

WUCHUN CHI

Professor

College of Commerce

National Chengchi University

Taipei, Taiwan 11605, ROC

Phone: 886-2-29393091 ext. 81031

E-mail: wchi@nccu.edu.tw

EDUCATION:

1996 Ph.D., National Taiwan University, Taiwan

1991 M.B.A., National Chiao Tung University, Taiwan

1989 B.A., National Taiwan University, Taiwan

RESEARCH INTEREST:

Financial Accounting

Auditing

Corporate Governance

TEACHING INTEREST:

Financial Accounting

Corporate Governance

JOURNAL PAPERS:

1. Chi, W., L. A. Myers, T. C. Omer, and H. Xie. 2016. The effects of audit partner pre-client and client-specific experience on audit quality and on perceptions of audit quality. *Review of Accounting Studies* (conditionally accepted).
2. Chi, W., H. Huang, and H. Xie. 2015. A quantile regression analysis on corporate governance and the cost of bank loans: a research note. *Reviews of Accounting and Finance* 14(1): 2-19.
3. Liao, H. M. and W. Chi. 2014. Audit Quality during the first year of mandatory audit-partner rotation. *NTU Management Review* 25(1): 233-258.
4. Chi, W., L. Hsiu, and H. Xie. 2014. Does an auditor's within-industry market share still capture auditor industry expertise in a mandatory audit partner rotation regime? *Journal of Modern Accounting and Auditing* 10(1): 80-96.
5. Chi, W., X. Long, K. Wang, and L.L. Lisic. 2013. Do regulations limiting management influence over auditors improve audit quality? Evidence from China. *Journal of Accounting and Public Policy* 32(2): 176-187.
6. Chi, W., L. Huguen, C-J Lin, and L. L. Lisis. 2013. Determinants of audit staff turnover: Evidence from Taiwan. *International Journal of Auditing* 17(1): 100-112.
7. Chi, W., Y. Chen, and Y. Liao. 2013. Auditor economic dependence and accounting conservatism: Evidence from a low litigation risk setting.

International Journal of Auditing 17(2): 117-137.

8. Chi, W., D. Dhaliwal, O.Z. Li, and T.H. Lin. 2013. Voluntary reporting incentives and reporting quality - Evidence from a reporting regime change for private firms in Taiwan. *Contemporary Accounting Research* 30(4): 1462-1489.
9. Chung, Y. H., S. Y. Huang, and W. Chi. 2013. The effect of conference calls on information asymmetry. *Journal of Management* 30(4): 295-322.
10. Chi, W., L.L. Lisic, and E.B. Douthett. 2012. Client importance and audit partner independence. *Journal of Accounting and Public Policy* 31(3): 320-336.
11. Chi, W., T. H. Lin, and Y. C. Chou. 2012. Accounting restatements and cost of equity capital. *Sun Yat-Sen Management Review* 22.
12. Chi, W., C. C. Wang, and H. Pan. 2012. Measure of accounting conservatism for Taiwan firms: Applicability of C-Score. *Review of Accounting and Auditing Studies* 2(2): 37-67.
13. Chi, W., C. C. Wang, and H. Pan. 2012. The effect of accounting conservatism on bonus to employees. *The International Journal of Accounting Studies* 55: 37-76.
14. Chi, W., H. M. Liao, and C. C. Wang. 2012. What does the complete disclosure of audit fee information tell us in Taiwan? *Taiwan Accounting Review* 5(1): 49-88.
15. Chi, W.. 2011. An overlooked effect of mandatory audit-firm rotation on investigation strategies. *The OR Spectrum-Quantitative Approaches in Management* 33: 265-285.
16. Chi, W., Y-S Chang, L-J Hwang, and M-J Shiue. 2011. The association between corporate governance and audit quality: Evidence from Taiwan. *Research in Accounting in Emerging Economies* 11: 129-153.
17. Chi, W., L.L. Lisic, and M. Pevzner. 2011. Is enhanced audit quality associated with greater real earnings management? *Accounting Horizons* 25(2): 315-335.
18. Chi, W., and C. Wang. 2010. Accounting conservatism in a setting of information asymmetry between majority and minority shareholders. *The International Journal of Accounting* 45(4): 465-489.
19. Chi, W., H. Huang, Y. Liao, and H. Xie. 2009. Mandatory audit-partner rotation, audit quality and market perception: Evidence from Taiwan. *Contemporary Accounting Research* 29(2): 359-391.
20. Chi, W., C. Liu, and T. Wang. 2009. What affects accounting conservatism: A corporate governance perspective. *Journal of Contemporary Accounting & Economics* 5(1): 47-59.
21. Chi, W., W. Y. Lin, C. Y. Hsu, and Y. L. Chen. 2009. Corporate governance and credit risk. *NTU Management Review* 19(S-2): 71-98.

22. Chi, W., and Y. Chen. 2008. How the capital market affects earnings quality: Evidence from Taiwan. *Management Review* 27(2): 53-69.
23. Chi, W., Liao, and Lin. 2008. An investigation of conservatism accounting in Taiwan. *Soochow Journal of Accounting* 1(1): 1-28.
24. Chi, W., C. Y. Hsu, and W. Y. Lin. 2008. Board effectiveness: Investigating payment asymmetry between board members and shareholders. *Corporate Board* 4: 6-23.
25. Chi, W.. 2006. The effect of the Enron-Andersen affair on audit pricing. *The ICFAI Journal of Audit Practice* 3(2): 35-59.
26. Chi, W.. 2005. The effect of mandatory audit-firm rotation: A monitoring perspective. *Research in Accounting Regulation* 18: 283-285.
27. Chi, W., and H. Huang. 2005. Discretionary accruals, audit-firm tenure and audit-partner tenure: Empirical evidence from Taiwan. *Journal of Contemporary Accounting & Economics* 1(1): 65-92.
28. Chi, W., C. Chang, and C. Liu. 2005. Clients characteristics and auditors switch in an audit failure. *The ICFAI Journal of Audit Practice* 2(2): 53-72.
29. Chi, W., and Y. Ma. 2005. The effect of the independent directors and the independent supervisors on abnormal accruals in Taiwan. *Review of Financial Risk Management* 1: 65-92.
30. Chi, W.. 2005. The strategic interaction between client-risk screening and audit effort. *Management Review* 24(1): 109-132.
31. Chi, W., H. Yu, and S. Chiu. 2004. Mandatory rotation and auditor independence – An analysis of auditor's reputation effect. *Taiwan Accounting Review* 5(1): 71-104.
32. Chi, W., H. Yu, and C. Y. Hsu. 2003. The nature of corporate income tax under full imputation tax regime-A test of functional fixation. *Journal of Business Finance & Accounting* 30(3&4): 589-619.
33. Chi, W., Y. Tseng, and Y. Tsai. 2002. The value relevance of banking firms' fair value and certain specific disclosure. *Reviews of Securities & Future Markets* 14(3): 113-143.
34. Chi, W., C. Y. Hsu, and H. Yu. 2002. A research note on the break-even tax rate under the imputation tax system. *International Journal of Accounting Studies* 35: 91-105.
35. Chi, W., C. Y. Hsu, H. Yu, and M. Tsao. 2001. The value relevance of shareholder deductible disclosure after the integration of individual and corporate income taxes. *International Journal of Accounting Studies* 33: 77-99.
36. Chi, W., W. Cheng, and M. Wang. 2001. The association study among pension accounting, compensation policy and earnings management. *Journal of*

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37. Chi, W., H. Yu, and C. Lee. 2001. The association between professional deficiencies and auditor sanction types – An analysis of auditor's sanction cases in Taiwan. *Journal of Risk Management* 2(2): 37-56.
38. Chi, W., and T. Wang. 2000. Incentive Scheme and Innovation. *International Journal of Accounting Studies* 32: 27-48.
39. Chi, W., C. Y. Hsu, H. Yu, and Y. Hung. 2000. The effect of integration of individual and corporate taxes on the associations between firm's characteristics and stock returns. *International Journal of Accounting Studies* 32: 81-101.