

CURRICULUM VITAE

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EDUCATION

- Ph.D. University of Oregon, Eugene. December 1985.
Major: Accounting; Minors: Finance and Economics.
- M.B.A. Dalhousie University, Halifax, Canada. February 1982.
Major: Finance.
- B.E. University of Singapore, Singapore. May 1977.
Major: Electrical engineering.

PROFESSIONAL QUALIFICATIONS

- C.Dip.A.F. Certified Diploma in Accounting & Finance. November 1979.
Association of Certified Accountants, London, England.
- IEEE Member of the Institute of Electrical & Electronic Engineers, U.S.

WORK EXPERIENCE

- 9/00 – present Director, Accounting Ph.D. Program, University of Connecticut, Storrs.
- 9/96 - present Associate Professor of Accounting, University of Connecticut, Storrs.
- 10/98 Visiting Scholar, Shanghai University of Finance & Economics, China.
- 7/97 - 8/98 Academic Fellow, Financial Accounting Standards Board, Norwalk, CT.
- 9/91 - 8/96 Assistant Professor of Accounting, University of Connecticut, Storrs.
- 9/86 - 6/91 Assistant Professor of Accounting, University of Washington, Seattle.
- 5/77 - 8/80 Product Development Engineer, Texas Instruments, Semiconductor Group. Designed memory chips, coordinated startup of new product lines, and implemented cost-reduction programs.

PUBLIC SERVICE

- 7/03 – present Director, Board of University of Connecticut Coop Corporation.

CONSULTING EXPERIENCE

- Simpson, Thacher, & Bartlett LLP, New York City - Consultant on derivatives, special-purpose entities, and consolidation issues.
- Covington & Burling, LLP, New York City - Technical derivatives trainer.
- Riddell, Williams, Bullitt, & Walkinshaw, Seattle - Expert witness in an environmental lawsuit on PCB cleanup.

RESEARCH INTERESTS

Accounting standard-setting and securities regulation in international markets; accounting for financial derivatives; corporate risk management policies; audit quality and industry expertise; valuation of intangible assets; special-purpose entities and consolidation issues; revenue recognition rules; non-financial performance disclosures; mergers and acquisitions; and pension accounting.

TEACHING INTERESTS

Financial accounting theory, managerial accounting, and capital markets seminar.

PUBLISHED RESEARCH

- "Forecasting Stock Prices Using a Hierarchical Bayesian Approach" (with L. Kuo and J. Ying), *Journal of Forecasting*, Vol. 24 (2005): 39-59.
- "Nonaudit Services and Earnings Management: U.K. Evidence" (with M. Ferguson and D. Young) *Contemporary Accounting Research*, Vol. 21, No. 4 (Winter 2004): 813-841.
- "Investors: What's Being Done about Misleading Financial Reports?" (with M. Hussein) *Journal of Corporate Accounting & Finance* Vol. 13, No. 6 (September/October 2002): 55-65.
- "Harmonization of the Auditor's Report" (with J. S. Gangolly, M. E. Hussein and K. Tam) *The International Journal of Accounting*. Vol. 37, No. 3 (2002): 327-346.
- "The Usefulness of Derivatives-related Accounting Disclosures to Stock Returns" (with K. Tam) *Review of Quantitative Finance and Accounting* Vol. 18, No. 3 (2002): 273-291.
- "Foreign Exchange Risk and Firm Value: An Analysis of U.S. Pharmaceutical Firms" (with K. Chan and K. Tam) *Managerial Finance* Vol. 28, No. 3 (2002): 57-72.
- "Profitability of the Electric Utility Industry" (with Kam C. Chan) *Business Journal* Vol. 14, No. 1&2 (Fall-Spring 1999): 37-40.
- "Debt and Equity Characteristics of Mandatorily Redeemable Preferred Stock," (with Kam C. Chan) *Review of Quantitative Finance and Accounting* Vol. 8, No. 1 (January 1997): 37-49.
- "Bid-Ask Spread of American Depositary Receipts," (with Kam C. Chan and Annie Wong) *Journal of Multinational Financial Management*. Vol. 6, No. 2/3 (1996): 21-30.
- "The Association Between Stock Returns and Foreign GAAP Earnings versus Earnings Adjusted to U.S. GAAP," (with Kam C. Chan) *Journal of Accounting and Economics* Vol. 21, No. 1 (February 1996): 139-158.
- "The Effects of Inventory Costs and Adverse Information on Relative Bid-Ask Spreads: The Case of Telefonos de Mexico Shares," (with Kam C. Chan) *Financial Practice and Education Journal* Vol. 5, No. 2 (Fall/Winter 1995): 68-73.
- "Relative versus Incremental Information Content," (with Gary Biddle and Andrew Siegel) *Contemporary Accounting Research* Vol. 12, No. 1, Part I (Summer 1995): 1-23.
- "A Contingent Claims Model of Corporate Pension Obligations," *Decision Sciences* Vol. 26, No. 2 (March/April 1995): 145-173.
- "The Dominant Firm Industry: Exploring Strategic Options," (with John E. Butler) *The Review of Business Studies* Vol. 1, No. 1 (1992): 9-25.
- "The Estimation and Determinants of Associations Between Returns and Earnings: Evidence from Cross-Industry Comparisons," (with Gary C. Biddle) *Journal of Accounting, Auditing and Finance* Vol. 6, No. 2 (New Series) (Spring 1991): 183-232.

RESEARCH IN PROGRESS

- “Industry Expertise and Audit Quality – Audit-Partner Level Analysis” (with W. Chi and L. Lei).
- “An Empirical Investigation of Goodwill Impairment Estimates” (with M. Hussein and K. Tam).
- “Effect of Conference Call Initiations on Firm Value” (with K. Chan and P. Lee).
- “Intangible Investments and the Cost of Equity Capital” (with Z. Shangguan).
- “Effects of U.S. Cross-Listings on Disclosure Policy of Foreign Firms” (with K. Chan and K. Tam).
- “Hedging and Risk Management Policies.”
- “Why Firms Early Adopt FAS 133” (with K. Tam)
- “Developing Relevant, Useful and Verifiable Performance Measures Using the Balanced Scorecard: Augmenting Supplemental Disclosures” (with C. Earley and M. Hussein).
- “Effects of Goodwill on Merger Premia” (with M. E. Hussein).
- “Investigation of the Use of Management Intent under FAS 133” (with K. Tam).

AWARDS

- Beta Gamma Sigma Best Manuscript Award, April 28, 1996.
- Ernst & Whinney Dissertation Fellowship, 1984-85.
- Deloitte, Haskins & Sells Doctoral Consortium Fellow, Toronto, August 1984.
- American Accounting Association Fellowship, 1983-84
- Doctoral Fellowship, University of Oregon, 1980-84.

ACADEMIC AFFILIATIONS

- American Accounting Association
- American Economic Association
- American Finance Association
- Institute of Electrical & Electronic Engineers, USA