

Daniel Hsiao, PhD, CPA, CISA

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Education

University of Texas at Arlington

Ph.D. in Accounting
MPA in Accounting

University of Texas at Dallas

M.S. in MIS

Academic Work Summary

Texas A&M University Commerce

Associate Professor of Accounting
Fullwood Family Professorship of Accounting

August 2018 – Present

University of Minnesota Duluth

Associate Professor of Accounting
Assistant Professor of Accounting

June 2014 – July 2018
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 Analyst

Commercial Bank

Teaching Interests

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

Research Interests

Earnings Quality and Earnings Management; Corporate Governance
Corporate Social Responsibility & Ethics; International Accounting

Selected Referred Publication

- 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, and 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, 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.
- 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.
- 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 W., 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

- “An unintended consequence of SEC scrutiny on in-process R&D” manuscript under review.
- “The impact of data analytics and artificial intelligence on the future accounting profession: A perspective from business students” manuscript under review.
- “Effect of carbon emission disclosure on analysts’ forecast accuracy” manuscript under review.
- “Will borrowers be penalized after a drawdown?” manuscript under review.
- “The moderating role of board governance” manuscript under review.

Selective Conference Presentation

- “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)*

Awards and Academic Distinctions

Certified Public Accountant (CPA, MN)

Certified Information Systems Auditor (CISA)

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

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; one in October 2016 and another in May 2017.

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 Advisor

Honor Student Undergraduate Accounting These Advisor (2019-2021)

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

Departmental Service

Accounting Undergraduate Curriculum Committee (2018-Present)

AACSB Curriculum Assessment AOL Coordinator (2009-2017)

Accounting Students Academic Advisor (2008-2018)

Accounting Alumni Events (2009-2017)

Tenure Track Faculty Search Committee Chair (2019-2020)

Non-Tenure Faculty Instructor Search Committee (2019-2020)

Tenure Track Faculty Search Committee (2010-2016)

Adjunct Faculty Search Committee (2010-2016)

College Level Service

MBA Program Ad Hoc Task Force (2018- 2019)

Intellectual Contributions and Faculty Development Committee (2016-2018)

Graduate Committee (2014-2016)

Sustainability Committee (2010-2011)

Research Committee (2021-Present)

Study Abroad Scholarship Review Committee (2019-2020)

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

Undergraduate Committee (2010-2014)

University Level Service

UMD Constitution Bylaws and Shared Governance Chancellor Appointed Task Force (2016-2017)

UMD Budget Committee (2014-2017)

Campus Climate Change & Diversity Committee Representative (2016-2018)

Formula SAE Student Competition Adviser (2010-2012)

UMD Faculty Senate (2017-2018)

UMD Strategic Planning Committee (2014-2017)

Faculty of Color Campus Representative (2014- 2018)

President of UTA Chinese Students Association (2004-2007)

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)

Treasurer & Board member, Wellington on the Creek, Dallas, Texas (2020-Present)

Affiliations

American Accounting Association (AAA), European Accounting Association (EAA),

Accounting and Finance Association of Australia and New Zealand (AFAANZ)

AIS Educators Association, Information Systems Audit and Control Association (ISACA)

Association of Certified Fraud Examiners (ACFE)