

CHIH-LIANG LIU

Institute for Financial & Accounting Studies
Xiamen University
Room 511-4, Jiageng Building 2, 422 Siming South Road, Xiamen, Fujian, 361005 China

Tel: (+86)592-2187352
E-mail: clliu@xmu.edu.cn

EDUCATION

Ph.D., Accounting, National Taiwan University, Taipei, Taiwan, 2007

ACADEMIC POSITION

Assistant Professor in Accounting, Institute for Financial & Accounting Studies, Xiamen University, China

TEACHING COURSES

Undergraduate level: Financial Accounting

Postgraduate level: Financial Statement Analysis

PROFESSIONAL AFFILIATIONS

Member, American Accounting Association, U.S.A. (2008-present)

RESEARCH INTERESTS

Financial Accounting: Accounting conservatism, auditor quality, board connection, corporate governance, internal controls, investment efficiency, managerial characteristics

PUBLISHED RESEARCH ARTICLES

Shu-Miao Lai and Chih-Liang Liu*. 2018. The Effect of Auditor Characteristics on the Value of Diversification. *A Auditing: A Journal of Practice and Theory* 37 (1): 115-137. (A* journal indexed in Scopus and SSCI) (*Corresponding author)

Shu-Miao Lai and Chih-Liang Liu*. 2018. Management Characteristics and Corporate Investment Efficiency. *Asia-Pacific Journal of Accounting and Economics* 25 (3-4): 295-312 (Lead article). (SSCI) (*Corresponding author)

Yi-Mien Lin, Chih-Chen Lee, Chin-Fang Chao and Chih-Liang Liu. 2015. The Information Content of Unexpected Stock Returns: Evidence from Intellectual Capital. *International Review of Economics and Finance* 37: 208-225. (SSCI)

Shu-Miao Lai, Chih-Liang Liu* and Taychang Wang. 2014. Increased Disclosure and Investment Efficiency. *Asia-Pacific Journal of Accounting and Economics* 21 (3): 308-327. (SSCI) (*Corresponding author)

Yi-Mien Lin, Chin-Fang Chao and Chih-Liang Liu. 2014. Transparency, Idiosyncratic Risk, and Convertible Bonds. *The European Journal of Finance* 20 (1): 80-103. (SSCI)

Chih-Liang Liu and Shieh-Liang Chen. 2013. Risk Sharing in the Supplier Relations for

the Taiwanese Automotive Industry. *Journal of the Operational Research Society* 64 (3): 365–371. (SSCI)

Chih-Liang Liu and Shu-Miao Lai. 2012. Organizational Complexity and Auditor Quality. *Corporate Governance: An International Review* 20 (4): 352–368. (SSCI)

Chih-Liang Liu and Shu-Miao Lai. 2009. The Impact of Financial Derivatives Usage on Earnings Attributes and Earnings Informativeness. *Management Review* 28 (2): 77–100. (TSSCI)

Shieh-Liang Chen and Chih-Liang Liu. 2008. The Optimal Consignment for the Manufacturer under Supply Chain Coordination. *International Journal of Production Research* 46 (18): 5121–5143. (SCI)

Shieh-Liang Chen and Chih-Liang Liu. 2007. Procurement Strategies in the Presence of the Spot Market—An Analytical Framework. *Production Planning & Control* 8 (4): 297–309. (SCI)

Mao-Wei Hung, Yi-Mien Lin and Chih-Liang Liu. 2007. The Profitability and the Determinants of Momentum Investment Strategy. *Sun Yat-sen Management Review* 15 (3): 515–546. (TSSCI; Leading Article)

CONFERENCES

Dan S. Dhaliwal, Yi-Mien Lin and Chih-Liang Liu*. 2016. The Effects of Mispricing and Financing Constraints on Capital Investment. 2016 American Accounting Association Annual Meeting, New York, NY, U.S.A. (Concurrent Session) (*Corresponding author).

Bright Gershion Godigbe, Chin Man Chui and Chih-Liang Liu*. 2016. Do Director Networks Affect Financial Reporting Quality? 2016 American Accounting Association Annual Meeting, New York, NY, U.S.A. (*Corresponding author).

Sheng-Syan Chen, Shu-Miao Lai and Chih-Liang Liu*. 2016. CEO-Board Social Connection and Internal Control Quality. 2016 American Accounting Association Annual Meeting, New York, NY, U.S.A. (*Corresponding author).

Shu-Miao Lai and Chih-Liang Liu*. 2016. Ineffective Internal Control and Capital Investment. 2016 American Accounting Association Annual Meeting, New York, NY, U.S.A. (*Corresponding author).

Shu-Miao Lai and Chih-Liang Liu*. 2015. Internal Control Quality and the Excess Value of Diversification. American Accounting Association Diversity Section Meeting, Atlanta, Georgia, U.S.A. (*Corresponding author).

Shu-Miao Lai and Chih-Liang Liu*. 2014. Management Characteristics and Investment Efficiency. 2014 American Accounting Association Annual Meeting, Atlanta, Georgia, U.S.A. (*Corresponding author).

Sheng-Syan Chen, Shu-Miao Lai, Chih-Liang Liu* and Sarah McVay. 2014. Do Overconfident Managers Underinvest in Internal Controls? 2014 American Accounting Association Annual Meeting, Atlanta, Georgia, U.S.A (Concurrent Session) (*Corresponding author).

Chih-Liang Liu and Shu-Miao Lai. 2011. Organizational Complexity and Auditor Quality. 2011 American Accounting Association Annual Meeting, Denver, Colorado, U.S.A.

Shu-Miao Lai and Chih-Liang Liu*. 2011. The Effect of Auditor Quality and Tenure on the Excess Value of Diversification. 2011 American Accounting Association Annual Meeting, Denver, Colorado, U.S.A. (*Corresponding author)

Sheng-Syan Chen, Shu-Miao Lai and Chih-Liang Liu*. 2010. Internal Control Quality and Investment Efficiency. 2010 American Accounting Association Annual Meeting, San Francisco, California, U.S.A. (*Corresponding author)

JOURNAL REVIEWER

Asia-Pacific Journal of Accounting and Economics, 2013
Corporate Governance: An International Review, 2012, 2017
International Journal of Accounting Studies, 2010, 2011
International Journal of Information and Management Sciences, 2012
Review of Accounting and Auditing Studies, 2010, 2012, 2016
Sun Yat-sen Management Review, 2013, 2014

CONFERENCE REVIEWER

American Accounting Association Annual Conference, 2010, 2011, 2014, 2016
Contemporary Accounting Review Conference, Xiamen University, 2014