

Curriculum Vitae

Steve Lin

Current Academic Position:

James T. Thomas Chair for Excellence in Accounting Education, Crews School of Accountancy, Fogelman College of Business and Economics at University of Memphis

Education:

Doctor of Philosophy in Accounting and Finance, Victoria University of Manchester, United Kingdom

Master of Arts in Accounting and Finance, Lancaster University, United Kingdom

Bachelor of Business Administration majoring in Accounting, Soochow University, Taiwan

Professional qualification :

C.P.A. Taiwan (inactive)

Work experience:

Date

Job Title

August 2019-present

James T. Thomas Chair for Excellence in Accounting Education, University of Memphis

August 2011-August 2019

Knight Ridder Eminent Scholar Chair in Accounting, Florida International University, Miami, Florida

August 2005 – July 2011

Associate Professor
School of Accounting
Florida International University, Miami, FL.

August 2004 – July 2005

Visiting Professor
Kenan-Flagler Business School
University of North Carolina at Chapel Hill, U.S.

September 2000 – July 2005 Lecturer/Senior lecturer
Accounting and Finance Division
Manchester Business School
Manchester University, U.K.

February 1992 – September 1994 Auditor, Ernst & Young, Taipei, Taiwan

Teaching

My teaching interest is Financial Accounting and Reporting.

Courses Taught:

Seminar in Financial Reporting and Capital Market

Seminar in Introduction to Accounting Research

Current Topics in Financial Accounting

Global Accounting, Financial Strategy and Auditing

Principles of Accounting

Intermediate Accounting

Research Areas of Interest

My main area of research is financial accounting and reporting. The following are my current research interests:

- The use of accounting information in capital market
- Convergence between U.S. GAAP and IFRS
- Earnings management through accounting classifications
- Analyst forecasts and recommendations
- International accounting and financial reporting issues
- Other comprehensive income

Major Publications: (* indicates papers co-authored with ex-doctoral students)

* Lin, S., Liu Z., and Kang, Y., and Tuo, L. (2023), Market Reaction to Accelerated Form 20-F Filing Deadline, *Journal of Accounting and Public Policy*, Volume 42, Issue 3.
<https://doi.org/10.1016/j.jaccpubpol.2022.107050>

* Lin, S., Sawani, A., and Wang, J. (2023), Managerial Stock Ownership, Debt Covenants, and Cost of Debt, *Pacific-Basin Finance Journal*, Volume 77.
<https://doi.org/10.1016/j.pacfin.2022.101917>

*Kim, M., Lin, S., Yang, L. (2021), Would improved information environment of a less regulated OTC market benefit blue-chip foreign firms? Evidence from the OTCQX International Market, *Journal of International Accounting Research*, 20(1): 103-131. **The Best Paper Award for the 2021 Journal of International Accounting Research.**

*Liu, R., Lin, S., Wang, C. (2020), CFO promotion-based compensation and earnings management, *China Accounting and Finance Review*, 22(3), 1-31.

*Liu, Z. and Lin, S. (2019), Determinants and consequences of voluntary auditor changes in Hong Kong, *Journal of Contemporary Accounting and Economics*, 15 (3), 125-158

Kim, J.H. and Lin, S. (2019), Accrual anomaly and mandatory adoption of IFRS: evidence from Germany, *Advances in Accounting*, 24, November, article 100445
<https://www.sciencedirect.com/science/article/abs/pii/S0882611019301129>

*Lin, S.J., Riccardi, W., Wang, J., (2019), Relative Effects of IFRS Adoption and IFRS Convergence on Financial Statement Comparability, *Contemporary Accounting Research*, 36(2), 588-628.

Chan, J., S. Lin, Y. You, and W. Zhao (2018), Analysts' Stock Ownership and Recommendations, *Journal of Accounting and Economics*, 66(2-3), 476-498.

Lin, S., J. Payne, and L. You (2018), Do Multiple Foreign Listings Create Value for Firms, *Quarterly Review of Economics and Finance*, 69, 134-143.

Lin, S. J. Wang and Y-W, Yang (2018), Is other comprehensive income reported in the income statement more value relevant? *Journal of Accounting, Auditing, and Finance*, OCT 4, 1-23.

*H-Y, Lin, Fornaro, J., Lin, S. and Huang, S. (2017), Fair value accounting and restatement, *Advances in Accounting*, Vol. 38, pp.30-45.

*Hua-Wei Huang, Steve Lin, and K. Raghunandan (2016) The Volatility of Other Comprehensive Income and Audit Fees. *Accounting Horizons*: Vol. 30, No. 2, pp. 195-210.

Lin, S (2015), Discussion of ‘The Effects of Financial Reporting on Bank Loan Contracting in Global Markets: Evidence from Mandatory IFRS Adoption’, *Journal of International Accounting Research*, Vol. 14, No. 2 pp. 83-87.

Wu, S-H., Li, S-H, Lin, S. (2014), The effects of Harmonization and Convergence with IFRS on the Timeliness of Earnings Reported under Chinese GAAP, *Journal of Contemporary Accounting & Economics*, 10 (2014) 148–159.

Elizabeth A., Greiner, A., Kohlbeck, M., Lin, S, and Skaife, H. (2013) Challenges and Opportunities in Cross-Country Accounting Research, *Accounting Horizons*, Vol. 27, Issue 1, pp. 141-154.

*Lin, S., Riccardi, W., and Wang, C., (2012), Does Accounting Quality Change Following a Switch from U.S. GAAP to IFRS? *Journal of Accounting and Public Policy*, Vol. 31, pp. 641-659.

Lin, S. (2012), Discussion of ‘the Determinants and Consequences of Heterogeneous IFRS Compliance Levels Following Mandatory IFRS Adoption: Evidence from a Developing Country’, *Journal of International Accounting Research*, Vol. 11, Issue 1, pp. 113-118.

Wu, S., Lin, S., Li, S., and Koo, M. (2012), Impact of market segmentation on value-relevance of accounting information: evidence from China, *Asia-Pacific Journal of Accounting and Economics*, Vol. 19, Issue 2, pp. 82-96.

Hsu, A. and Lin, S. (2012), A test of the market’s pricing of non-transitory dirty surplus flows, *Asia-Pacific Journal of Accounting and Economics*, Vol. 20, Issue 2. pp. 1-26.

*Chan, A. and Lin, S. Strong, N. (2011), Earnings components and the asymmetric timeliness of earnings: the case of FRS 3 in the UK, *Accounting and Business Research*, Vol. 41, Issue 4, September, pp. 393-410.

*Khurshed. A., Lin, S., and Wang, M. (2011), Institutional Investment in UK Firms: Do Corporate Internal Control Mechanisms Matter? *European Journal of Finance*, Volume 17, Issue 2, pp. 133-152.

Barua, B. Lin, S., and Sbaraglia, A. (2010), Earnings management using discontinued operation, *The Accounting Review*, Vol. 85, Issue 5, pp. 1485-1509.

*Wang, C., Strong, N., Tung, S., and Lin, S. (2009), Share repurchases, Clustering Problem, and Free Cash Flow Hypothesis, *Financial Management*, Vol. 38, Issue 3, pp. 487-505.

Elaine, H., Lin, S., and Yang, Y. (2009), The European-U.S. GAAP Gap: Amount, type, homogeneity, and value relevance of IFRS to U.S. GAAP Form 20-F reconciliations, *Accounting Horizons*, Vol. 23 Issue 2, pp.121-150.

- *Chan, A, Lee, E., and Lin, S. (2009), The impact of accounting information quality on the mispricing of accruals: The case of FRS 3 in the UK, *Journal of Accounting and Public Policy*, Vol. 28, Issue 3, pp. 189-206.
- Frost, C.A., Henry E., and Lin, S. (2009), Response to the U.S. Securities and Exchange's Proposed Rule: ROADMAP FOR THE POTENTIAL USE OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS BY U.S. ISSUERS", *Journal of International Accounting Research*, Issue 8, pp. 40-64.
- *Chan A. Lin, S., and N. Strong (2009), Earnings Conservatism and Cost of Equity Capital, *Managerial Finance*, Vol. 35, Issue 4, pp. 325-345.
- Dedman, E., Lin, S., Prakash, A., Chang, C. (2008), Voluntary Disclosure and its Impact on Share Prices: Evidence from the UK Biotechnology Sector, *Journal of Accounting and Public Policy*, March, Vol. 27, Issue 3, pp. 195-216.
- *Lee, E. and Lin, S. (2008), Corporate sell-offs in the UK: use of proceeds, financial distress, and long-run impact on shareholders' wealth, *European Financial Management* Vol. 14, Issue 2, pp. 222-242.
- Choi, Y., Lin, S., Walker, M., and Young, S. (2007), Disagreement over the Persistence of Earnings Components: Evidence on the Properties of Management-Specific Adjustments to GAAP Earnings, *Review of Accounting Studies*, Vol. 12, Issue 4, pp. 595-623
- Henry, E., Lin, S., Yang, Y. (2007), Weak Signal: Evidence of IFRS and U.S. GAAP Convergence from Nokia's 20-F Reconciliations, *Issues in Accounting Education*, Vol. 22, Issue 4, pp. 709-720.
- Lin, S. (2006), Testing the Information Set Perspective of UK Financial Reporting Standard No. 3: Reporting Financial Performance", *Journal of Business Finance and Accounting*, September/October issue, pp.1110-1141.
- Lin, S., Pope, P., and Young, S. (2003), The Market Reaction to the Appointment of Non-executive Directors: UK Evidence, *Journal of Business Finance and Accounting*, April, pp. 351-382.
- *Chang, LC, Lin, S., and Northcott, D., The NHS performance assessment framework: a "balanced scorecard" approach? *Journal of management in medicine*, Vol. 16, Issue 5, 345-358. This journal is now published as *Journal of Health, Organization, and Management*.
- Dedman, E. and Lin, S. (2002), Market Reaction to CEO Departures: Further Evidence from the UK", *Journal of Corporate Finance*, Vol.8 pp.81-104.

Lin, S., (2002). The Association between Analysts Forecast Revisions and Earnings Components: the Evidence of FRS 3, *British Accounting Review*, 2002, V. 34, pp. 1-34. **The Best paper award for the 2002 British Accounting Review.**

Lin, S. and Walker, M. (2000), FRS 3 Earnings, Headline Earnings, and the Accounting-Based Accounting Valuation Model, *Accounting and Business Research*, Vol. 30, No.4. pp. 299-306.

Papers that are Currently under Review

*The effect of the convergence project between FASB and IASB on the nature of U.S. GAAP and IFRS (With Assma Sawani and John Wang), *Review of Accounting Studies* (3rd round).

*Mandatory CSR Expenditures, Board Independence, and Firm Future Performance: Evidence from India's Companies Act of 2013 (with Ran Ling and Grace Wu), *Sustainability Accounting, Management and Policy Journal* (2nd round)

*Market reaction to the Holding Foreign Companies Accountable Act (with Zhenfeng Liu, Ling, Tuo, and Ran Ling). *European Accounting Review* (1st round)

Completed Working Papers

*Pricing and Mispricing of Other Comprehensive Income: Do the Presentation Prominence and Predominance matter? (with Paul Liu and Mengyu Ma).

*Market Reaction to Restatements Associated with Violations of Principles- and Rules-Based Accounting Standards (with Solomon Hwang and Andy Feng).

*Luckin coffee and accounting Fraud (with Ran Ling, Zhenfeng Liu, Ling, Tuo)

Work in progress

IFRS adoption and cross-listing premier (with Yang Liu and Youjia Xu)

Readability, management tone, and future earnings response coefficient (with Martin Kim)

Line items and classification shifting (Lidong Cue)

Invited Presentations

University of California Riverside, virtual

University of Texas Rio Grande Valley, virtual
University of Cincinnati, virtual
St. Mary University, Canada, virtual
Kent State University
National University of Chile, Chile
Chang Jung Christian University, Tainan, Taiwan
National Cheng Kung University, Tainan, Taiwan
University of Oklahoma
Hong Kong Polytechnic University
University of Texas at Arlington
National Cheng Chi University, Taipei, Taiwan
University of Manchester, England
National Chen Kung University, Tainan, Taiwan
Louisiana State University, Baton Rouge
National Taiwan University, Taiwan
National Central University, Taiwan
University of Florida
Iowa State University
Syracuse University
University of South Florida
Gakushin University, Tokyo, Japan
Wasada University, Tokyo, Japan
University of Arkansas
Oklahoma State University
Lehigh University
University of Houston
Queen's University, Belfast, Northern Ireland
University of Wales at Swansea, Wales, UK

Main Conference Presentations (after 2018):

2023

Market reaction to the Holding Foreign Companies Accountable Act at the 2023 European Accounting Association conference in Helsinki Finland.

Pricing and Mispricing of Other Comprehensive Income: Do the Presentation Prominence and Predominance matter? at the 2023 European Accounting Association conference in Helsinki Finland and at the Journal of Accounting, Auditing, and Finance conference in Helsinki Finland.

2021

Market Reaction to Restatements Associated with Violations of Principles- and Rules-Based Accounting Standards at the 2021 IAS mid-year virtual conference.

2019

Scope of Discontinued Operations, Analysts' Attributes, and Earnings Persistence at the 2019 Journal of Accounting, Auditing, and Finance conference in Santiago, Chile.

2018

The Effect of PCAOB's Restriction over Auditor Provided Tax Services on Audit Quality, Earnings Quality and Tax Avoidance at the 2018 European Accounting Association annual meeting in Milan, Italy June 2018

Market Reaction to Accelerated Form 20-F Filing Deadline at the 2018 Journal of International Accounting Research conference in Venice, Italy July 2018 and at the 2018 IAS mid-year conference in Long Beach, California January 2018

Funded Research

"International Financial Reporting Standards (IFRS) Adoption, Corporate Governance, and Bankruptcy Prediction: A Machine Learning Approach" was submitted to the Social Science and Humanities Research Council (SSHRC) and was funded for the amount of \$53,487.

Research grant of \$30,000 (with Dr. Barua and Dr. Wang) from the PricewaterhouseCoopers Charitable Foundation, Inc in 2010 to integrate IFRS to undergraduate accounting courses

Research grant of \$10,000 (with Dr. Arif Khurshed) from Yale University in 2006 to work on a comparison study on the determinants of institutional shareholding in the U.K. and U.S.

Research grant from the U.K. Economic Social Research Council (a total fund of £100,000, i.e. \$180,000) on Financial Reporting Standard No. 3 "Reporting Financial Performance" during 2001-2004 (with Professor Martin Walker at Manchester Business School in the U.K.)

Research grant of £9,400 from University of Manchester in 2004 to work on the role of non-financial performance measures in determining top management incentive scheme in the U.K.

PhD Dissertation Chair

Ran Ling (2018), *Texas A & M University at Commerce*

Martin Kim (2018), *St. Joseph University* in Philadelphia

Assma Sawani (2016): *University of Colorado Colorado Springs*

Zhenfeng Liu (2016): *University of Michigan, Flint.*

Ruonan Liu (2014): *University of Pacific, Stockton, California.*

Ann Chan (2007), *National Chen Chi University, Taiwan*

Bruce Wang (2007), *National Taiwan University, Taiwan*

Mingzhu Wang (2005), *King's College, U.K.*

Other Research Related Services

Editorial Board:

Senior editor of *Journal of International Accounting Research* 2020-present

Paper Reviews

Ad hoc reviewer for the following journals:

The Accounting Review

Contemporary Accounting Research

Accounting, Organization, and Society

Journal of Business Finance and Accounting

Journal of Accounting, Auditing, and Finance

Journal of Accounting and Public Policy

Accounting Horizons

European Accounting Review

Journal of International Accounting Research

Accounting and Business Research

Accounting and Finance

External Services

Journal of International Accounting Research Conference Planning Committee 2019-present

AAA's outstanding accounting literature contribution award committee Chair 2021-2022

President of AAA's International Accounting Section (IAS) 2018-2019

Strategic Planning Committee of AAA's International Accounting Section (IAS) 2015-2019

Executive Council of AAA's International Accounting Section (IAS) 2015 – 2019

Secretary of AAA's International Accounting Section (IAS) 2015-2017

AAA's International Accounting Section (IAS) Mid-year Conference co-chair 2014-2015

Internal Services

Memphis:

PhD Accounting program director 2019-2022

College Promotion and tenure committee member 2019-2022

PhD program sub council member 2019-2022

Chair of the Search and Screen Committee 2007-2019 (FIU)

Chair of the Faculty Development Committee 2007-2019 (FIU)

SOA Tenure and Promotion Committee member 2008-2019 (FIU)

Chair of the College Faculty Tenure and Promotion Committee 2014-2015 (FIU)

PhD Accounting program coordinator 2010-2013 (FIU)

Service award:

Outstanding service award from the College of Business at FIU in 2009. This is the first college service award ever rewarded to a faculty member.