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Education:

1. Ph.D. in Accounting
The University of Mississippi
2. MBA
Chinese Culture Univeristy
3. Bachelor in Public Finance
National Chengchi University

Experience:

1. Professor of Accounting
National Chengchi University, Taipei, Taiwan, ROC
2. Assistant Professor of Accounting
Penn State University at Harrisburg, USA
3. Assistant Professor of Accounting
Indiana University-Purdue University at Fort Wayne, USA
4. Economics Researcher
Council for Economic Planning and Development
Executive Yuan, Taipei, Taiwan, ROC
5. Committee Member: the GreTai Securities Market (the OTC market in Taiwan), the Ministry of Education (Taiwan), Taiwan Academy of Banking and Finance, and National Academy for Educational Research (Taiwan)
6. Member of International Advisory Board
International Journal of Risk and Contingency Management (USA)
7. Member of Editorial Board
The Austin Journal of Accounting, Audit and Finance Management (USA)

Research:

1. Journal Articles:
Horng-Ching Kuo, "An Evaluation of Alternative Approaches to Lessee Accounting in the Context of Risk Assessment," *Review of Business and Economic Research* (Fall 1988), Vol. 24, No. 1, pp. 31-44.
Horng-Ching Kuo, "The Effective Yield Test, the Market Parity Test, and Earnings Per Share," *Managerial Finance*, Vol. 15, No. 3, 1989, pp. 6-9.
Horng-Ching Kuo, "How Do Small Firms Make Inventory Accounting Choices?" *Journal of Business Finance and Accounting* (April 1993), Vol. 20, No. 3, pp. 373-392.

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- Hsiu-Jen Cheng, Yu-Cheng Chen, and Horng-Ching Kuo, "An Empirical Study on Firms' Unrecorded Intangible Assets," *Journal of Global Management and Economics* (December 2005), Vol.1, No.1, 117-144
- Rong-Bao Kang, Yue-Duan Guan, Chiang-Liang Lin, and Horng-Ching Kuo, "An Empirical Investigation of the Opening of Chinese B-Share Market to Domestic Investors," *Journal of International Financial Analysis* (March 2006), No. 22, 31-52.
- Chiang-Liang Lin, Yi-Shen Luh, and Horng-Ching Kuo, "An Empirical Investigation of Financial Stress: Considering the Impact of Corporate Governance and Related Party Transactions," *Journal of International Financial Analysis* (March 2006) No. 22, 53-76.
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- Chiang-Liang Lin, Gern-Guay Chang, and Horng-Ching Kuo, "A Closer Look at Some Taxation Issues Pertaining to Property-owning Ancestral Worship Associations (I)," *Taxation: A Ten-day Periodical* (May 2006), No. 1966, 44-46.
- Chiang-Liang Lin, Gern-Guay Chang, and Horng-Ching Kuo, "A Closer Look at Some Taxation Issues Pertaining to Property-owning Ancestral Worship Associations (II)," *Taxation: A Ten-day Periodical* (May 2006), No. 1967, 40-42.
- Chiang-Liang Lin, Gern-Guay Chang, and Horng-Ching Kuo, "The Establishment and Monitoring of Religious Foundations (I)," *Taxation: A Ten-day Periodical* (July 2006), No. 1972, 41-43.
- Chiang-Liang Lin, Gern-Guay Chang, and Horng-Ching Kuo, "The Establishment and Monitoring of Religious Foundations (II)," *Taxation: A Ten-day Periodical* (July 2006), No. 1973, 37-40.
- Chiang-Liang Lin, Gern-Guay Chang, and Horng-Ching Kuo, "Tax Incentives Granted to Religious Organizations (I)," *Taxation: A Ten-day Periodical* (July 2006), No. 1974, 41-43.
- Chiang-Liang Lin, Gern-Guay Chang, and Horng-Ching Kuo, "Tax Incentives Granted to Religious Organizations (II)," *Taxation: A Ten-day Periodical* (August 2006), No. 1976, 40-42.
- Chiang-Liang Lin, Horng-Ching Kuo, and Kuei-Yin Wu, "An Examination of Alternative Approaches to Capital Reduction," *Journal of International Financial Analysis* (March 2007) No 23, 45-72.
- Chiang-Liang Lin, Ching-Chun Yang, and Horng-Ching Kuo, "Public Hospitals' Operational Efficiency in Taiwan," *Journal of Modern Accounting and Auditing* (May 2007), Vol. 3, No 5, 45-52.

- Horng-Ching Kuo, Chiang-Liang Lin, and Yu-Yi Peng, "An Investigation of the Relationship between Ownership Structure and Firm Value: Using the Price and the Return Models," *GreTai Securities Market Bimonthly* (December 2007), No. 132, 103-118.
- Chiang-Liang Lin, Horng-Ching Kuo, and Jen-Chieh Wu, "The Accuracy and Explanatory Power of Cross-Sectional Equity Valuation Models," *Soochow Journal of Accounting* (Nov 2008), Vol. 1, No.1, 83-109.
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- Chiang-Liang Lin, Zu-Chun Yu, and Horng-Ching Kuo, "Factors Affecting Donations to Public Welfare Organizations in Taiwan," *The Academy of Business and Economic Review* (May 2013), Vol. 4, No. 1, 1-28.
- Horng-Ching Kuo and Hsiu-Chin Lin, "Disclosure Levels, Stock Market Liquidity, and Earnings Quality," *The Austin Journal of Accounting, Audit and Finance Management* (August 2014), Vol. 1, No. 1, 1-11.
2. Conference Presentations and Proceedings Papers:
- Horng-Ching Kuo, "An Evaluation of Alternative Approaches to Lessee Accounting in the Context of Risk Assessment," *Proceedings of the 1986 Midwest Annual Meeting of the American Accounting Association*, March 1986.
- Horng-Ching Kuo, "A Graphical Approach to the Analysis of Cost Variances," *Proceedings of the Fourth Annual Southwest Business Symposium*, April 1987.
- Horng-Ching Kuo, "The Effective Yield Test, the Market Parity Test, and Earnings Per Share," *Proceedings of the Fifth Annual Southwest Business Symposium*, April 1988.
- Horng-Ching Kuo and Monica Zimmerman, "Fiscal Year Elections under Section 444," *Proceedings of the Sixth Annual Southwest Business Symposium*, April 1989.
- Horng-Ching Kuo and Daniel Chiang, "Analysis of Cost Variances: A Computer Graphic Approach," *Proceedings of the 17th Annual North American Conference of the International Business Schools Computer Users Group*, July 1989, pp. 262-271
- Horng-Ching Kuo, "Firm Size, Risk, Managerial Ownership, and Small Firms' Inventory Accounting Decisions," *Proceedings of the 1991 Mid-Atlantic Regional Meeting of the American Accounting Association*, April 1991.
- Horng-Ching Kuo, "The Effects of the Liability Method of Interperiod Income Tax Allocation on the Financial Statements of Early Adopters of SFAS 96," *Proceedings of the Tenth Annual Southwest Business Symposium*, April 1993.
- Horng-Ching Kuo, "The International Applicability of the Significant Influence Criterion of Equity Accounting: Evidence from Taiwan," *Proceedings of the 1994 Midwest Annual Meeting of the American Accounting Association*, April 1994.
- H.W. Lin, Horng-Ching Kuo, and Yu-Cheng Chen, "The Effects of Adjusting Risky Asset Weight on the Capital Adequacy Ratio Measures of Commercial Banks in Taiwan," *Proceedings of the Fourth Taiwan Conference on Accounting Research*, November 1998.

- Horng-Ching Kuo, "Over Time Changes in the Value Relevance of Financial Statements: A Survey of the Academic Views," *Proceedings of the 10th World Congress of Accounting Historians*, August 2004.
- Chiang-Liang Lin, Mei-Chu Chen, and Horng-Ching Kuo, "An Empirical Investigation of the Operating Efficiency of Airports in Taiwan, ," *Proceedings of the 2010 Accounting Theory and Practice Conference*, November 2006.
- Horng-Ching Kuo and Chih-Sheng Tang, "Pre-Earnings-Announcement Short Sales," *Proceedings of the 7th Annual Hawaii International Conference on Business*, May 2007.
- Horng-Ching Kuo and Su-Fen Chiu, "Further Evidence on the Effectiveness of Independent Directors: The Case of Taiwan," *Proceedings of the 2008 Midwest Annual Meeting of the American Accounting Association*, March 2008.
- Chiang-Liang Lin, Hsin-Chi Chao, and Horng-Ching Kuo, "Factors Affecting Disclosure Levels of Public Welfare Organizations," *Proceedings of the 2010 Accounting Theory and Practice Conference*, December 2010.
- Horng-Ching Kuo, Yu-Shu Cheng, and Mei-Feng Lin, "The Relationship among Human Capital, Compensation, and Operating Performance: An Examination of the Mediating Effect of Compensation for Public Accounting Firms," *Proceedings of the 2011 Academic Symposium on Modern Accounting Issues*, May 2011.
- Horng-Ching Kuo and Hsin-Yi Tan, "The Impact of Adopting Fair Value Accounting for Financial Instruments on the Reliability of Financial Statements, ," *Proceedings of The 2011 Accounting Theory and Practice Conference*, December 2011.
- Horng-Ching Kuo and Wu-Yan Tsai, "Impairment Loss Reversals, Earnings Management, and Ownership Structure, ," *Proceedings of the 2011 Accounting Theory and Practice Conference*, December 2011.
- Horng-Ching Kuo and Hsiu-Chin Lin, "Disclosure Level, Stock Market Liquidity, and Earnings Quality: Evidence from Taiwan," *Proceedings of the 2012 Global Conference on Business and Finance*, January 2012.