
Po-Chang Chen

Associate Professor & FSB Faculty Research Fellow
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EDUCATION

University of Illinois, Champaign, Illinois

Ph.D. in Accounting *June 2012*

National Taiwan University, Taipei, Taiwan

M.B.A. in Accounting *June 2002*

B.S. in Accounting *June 2000*

ACADEMIC EXPERIENCE

Miami University, Oxford, Ohio

Farmer School of Business, Department of Accountancy

Associate Professor *2018 – Present*

FSB Faculty Research Fellow *2023 - Present*

Endres Associate Professor Fellow & Associate Professor *2020 – 2023*

PricewaterhouseCoopers Assistant Professor of Accountancy *2016 – 2018*

Assistant Professor *2012 – 2018*

University of Illinois, Champaign, Illinois

College of Business, Department of Accountancy

Research Assistant *2008 – 2012*

Teaching Assistant *2006 – 2008, 2011*

Instructor *2007, 2008, 2011*

PROFESSIONAL EXPERIENCE AND CERTIFICATION

ABeam Consulting, Taipei, Taiwan

Business Analyst, Strategy and Organization Division *2004 – 2006*

Certified Public Accountant Exam Passed, Taiwan *2000*

RESEARCH INTERESTS

Financial reporting quality, loan contracting, corporate social responsibility, accounting choices

TEACHING INTERESTS

Financial accounting – introductory, intermediate, advanced

PUBLICATIONS

1. Chen, P., Moul, C., and Reffett, A. Do PCAOB Inspections Change the Effect of Litigation Risk on Audit Quality? 2024. Accepted for publication at *The International Journal of Accounting*.
2. Chen, P., Moser, W., and Narayanamoorthy, G.S. 2022. [Are all types of real transaction management equal in the eyes of bank lenders?](#) *Journal of Business Finance & Accounting*
3. Chen, P., Narayanamoorthy, G.S., Sougiannis, T. and Zhou, H. 2020. [Analyst underreaction and the post-forecast revision drift.](#) *Journal of Business Finance & Accounting*
4. Burke, Q. L., Chen, P., and Lobo, G. J. 2020. [Is Corporate Social Responsibility Performance Related to Conditional Accounting Conservatism?](#) *Accounting Horizons* 34 (2): 19–40.
5. Chen, P., Ballou, B., Grenier, J., and Heitger, D. 2019. [Sustainability assurance’s link to reporting quality.](#) *Journal of Accountancy*.
6. Chiu, C., Chen, P., and Wang, Y. 2019. [Improving the estimation of discretionary accruals – the cycle approach.](#) *Journal of Finance and Accountancy* 25: 1-19.
7. Ballou, B., Chen, P., Grenier, J., and Heitger, D. 2018. [Corporate Social Responsibility Assurance and Reporting Quality: Evidence from Restatements.](#) *Journal of Accounting and Public Policy* 37: 167-188.
8. Burke, Q.L., Chen, P., and Eaton, T.V. 2017. [An empirical examination of mark-to-market accounting for corporate pension plans.](#) *Journal of Accounting and Public Policy* 36: 34-58.
9. Chen, P. 2016. [Banks' acquisition of private information about financial misreporting.](#) *The Accounting Review* 91(3): 835-857.
10. Abdel-khalik, A.R. and Chen, P. 2015. [Growth in financial derivatives: The public policy and accounting incentives.](#) *Journal of Accounting and Public Policy* 34: 291-318.
11. Eaton, T.V., Burke, Q.L., and Chen, P. 2015. [Marking pension plans to market.](#) *The CPA Journal* 85: 30-33.

WORKING PAPERS

- Chen, P., Sougiannis, T., and Wang, Z. Repetitive or Value-Added Voluntary Disclosure? Evidence from Internet Firms’ Reporting of Web Traffic Metrics (Under revision. Target journal: *Journal of Business Finance & Accounting* or *Journal of Accounting and Public Policy*)
- Chen, P and Smith, P.J. Banks’ Financial Restatements and Loan Contracting. (Under revision. Target journal: *Journal of Accounting and Public Policy*)

WORKS IN PROGRESS

- OTC Derivatives and Equity Risk of Banks. With A. Rashad Abdel-khalik and Donny (Dongyi) Wang.
- Cross-Listing of Equity and Bank Loan Contracting. Single-authored.
- Regulatory Enforcement Actions against Banks: Determinants and Consequences. With A. Rashad Abdel-khalik.
- Credit Default Swaps and Financial Restatements.

RESEARCH GRANTS/FELLOWSHIPS

FSB Faculty Research Fellow (2023 – Present)

Department of Accountancy Summer Research Grant, 2024, 2022, 2019.

Farmer School of Business Summer Research Grant, 2018 – “Is Corporate Social Responsibility Performance Related to Conditional Accounting Conservatism?” (Published in *Accounting Horizons* in 2020).

PAPER PRESENTATIONS

University of Kentucky, April 2024 – “Repetitive or Value-Added Voluntary Disclosure? Evidence from Internet Firms’ Reporting of Web Traffic Metrics”

FASTCA of American Accounting Association Annual Meeting, 2019 – “Banks’ Financial Restatements and Loan Contracting”

American Accounting Association Annual Meeting, 2019 (by co-author) – “Is Corporate Social Responsibility Performance Related to Conditional Accounting Conservatism?”

Kent State University, 2018 – “Is Corporate Social Responsibility Performance Related to Conditional Accounting Conservatism?”

American Accounting Association Annual Meeting, 2017 – “The Marginal Effect of Litigation Risk on Audit Quality in the Post Sarbanes-Oxley Regulatory Environment.”

American Accounting Association Annual Meeting, 2016 – “Unexplained Audit Fee as an Outcome of Negotiation.”

Miami University, 2015 – “Restatements of Corporate Social Responsibility Reports: Managerial Opportunism or Enhanced Reporting Quality?”

AAA Midwest Regional Meeting, 2014 – “Growth in Financial Derivatives: The Public Policy and Accounting Incentives”

University of Kentucky, 2013 - “Revision Momentum and Post-Forecast Revision Price Drift”

American Accounting Association Annual Meeting, 2012 - “Banks’ Acquisition of Private Information about Financial Misreporting”

Tulane University, 2012 - “Banks’ Acquisition of Private Information about Financial Misreporting”

University of North-Carolina, Charlotte, 2012 - “Banks’ Acquisition of Private Information about Financial Misreporting”

Accounting Ph.D. Rookie Recruiting and Research Camp, 2011 - “Banks’ Acquisition of Private Information about Financial Misreporting”

TEACHING EXPERIENCE**Miami University, Farmer School of Business, Department of Accountancy***Undergraduate:*

Accountancy 321: Intermediate Financial Accounting

Average Instructor Rating: 3.6/4.0

Accountancy 461: Accounting for Business Combination

Average Instructor Rating: 3.8/4.0

Graduate:

Accountancy 628: Advanced Financial Accounting

Average Instructor Rating: 3.8/4.0

University of Illinois*Undergraduate:*

Accountancy 301: Accounting Measurement and Disclosure

Average Instructor Rating: 4.3/5.0

TEACHING HONORS AND RECOGNITIONS

2014– 2022	CELTUA Commendation for Influence on Students, Miami University
2017	Nominee, E. Phillips Knox Distinguished Teaching Award, Miami University
2017	Nominee, ASG Outstanding Professor Award, Miami University
2016	Winner, Richard K. Smucker Teaching Excellence Award – Outstanding Junior Professor, Miami University
2015	Nominee, Richard K. Smucker Teaching Excellence Award – Outstanding Junior Professor, Miami University
2012	Completion of New Faculty Teaching Enhancement Program, Miami University
2007	List of Teachers Ranked as Excellent by Their Students, University of Illinois

SERVICES TO UNIVERSITY/DIVISION/DEPARTMENT (SELECTED)University

- Council on Diversity & Inclusion (CODI) (August 2021 – May 2024)
- Chair of Committee on Faculty Research (August 2018 – May 2020)
- Committee on Faculty Research (August 2017 – May 2018)

Division

- FSB Educational Experience Committee (August 2022 – Present)
- FSB Technology Policies Committee (August 2023 – May 2024)
- Chair of FSB International Studies Committee (August 2021 – May 2022)
- FSB International Studies Committee (August 2019 – May 2021)
- FSB Graduate Program Task Force (August 2019 – May 2020)
- FSB Teaching Effectiveness Committee (August 2016 – May 2019)

Department

- Lead of Financial Accounting Area (August 2016 – Present)
- Educational Experience Committee (August 2022 – Present)
- Lead of Undergraduate/Graduate Curriculum Assessments (January 2022 – May 2024)
- Promotion and Tenure Committee (August 2018 – Present)
- Assessment and Curriculum Committee (August 2016 – May 2022)
- Chair of Recruiting Committee (August 2020 – May 2021)
- Governance Committee (August 2016 – July 2020)

SERVICES TO STUDENT LEARNING AND RECRUITMENT (SELECTED)

- Faculty mentor for the Cross-cultural Mentoring Program, Graduate School (August 2023 – Present)
- Faculty lead for the PwC Challenge Case Competition (August 2018 – May 2023).

- Faculty advisor for the PwC Challenge Case Competition (August 2023 – Present).
- Faculty advisor for the Miami University Badminton Club (August 2015 – Present).
- Faculty advisor for the Deloitte Case Competition (2014, 2016).
- FSB Make It Miami event (2017 – Present).
- Faculty highlight at the FSB Make It Miami event and Red-Carpet Day (2017, 2019 and 2020).
- FSB Direct Admit High Yield Event (2017).
- FSB faculty representative on the faculty/student panels for Miami Bridges multicultural recruitment events, Day of Champions, and Junior Review Day (2014 – 2017).
- Make It Miami Accounting Summer Camp (2013 – 2017).

PROFESSIONAL SERVICES AND RECOGNITIONS

Guest Editor

- Special Issue on Sustainability Accounting and Reporting for *Sustainability* (2020 – 2022)

Editorial Board

- *The International Journal of Accounting* (July 2019 – Present)

Ad-hoc Reviewer

- *Contemporary Accounting Research; Accounting, Organization, and Society; Management Science; Accounting Horizons; European Accounting Review; Journal of Accounting and Public Policy; Journal of Business Finance and Accounting; Journal of Accounting, Auditing, and Finance; The International Journal of Accounting; Journal of Accounting Literature; Asian Review of Accounting; Review of Accounting and Finance; American Journal of Business.*
- American Accounting Association Annual Meetings; Financial Accounting and Reporting Section Midyear Meeting; Western and Ohio Region Midyear Meeting
- American Accounting Association Excellence in Reviewing Award – Financial Accounting and Reporting Section, 2016, 2018

Committee

- FARS Midwest Region Coordinator (August 2023 – Present)
- AAA Doctoral Consortium Committee (August 2021 – June 2024)
- Innovation in Financial Accounting Education Award Committee, Financial Accounting and Reporting Section of American Accounting Association, 2019

Discussant

- American Accounting Association Annual Meeting (2013, 2015, 2017 – 2019)

Moderator

- American Accounting Association Annual Meeting (2012 – 2014, 2016 – 2019, 2024)

CONFERENCE ATTENDANCE

Invited Conferences:

Journal of Accounting, Auditing and Finance Symposium on ESG, University of Cincinnati, 2024 (scheduled)

AAA/Deloitte/J. Michael Cook Doctoral Consortium, TX, 2022, 2024

PwC's Accounting and Tax Symposium, Online, 2021

Journal of Business Finance and Accounting Capital Markets Conference, Online, 2021
 University of Illinois Young Scholars Symposium, Online, 2021
 PwC Data Visualization/Robotics Digital Academy, Online, 2021
 KPMG National Faculty Symposium, San Francisco, CA, 2019
 University of Illinois Young Scholars Symposium, Champaign, IL, 2019
 PwC's Accounting and Tax Symposium, Washington, DC, 2018
 The Eleventh Annual Rotman Accounting Research Conference, Toronto, Ontario, Canada, 2017
 KPMG National Faculty Symposium, Philadelphia, PA, 2017
 University of Illinois Young Scholars Symposium, Champaign, IL, 2017
 Journal of Contemporary Accounting and Economics Symposium, Taipei, Taiwan, 2017
 EYARC Consortium, Minneapolis, MN, 2016
 University of Illinois Young Scholars Symposium, Champaign, IL, 2014
 Deloitte Foundation Trueblood Seminar, Westlake, TX, 2014
 AAA New Faculty Consortium, Leesburg, VA, 2013
 Deloitte Foundation FSA Faculty Consortium, Chicago, IL, 2012
 The International Lilly Conference on College Teaching, Oxford, OH, 2012
 University of Illinois 19th Symposium on Audit Research, Champaign, IL, 2010
 Illinois International Accounting Symposium, Champaign, IL, 2010

Regular Conferences:

AAA Annual Meetings, 2007 – 2019, 2023 – 2024
 AAA Financial Accounting and Reporting Section Mid-Year Meeting, 2012 – 2015, 2017, 2021

PROFESSIONAL AFFILIATIONS AND OTHER AWARDS/HONORS

- Member – American Accounting Association; Financial Accounting and Reporting Section; Auditing Section
- University Fellowship, University of Illinois, 2008 – 2012
- National Scholarship, Ministry of Education, Taiwan 2009 – 2010