

## Tzu-Ting Chiu

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### **ACADEMIC POSITIONS**

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Associate Professor, Department of Accounting, Auditing and Law, NHH Norwegian School of Economics, April 2018 – present (maternity leave in 2020)

Assistant Professor, Department of Accounting, Auditing and Law, NHH Norwegian School of Economics, August 2014 – March 2018

Postdoctoral Fellow, Department of Accountancy, City University of Hong Kong, August 2013 – June 2014

### **EDUCATION**

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Ph.D. in Accounting, National Taiwan University, September 2007 – June 2013

Visiting Ph.D. Scholar, University of Arizona, August 2012 – May 2013

B.B.A. in Accounting, National Taiwan University, September 2003 – June 2007

### **PROFESSIONAL DESIGNATION**

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Certified Public Accountant (CPA), Taiwan (inactive)

### **RESEARCH INTERESTS**

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Disclosures; Corporate and Stakeholder Decision-Making; Accounting Standards and Securities Regulations; Supply Chain Relationships; Investment Stewardship

### **PUBLICATIONS**

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#### **Peer-Reviewed Publications**

Chiu, Tzu-Ting, Jee-Hae Lim, Simone Traini, and Ju-Chun Yen. 2026. “Blockchain, Financial Reporting Quality, and Investment Efficiency” *Journal of Accounting and Public Policy* (forthcoming).

Aivazian, Varouj, Tzu-Ting Chiu, Miguel Minutti-Meza, and Dushyantkumar Vyas. 2025. “Political Uncertainty and the Timing of Mass Layoffs” *Production and Operations Management* 34(10): 3193-3213. \*FT50; UTD24

Chiu, Tzu-Ting, and David Ogudugu. 2023. “The Impact of Changes in Pension Accounting under IAS 19R on Shareholder Wealth” *Journal of International Accounting Research* 22(2): 1-30.

Chiu, Tzu-Ting, Jeong-Bon Kim, and Zheng Wang. 2019. “Customers’ Risk Factor Disclosures and Suppliers’ Investment Efficiency” *Contemporary Accounting Research* 36(2): 773-804. \*FT50

Chiu, Tzu-Ting, Yuyan Guan, and Jeong-Bon Kim. 2018. “The Effect of Risk Factor Disclosures on the Pricing of Credit Default Swaps” *Contemporary Accounting Research* 35(4): 2191-2224. \*FT50

Chiu, Tzu-Ting, and Yen-Jung Lee. 2013. "Foreign Private Issuers' Application of IFRS Around the Elimination of the 20-F Reconciliation Requirement" *The International Journal of Accounting* 48(1): 54-83.

### **Book Review**

Chiu, Tzu-Ting. 2015. Book Review on "Intermediate Accounting: IFRS Edition". *The International Journal of Accounting* 50(4): 487-489.

### **Practitioner Publication**

Chiu, Tzu-Ting. 2019. "Usefulness of Narrative Risk Disclosures in Decision Making" *Magma* 0119: 96-101.

### **WORKING PAPERS**

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"Does Social Connectedness between Geographic Regions Mitigate Supply Chain Investment Inefficiency?" with Xiaofeng Liu, Linda Myers, and Zheng Wang

"The Value of Dissent: Market Reaction to Voting Intention Disclosures" with Xi Li, Rusha Nandy, and Simone Traini <European Corporate Governance Institute (ECGI) Working Paper Series>

"Customer Tax Uncertainty and Supplier Investment" with Darci Fischer, Petro Lisowsky, and Simone Traini

"Voluntary Risk Disclosure of Entrepreneurial Firms: Evidence from the OTC Market" with Claire Liang and Rengong Zhang

### **CONFERENCES AND WORKSHOPS/SEMINARS**

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#### **Conference Presentations** († by invitation)

American Accounting Association Financial Accounting and Reporting Section Midyear Meeting, 2016, 2026

The Journal of Accounting, Auditing, and Finance Conference, 2025

Haskayne and Fox Accounting Conference with Accounting Horizons, 2025†

The Journal of International Accounting Research Conference, 2024

American Accounting Association Annual Meeting, 2010, 2013, 2015, 2016, 2019

European Accounting Association Annual Congress, 2015, 2016, 2017

Scandinavian Accounting Research Conference, 2017†

Conference on the Theories and Practices of Securities and Financial Markets, 2017

Nordic Accounting Conference, 2016

American Accounting Association Mid-Atlantic Region Meeting, 2012

East Asian International Symposium on Accounting, 2012†

Peking University & National Taiwan University Joint Accounting Conference, 2010†

#### **Conference Participation** († by invitation)

HKUST Accounting Research Symposium, 2025

Nordic Accounting Conference, 2018, 2021, 2023, 2025

Contemporary Accounting Research Conference, 2023†, 2024†

Scandinavian Accounting Research Conference, 2022, 2024

Canadian Academic Accounting Association Annual Conference, 2023  
European Accounting Association Annual Congress, 2018, 2019, 2022  
The Journal of International Accounting Research Conference, 2021  
CeFARR and Cass Business School Accounting Research Conference, 2019  
Accounting and Capital Markets Conference by London School of Economics & Alliance  
Manchester Business School & Stockholm School of Economics, 2018  
Rotman Accounting Conference, 2017<sup>†</sup>

#### **Invited Workshop/Seminar Presentations**

University of Bristol, 2026 (scheduled)  
National Chengchi University, 2026 (scheduled)  
National Central University, 2026 (scheduled)  
University of Manchester, 2025, 2026  
University of Warwick, 2025  
Stockholm School of Economics, 2017, 2025  
Singapore Management University, 2024  
Simon Fraser University, 2024  
National Taiwan University, 2023  
Hong Kong Polytechnic University, 2023  
City University of Hong Kong, 2023  
Aalto University, 2023  
BI Norwegian Business School, 2019  
NHH Financial Accounting and Auditing Seminar, 2016, 2017, 2018  
National Taiwan University Accounting Summer Workshop, 2009

#### **Invited Doctoral Consortium Speaker and Faculty Mentor**

The Journal of International Accounting Research Conference, 2024  
Scandinavian Accounting Research Conference, 2019

#### **Invited Discussions**

Haskayne and Fox Accounting Conference with Accounting Horizons, 2025  
Scandinavian Accounting Research Conference, 2018, 2019, 2023  
Conference on the Theories and Practices of Securities and Financial Markets, 2017

#### **RESEARCH VISITS**

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Accounting and Finance Division, Alliance Manchester Business School, University of  
Manchester, February 2026  
School of Accountancy, Singapore Management University, May 2024  
Department of Accounting, London School of Economics and Political Science, March 2024  
Accounting Area, Beedie School of Business, Simon Fraser University, February 2024  
Department of Accountancy, City University of Hong Kong, December 2014, June and  
December 2015, December 2016, November 2023 – January 2024

Accounting Area, Rotman School of Management, University of Toronto, March – April 2016, August – December 2017

School of Accounting and Finance, University of Waterloo, April 2016

## **SERVICE**

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### **External Service**

Ad-hoc Associate Editor, *Asia-Pacific Journal of Accounting & Economics*

Member of the Program Committee, the Chinese Accounting Professors' Association of North America (CAPANA) Annual Conference, 2025

Member of the Evaluation Committee for the Accounting/Finance Faculty Recruiting at University of Stavanger, 2022

Ad-hoc Reviewer:

*Journal of International Business Studies*

*Journal of Accounting, Auditing & Finance*

*Journal of Accounting and Public Policy*

*European Accounting Review*

*Accounting and Business Research*

*Journal of Banking and Finance*

*Journal of Futures Markets*

*Asia-Pacific Journal of Accounting & Economics*

*The North American Journal of Economics and Finance Markets*

*Scandinavian Journal of Management*

American Accounting Association Financial Accounting and Reporting Section Midyear Meeting

American Accounting Association Annual Meeting

CAPANA Annual Conference

European Academy of Management Conference

### **Internal Service**

Member of the Department Board, 2015 – 2017, 2021 – 2025

Head of the Financial Accounting and Auditing (FAA) Research Group, 2021 – 2023

Coordinator of the Department Seminar Series, 2018 – 2023

Organizer for the NHH FAA Research Seminar, 2016, 2017, 2018, 2019, 2022, 2023

Chair of the Faculty Recruiting Committee, 2018, 2019, 2020, 2021, 2022

Mentor for the NHH Teaching Mentor Program, 2020, 2021, 2022

Member of the Organizing Committee for the NHH Tax Accounting Symposium, 2021

Chair of the Ph.D. Thesis Evaluation Committee, 2016, 2020

Member of the Database Committee, 2019

Opponent for the Ph.D. Thesis Proposal Defense, 2014, 2016, 2018

Judge for the NHH International Case Competition, 2018

Member of the Admission Committee for International Master Students, 2015

### **Ph.D. Supervision**

Rusha Nandy, NHH, 2021 – 2026

David Ogudugu, NHH, 2019 – 2025

### **TEACHING EXPERIENCE**

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Instructor, NHH Norwegian School of Economics

Financial Accounting – IFRS, graduate, 2015 – present

Tutor, City University of Hong Kong

One-on-One English Writing Consultation, 2013

Teaching Assistant, National Taiwan University

Introduction to Accounting, graduate (EMBA), 2011

Managerial Accounting, graduate (EMBA), 2009, 2010, 2011

Strategic Cost Management, graduate (EMBA), 2009, 2011

Capital Market Governance and Valuation, graduate (EMBA), 2010

Cost and Managerial Accounting, undergraduate, 2008, 2009

### **PEDAGOGICAL TRAINING CERTIFICATES**

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Course in Pedagogy – Home Exam, NHH, September 2022

Course in Pedagogy – Fundamentals of PhD Supervision, NHH, June 2022

Course in Pedagogy – Online Teaching, NHH, October 2020

Case Writing Workshop, Harvard Business School, January 2019

Global Colloquium on Participant-Centered Learning, Harvard Business School, July 2018

### **AWARDS AND HONORS**

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NHH Publication Bonus, 2017, 2018, 2025

Indian Finance Association Best Paper Award, 2023

General Research Fund, Hong Kong Research Grants Council, 2015

AAA Financial Accounting and Reporting Section Doctoral Consortium Fellow, 2013

Grant for Participation at International Academic Conferences by Domestic Graduate Students, Taiwan National Science Council, 2010, 2012, 2013

Fellowship for Graduate Students' Attendance to International Academic Conferences, Ministry of Education of Taiwan, 2010, 2012

Grant for the Graduate Students Study Abroad Program, Taiwan National Science Council, 2011

Grant for Ph.D. Candidates in Humanities and Social Sciences Writing Doctoral Dissertations, Taiwan National Science Council, 2011

Outstanding Accounting Summer Paper Award, National Taiwan University, 2009

### **MEDIA MENTIONS**

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“The Value of Dissent: Market Reaction to Voting Intention Disclosures” mentioned in [CorpGov.net](http://CorpGov.net) and [Norwegian Financial Times](http://Norwegian Financial Times)