
Po-Chang Chen

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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*

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. Burke, Q. L., Chen, P., and Lobo, G. J. 2020. Is Corporate Social Responsibility Performance Related to Conditional Accounting Conservatism? *Accounting Horizons* (In Press)
2. Chen, P., Ballou, B., Grenier, J., and Heitger, D. 2019. Sustainability assurance's link to reporting quality. *Journal of Accountancy*.
3. 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.
4. 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.
5. 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.
6. Chen, P. 2016. Banks' acquisition of private information about financial misreporting. *The Accounting Review* 91(3): 835-857.
7. 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.
8. 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., Narayanamoorthy, G.S., Sougiannis, T. and Zhou, H. The Revision Process of Analyst Earnings Forecasts and Its Effects on the Market Reaction to Revisions (Under 3rd round review at *Journal of Business Finance & Accounting*)
- Chen, P., Moul, C., and Reffett, A. Diminishing Sensitivity: The Marginal Effect of Litigation Risk on Audit Quality in the Post Sarbanes-Oxley Regulatory Environment. (Under revision for 2nd round review at *Accounting Horizons*)
- Chen, P., Moser, W., and Narayanamoorthy, G.S. Real Transaction Management and Loan Contracting. (Under revision for 2nd round review at *Journal of Business Finance & Accounting*)
- Chen, P and Smith, P.J. Banks' Financial Restatements and Loan Contracting. (Under 1st-round review at *Accounting Horizons*)
- Abdel-Khalik, A.R., and Chen, P. Negotiation Surplus as a Determinant of Audit Fees. (Under revision for journal submission)

WORK IN PROGRESS

- Auditor Distraction and Audit Quality – received the 2019 Department of Accountancy Summer Research Grant. *Data Analysis Stage*.
- Regulatory Enforcement Actions against Banks: Determinants and Consequences. With A. Rashad Abdel-Khalik. *Data Analysis Stage*.
- Financial Statement Comparability and the Contractual Features of Private Loans. *Research Design Stage*.

PAPER PRESENTATIONS

- 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

Master’s:

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– 2019 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
(awarded to one junior faculty member at the Farmer School of Business each year)
- 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

UNIVERSITY SERVICES (SELECTED)

University

- University Committee on Faculty Research – Chair (Fall 2018 – Present)
- University Committee on Faculty Research – Member (Fall 2017 – Spring 2018)

Division/Department

- FSB International Studies Committee – Member (Fall 2019 – Present)
- FSB Graduate Program Task Force – Member (Fall 2019 – Present)
- FSB Teaching Effectiveness Committee – Member (Fall 2016 – Spring 2019)
- Department of Accountancy – Accountancy Assessment and Curriculum Committee
- Department of Accountancy – Financial Accounting Area Lead
- Department of Accountancy – Governance Committee

PROFESSIONAL SERVICES AND RECOGNITIONS

Guest Editor

- Special Issue on Sustainability Accounting and Reporting for *Sustainability*

Editorial Board

- *The International Journal of Accounting* (since July 2019)

Ad-hoc Reviewer

- *Accounting, Organization, and Society; Management Science; Accounting Horizons; European Accounting Review; Journal of Business Finance and Accounting; Journal of Accounting, Auditing, and Finance; The International Journal of Accounting; 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

- 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 and 2016-2019

CONFERENCE ATTENDANCE***Invited Conferences:***

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
AAA Financial Accounting and Reporting Section Mid-Year Meeting, 2012 – 2015, 2017

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