

Daniel Hsiao, PhD, CPA, CISA

Department of Accounting and Finance
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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 2018 – Present
Fullwood Family Professor of Accounting

University of Minnesota Duluth

Associate Professor of Accounting 2014 – 2018
Assistant Professor of Accounting 2008 – 2014

University of North Texas

Visiting Scholar in Accounting 2014 Spring-Summer

Professional Work Summary

UNISYS Limited Corporation

CDIB Capital Holding Group, CDIB Industrial Bank Co.

Teaching Interests

Fraud Examinations; IT Auditing; Accounting Data & Analytics; Accounting Information Systems; Financial Reporting.

Research Interests

Economic Consequences of Accounting Regulation & Policy; Earnings Quality and Earnings Management
Corporate Governance and International Accounting; Corporate Social Responsibility & Ethics

Referred Publications

- Hsiao, Daniel, and Han, Lei “Give one a fish or teach one to fish: an exploration of intra-entity transfers.” *Journal of Applied Business and Economics*, 23(6), p.1-9, 2021.

- Jia, Hongmei, Hsiao, Daniel “A study of perceived audit quality and size of big 4 audit office.” *Journal of Accounting and Finance*. 21(1), p. 105-114, 2021.
- Chang, Ling-Ling, Guan, Yue-Duan, and Hsiao, Daniel F, “An exploratory study of female directors constrain real earnings management.” *Corporate Management Review*, 37(2), p. 31-85, 2017.
- Han, Lei and Hsiao, Daniel “Examination of firm performance following the early adoption of SFAS 142”, *International Journal of Accounting and Information Management*, 25(2), p.1-42, 2017.
- Hsiao, Daniel, Hu, Yan, and Lin, Jerry W. “The earnings management opportunity for 2011 Arab spring and Libyan uprising events”, *Pacific Accounting Review*, 28(1), p.71-91, 2016.
- Kang, Grace, Liu, Xiang and Hsiao, Daniel “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.
- Chang, Ling-Ling, Hsiao, Daniel, 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.
- 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.
- 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.
- 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.
- 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.

Manuscripts Under Review and Working Papers

- “An unintended consequence of SEC scrutiny on in-process R&D: Evidence from goodwill accounting rule change?”
- “Does anti-fraud and forensic accounting education prepare students for the situations like COVID-19 pandemic?”
- “Do financial analysts see through the cloud of carbon emissions?”
- “Lessons learned from a crisis: will borrowers be penalized after a drawdown?”
- “Empirical evidence of female directors and financial restatements”

Selective Conference Presentations

- “The impact of experiential learning on accounting career choice”
 - 2020 American Accounting Association Southwest Regional Meeting, San Antonio, TX (3/2020)
- “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, Valencia, 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)
- “A comparative approach to teaching and learning governmental accounting”
 - 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 Public Accountant (CPA, in MN and TX)

Certified Information Systems Auditor (CISA)

Emerald Literati Award of 2018. Outstanding Reviewer for *Review of Accounting and Finance* (2018)

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

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

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

Academic and Professional Service Summary

Doctoral Dissertation Committee

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

Faculty Promotion and Tenure (P&T) Outside Reviewer

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

Other Students Independent Research Advisor

Honor Student Undergraduate Accounting These Advisor – TAMUC (2019-2021)

Departmental Service

Non-Tenure Faculty Instructor Search Committee Chair (2021-Present; TAMUC)	Tenure Track Faculty Search Committee Chair (2019-2020; TAMUC)
Accounting Undergraduate Curriculum Committee (2018-2019; TAMUC)	Non-Tenure Faculty Instructor Search Committee Chair (2019-2020; TAMUC)
AACSB Curriculum Assessment AOL Coordinator (2009-2017; UMD)	Tenure Track Faculty Search Committee (2010-2016; UMD)
Accounting Students Academic Advisor (2008-2018)	Adjunct Faculty Search Committee (2011-2017; UMD)

College Level Service

MBA Program Ad Hoc Task Force (2018- 2019; TAMUC)	Research Committee (2021-Present; TAMUC)
Intellectual Contributions and Faculty Development Committee (2016-2018; UMD)	Study Abroad Scholarship Review Committee (2019-2020; TAMUC)
Graduate Committee (2014-2016; UMD)	Unit Climate Change & Diversity Committee Chair (2014-2018; UMD)
	Undergraduate Committee (2010-2014; UMD)

University Level Service

UMD Constitution Bylaws and Shared Governance Chancellor Appointed Task Force (2016-2017; UMD)	UMD Faculty Senate (2017-2018; UMD)
UMD Budget Committee (2014-2017; UMD)	UMD Strategic Planning Committee (2014-2017; UMD)
Campus Climate Change & Diversity Committee Representative (2016-2018; UMD)	Faculty of Color Campus 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), Journal of the Midwest Association for Information Systems (2014-2016), Journal of Global Information Technology Management (2002-2003)

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

Affiliations

American Accounting Association (AAA), European Accounting Association (EAA),
AIS Educators Association, Information Systems Audit and Control Association (ISACA)
Association of Certified Fraud Examiners (ACFE)