

Daniel Hsiao, PhD, CPA, CISA

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Education

University of Texas at Arlington

Ph.D. in Accounting 2009
MPA in Accounting 2007

University of Texas at Dallas

M.S. in Management Information Systems 2002

Academic Work Summary

Texas A&M University- Commerce

Associate Professor of Accounting August 2018 – Present
Fullwood Endowed Professor of Accounting

University of Minnesota Duluth

Associate Professor of Accounting June 2014 – July 2018
Assistant Professor of Accounting August 2008 – May 2014

University of North Texas

Visiting Scholar in Accounting January 2014 – August 2014

Professional Work Summary

UNISYS Limited Corporation

CDIB Capital Holding Group, CDIB Industrial Bank Co.

Deputy Manager & Senior Financial Analysts

Selective Referred Publications

1. Chang, Ling-Ling, Hsiao, Daniel, and Guan, Yue-Duan “An exploratory study of female directors constrain real earnings management.” *Corporate Management Review*, 37(2), p. 31-85, 2017.
2. Hsiao, Daniel, and Han, Lei “Examination of firm performance following the early adoption of SFAS 142”, *International Journal of Accounting and Information Management*, 25(2), p.1-42, 2017.
3. Hsiao, Daniel, Hu, Yan, and Lin, Jerry W. “Earnings management opportunity for 2011 Arab spring and Libyan uprising events”, *Pacific Accounting Research*, 28(1), p.71-91, 2016.
4. Hsiao, Daniel, Kang, Grace, and Liu, Xiang “Are we ready for the changes in U.S. Accounting Standards? Some evidence of Midwestern Universities Curriculum”, *Journal of Accounting, Business and Management*, 23(1), p.1-14, 2016.

5. Hsiao, Daniel, Chang, Ling-Ling, and Hu, Yan “Empirical study of bank loan analysis of family firms: evidence from S&P 500 firms”, *International Journal of Banking, Accounting, and Finance*, 6(2), p.99-121, 2015.
6. Hsiao, Daniel, and Hu, Yan “International evidence of spillover effects of deposit rates: a multivariate GARCH model”, *International Journal of Business and Finance Research*, 8(1), p. 31-44, 2014.
7. Chang, Ling-Ling, Hsiao, Daniel, and Tsai, Yann-Ching “Earnings, institutional investors, tax avoidance and firm: evidence from Taiwan”, *Journal of International Accounting, Auditing, and Taxation*, 22(2), p.98-108, 2013.
8. Hsiao, Daniel, Lin, Jerry, and Yang, Joon S. “An empirical analysis of the effect of audit quality on financial reporting fraud”, *Corporate Ownership and Control*, 9(4), p.391-399, 2012.
9. Wang, Liz C. and Hsiao, Daniel “Antecedents of flow in retail store shopping”, *Journal of Retailing and Consumer Services*, 19(4), p.381-389, 2012.
10. Chang, Ling-Ling, and Hsiao, Daniel “The determinants of the purchase of D&O insurance in Taiwanese firms: Corporate governance and management turnover perspectives”, *Corporate Ownership and Control*, 9(3), p.451-469, 2012.

Manuscripts under review

- “An unintended consequence of SEC scrutiny on in-process R&D”. Manuscript under review.
- “Disclosure effect of carbon emissions.” Manuscript under review
- “Too dark to see: the moderating role of board governance”. Manuscript under review

Selective Conference Presentations

- “Carbon emissions and analyst forecast errors: the moderating role of board governance”
 - 2019 European Academy of Management (EURAM) Annual Conference, Lisbon, Portugal, (6/2019)
- “An approach to teaching consolidation journal entries for intra-entity transfers and its effectiveness assessment”
 - 2018 American Accounting Association Annual Meeting, National Harbors, MD (8/2018)
- “Empirical evidence of female directors and financial restatements”
 - 2017 American Accounting Association Annual Meeting, San Diego, CA (8/2017)
- “Effects of new lease accounting standard ASC 842 on the Lessees.”
 - 2017 American Accounting Association Annual Meeting, San Diego, CA (8/2017)
- “Bridge between the curriculum and accounting profession: Research of FASB codification for leasehold improvement”
 - 2017 American Accounting Association Annual Meeting, San Diego, CA (8/2017)
- “Too dark to see: Corporate environmental performance and analysts’ earnings forecast errors”.
 - 2017 European Accounting Association Annual Conference, Spain (5/2017)
 - 2016 American Accounting Association Annual Meeting, NYC, NY (8/2016)
- “An exploratory study of female directors constrains real earnings management.”
 - 2016 American Accounting Association Annual Meeting, NYC, NY (8/2016)
- “Effect of carbon emission disclosure on analysts’ forecast accuracy: Evidence from S&P 500 firms”

- 2016 Financial Reporting and Business Communication Conference, Bristol, UK (6/2016)
- 2015 American Accounting Association Annual Meeting, Chicago, IL (8/2015)
- “An exploratory study of nonlinear relationship between accruals persistence and accounting conservatism”
 - 2014 American Accounting Association Annual Meeting, Atlanta, GA (8/2014)
 - 2014 American Accounting Association Western Meeting, Salt Lake City, UT (4/2014)

Awards and Academic Distinctions

Certified Information Systems Auditor (CISA)

Certified Public Accountant (CPA)

Awarded EVCAA Research & Scholarship Grant, **University of MN Duluth**, (2015-2016; 2017-2018)

Awarded faculty research development leave, **University of MN Systems**, (2013-2014)

Awarded for various research projects, **UMD Chancellor’s Small Grant**, (2008-2017)

Academic and Professional Service Summary

Doctoral Dissertation Committee

October 2016, Massey University of New Zealand; May 2017, Massey University of New Zealand

Faculty Promotion and Tenure (P&T) Outside Reviewer

University of La Verne (2015-2016, 2016-2017); University of Pacific (2017-2018)

Other Students Independent Research Mentor

Honor Student Accounting These Advisor (2019-present; TAMUC)

Supervisor of Various Accounting Students Research Projects (2010-2018; UMD)

Departmental Service

Accounting Undergraduate Curriculum Committee (2018-Present; TAMUC)

Tenure Track Faculty Search Committee (2019-present; TAMUC)

AACSB Curriculum Assessment AOL Coordinator (2009-2017;UMD)

Tenure Track Faculty Search Committee (2010-2016; UMD)

College Level Service

MBA Program Ad Hoc Task Force (2018- 2019; TAMUC)

Intellectual Contributions and Faculty Development Committee (2016-2018; UMD)

Unit Climate Change & Diversity Committee Chair (2014-2018; UMD)

Graduate Committee (2014-2016; UMD)

Undergraduate Committee (2010-2014; UMD)

Sustainability Committee (2010-2011; UMD)

Technology Committee (2008-2010; UMD)

University Level Service

UMD Constitution Bylaws and Shared Governance
Chancellor Appointed Task Force (2016-2017; UMD)
UMD Budget Committee (2014-2017; UMD)
Campus Climate Change & Diversity Committee
Representative (2016-2018; UMD)

UMD Faculty Senate (2017-2020; UMD)
UMD Strategic Planning Committee (2014-2017; UMD)
Faculty of Color Campus Mentor and Representative
(2014- 2018; UMD)

Professional Service

Editorial Board, Review of Accounting and Finance (2015- Present)

Ad Hoc Journal Reviewer,

Managerial Auditing Journal (2018- Present), Journal of International Accounting, Auditing, and Taxation (2017- Present), Pacific Accounting Review (2015-Present), International Journal of Accounting and Information Management (2017-Present), Review of Accounting and Finance (2012-Present), International Journal of Business and Finance Research (2012-Present), etc.

Discussant & Moderator, Various AAA Annual and Regional Conferences (2012-Present)

Affiliations

American Accounting Association (AAA), European Accounting Association (EAA),
Accounting and Finance Association of Australia and New Zealand (AFAANZ)
Information Systems Audit and Control Association (ISACA)