in Accounting (MBA online) 5.00/5.00

Assistant Professor, University of Illinois at Springfield, Department of Accountancy

Fall 2011 – Spring 2012

Advanced Auditing

Introduction to Financial Accounting 4.20/5.00
Auditing Concepts and Responsibilities 4.60/5.00

Assistant Professor, California State University - Dominguez Hills, Department of Accounting and Finance

Summer 2008 – Spring 2011

Financial Accounting
Intermediate Accounting I
Auditing
Introduction to Internal Auditing
Advanced Accounting
Advanced Topics in Accounting (MBA online)

Visiting Assistant Professor, University of Alabama in Huntsville, Department of Accounting and Finance

Fall 2007 – Spring 2008

Financial Accounting Principle
Managerial Accounting

Instructor (TA), Florida International University, School of Accounting

Fall 2006 – Summer 2007

Accounting Planning and Control (Managerial Accounting)
Accounting for Decisions (Financial Accounting-hybrid)
Accounting Planning and Control (Managerial Accounting-hybrid)

Instructor (full time), Leader University (Taiwan), Department of International Business Administration

1999-2004

Financial Accounting and Reporting
Financial Statement Analysis
Financial Management
International Financial Management
Investment Principles and Practices

SERVICE

University Service

College Curriculum Committee – CSUDH, Spring 2010 – Spring 2011, Fall 2012 – Spring 2015

Assurance of Learning Committee / MBA Committee – CSUDH, Spring 2014 - now

Department Curriculum Committee – CSUDH, Fall 2012 – now
Faculty Search Committee - CSUDH, Summer 2009, Fall 2013, Fall 2014 – now
Reappointment, Tenure, & Promotion Committee – CSUDH, Fall 2015 – now
“Financial Accounting” Course Coordinator - CSUDH, Spring 2009 – Spring 2011, Fall 2012 – Spring 2014
“Internal Auditing” Course Coordinator – CSUDH, Fall 2014 – now
Accounting Society Co-advisor - CSUDH, Spring 2009 – Spring 2011, Fall 2012 – Spring 2014
AACSB Outcome and Assessment Committee - CSUDH, Fall 2008 – Spring 2011
Department Personnel Committee – UIS, Fall 2011 – Spring 2012
Department Faculty Search Committee – UIS, Fall 2011 – Spring 2012
Department Scholarship Committee – UIS, Fall 2011 – Spring 2012
Alumni Committee – UIS, Fall 2011 – Spring 2012

Professional Service

Journal Reviewer:

Journal of Financial and Economic Practice (Fall 2008 – now)

Journal of Accounting in Emerging Economies (Spring 2011 – now)

Journal of Healthcare Finance (Fall 2011 – now)

Textbook Reviewer (Spring 2009):

“Advanced Accounting”, 9th edition, 2009

Hoyle/Schaefer/Douppnik, McGraw-Hill Irwin

CERTIFICATE

Certified Public Accountant, Maryland

Real Estate Broker, California

“Securities” Analyst, Taiwan

SCHOLARSHIPS, HONORS and AWARDS

- The Best Paper Award, International Academy of Business and Economics (IABE) – Las Vegas conference, 2014
- The Outstanding Paper Award, American Accounting Association Government and Nonprofit Section, 2008
- Dean’s List and Graduation with Honors, School of Accounting, Florida International University, 2007
- TA/RA Scholarships, School of Accounting, Florida International University, 2006-2007

PAPERS SUBMITTED for CONFERENCE PRESENTATION CONSIDERATION

2016 Management Theory and Practice Conference (MTPC 2016)

“New Clients, Audit Quality, and Auditor Industry Expertise”

2016 American Accounting Association Annual Meeting

“New Clients, Audit Quality, and Auditor Industry Expertise”

PEER REVIEWED CONFERENCE PRESENTATIONS & PROCEEDINGS

2014 Global Conference on Business & Finance (GCBF)

“The Effects of Mandatory Auditor Rotation on Audit Quality in Taiwan: A Hierarchical Linear Modeling Analysis”

2014 GCBF Conference

“Fair Value, Auditor Specialization, and the Value Relevance of Financial Products”

2013 Taipei National University, Taiwan

“Client Importance of Affiliated Business Groups and Audit Partner Independence”

2013 20th Annual Global Finance Conference

“The Association between Dividend Policy and Earnings Management”

2013 ISPOR 18th Annual International Meeting

“A Comparative Analysis of the CVP Structure of Nonprofit Teaching and For-profit Non-Teaching Hospitals”

2013 American Accounting Association Mid-Atlantic Regional Meeting

“Client Importance of Affiliated Business Groups and Audit Partner Independence”

2012 Academic Corporate Reporting & Governance Conference

“A Comparative Analysis of the CVP Structure of Nonprofit Teaching and For-profit Non-Teaching Hospitals”

2010 European Conference on Health Economics

“Hospital Financial Distress, Recovery and Closure: Managerial Incentives and Political Costs”

2008 American Accounting Association Government and Nonprofit Section

“Hospital Financial Distress, Recovery and Closure: A Political Cost Perspective” (**This paper has received the outstanding paper award in the conference.**)

2007 23rd Patient Classification Systems International (PCSI) Conference

“The Association of Incentives and Performance with Hospital Closure: A Study of Distress, Recovery and Failure”

2007 Academy Health Conference (Annual Research Meeting)

“The Association of Incentives and Performance with Hospital Closure: A Study of Distress, Recovery and Failure”

2006 American Accounting Association Government and Nonprofit Section

“The Association between Economic Incentives, Accounting Performance Measures, and Hospital Closures”

2005 California State University, Fullerton Conference

“The Association between Bond Covenant Constraints, Corporate Governance, and Hospital Financial Distress”

2005 California State University, Fullerton Conference

“The Effects of Audit Committee Characteristics on Investors’ Perception of Financial Reporting”

2005 Niagarafall University Conference

“The Influences of Sarbanes-Oxley Internal Control Reporting Requirement”

2005 Niagarafall University Conference

“Do For-Profit Hospitals’ Incentive Structures Induce Greater Managerial Efficiency than Those of Nonprofit Hospitals”

ACADEMIC EXPERIENCE

California State University – Dominguez Hills, 2012 – now

Assistant Professor (have been promoted to Associate Professor, effective Fall 2015)

University of Illinois at Springfield, 2011-2012

Assistant Professor

California State University – Dominguez Hills, 2008-2011

Assistant Professor

University of Alabama in Huntsville, 2007-2008

Visiting Assistant Professor

Florida International University, 2006-2007

Research Assistant / teaching assistant

Leader University (Taiwan), 1999-2004

Instructor

PROFESSIONAL EXPERIENCE

Leader University, 1999-2001

Chief Treasurer

Deloitte & Touche, 1996-1998

Senior Auditor

Sanrio Inc, 1992-1995

Assistant Manager, Finance and Accounting department

China Airlines, 1988-1991

REFERENCES

Professor Clark Wheatley

Faculty Director, Professional and Corporate MBA Programs

Florida International University

Phone: (305) 348-4209

Email: wheatley@fiu.edu

Professor Dana A. Forgione

Endowed Chair, Department of Accounting

University of Texas at San Antonio

Phone: (210) 458-6318

Email: dana.forgione@utsa.edu

Professor Xinmei (Lucy) Xie

Assistant Professor, Department of Accounting

School of Business, Woodbury University

Phone: (818) 252-5186

Email: Xinmei.Xie@woodbury.edu