

## **YU-TZU CHANG, CPA**

National Chengchi University  
Department of Accounting  
College of Commerce  
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### **ACADEMIC EXPERIENCE**

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National Chengchi University, Taipei City, Taiwan  
Assistant Professor of Accounting, 2015-Present

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### **EDUCATION**

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- University of Kentucky, Lexington, KY** 2015  
*Ph.D. in Accounting*  
Dissertation: Audit Proposal Evidence on Governmental Audit Procurement Quality and Auditor Impression Management.  
Area of Concentration: Behavioral Audit, Audit Quality, Governmental Audit
- Texas Tech University, Lubbock, TX** 2008  
*M.S. in Accounting*  
Area of Concentration: Auditing, Financial Reporting
- Texas Tech University, Lubbock, TX** 2004  
*M.S. in Restaurant, Hotel, and Institutional Management*  
Thesis: Demographic and Motivation Variables Associated with Internet Usage on Hotel Websites.  
Area of Concentration: Hotel Management, Marketing, Decision-Making
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### **RESEARCH INTERESTS**

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Major focuses of research:  
(1) Audit procurement practices, auditor selection, and audit quality in the public sector  
(2) Auditor professional skepticism and auditor's skeptical behavior

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### **WORK EXPERIENCE**

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- KPMG LLP, Houston, Texas
- Senior Audit Associate (07/2010 - 05/2011)
  - Audit Associate (09/2008 - 06/2010)
  - Staff Auditor Intern (01/2008 - 03/2008)

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## TEACHING AND ACADEMIC EXPERIENCE

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<b>National Chengchi University, Taipei City, Taiwan</b>	Fall 2015
Instructor, Financial Accounting I and II	Spring 2016
<b>University of Kentucky, Lexington, KY</b>	
Instructor, Introduction to Financial Accounting	Fall 2013, 2014
Research/Teaching Assistant	2011-2014
<b>Texas Tech University, Lubbock, Texas</b>	
Teaching Assistant in Accounting	2006 - 2007
Research Assistant at Museum of Texas Tech University	2005 - 2006

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## WORKING PAPERS

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- "Mindfulness, Professional Skepticism, and Audit Practice: Toward a Better Auditor Brain" - with Dan Stone of University of Kentucky
- "Facilitating Masters of Accountancy Student Success in Managing Stress" - with Dan Stone of University of Kentucky
- "What Do Auditors Promise Prospective Audit Clients? Evidence from Governmental Audit Proposals" - with Dan Stone of University of Kentucky
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## WORK IN PROGRESS

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- "The Association between Auditor Professional Skepticism and Audit Quality: Evidence from PCAOB inspection reports" (research proposal stage)
- "Does mindfulness alleviate the impact of distractions on audit task performance?" - with Dan Stone of University of Kentucky (experimental design stage)
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## CONFERENCE & WORKSHOP PRESENTATIONS

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- Chang, Y. T. and Stone, D. 2015. "What Do Auditors Promise Their Clients? Evidence from Governmental Audit Procurement Process," *2015 Cross-Strait Academic Conference of Accounting*. (Presenter)
- Chang, Y. T. and Stone, D. 2014. "Mindfulness as an Audit Tool: A Conceptual View and Advocacy for a Better Auditor Mind," *American Accounting Association Auditing Section* midyear meeting.
- Chang, Y. T. and Stone, D. 2014. "Mindfulness as an Audit Tool: A Conceptual View and Advocacy for a Better Auditor Mind," National Cheng Chi University in Taipei, Taiwan. (Presenter)
- Chang, Y.T. and Stone, D. 2013. "A Mindfulness Means to Professional Skepticism: A Conceptual View and Advocacy for an Auditor Mind," Miami University. (Presenter)
- Chang, Y.T. 2013. "The Value of Mindfulness to Audit Professional Skepticism: A Conceptual View," *American Accounting Association* annual meeting. (Presenter)
- Chang, Y.T. 2013. "The Value of Mindfulness to Audit Professional Skepticism: A Conceptual View," *American Accounting Association* joint meeting of the Forensic and Investigative Accounting and Public Interest. (Presenter)

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## **PROFESSIONAL AFFILIATIONS**

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- American Accounting Association - Auditing Section
- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants
- Certified Public Accountant, State of Texas, Certificate #094001

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## **AWARDS AND HONORS**

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- American Accounting Association/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow (2014)
- Dissertation Enhancement Award, University of Kentucky (2013-2014)
- Von Allmen School of Accountancy Scholarship, University of Kentucky (2011-2014)
- Golden Key International Honor Society, Membership (2008)
- South Plains Chapter TSCPA Scholarship, Texas Tech University (2007)
- W. T. Reed Scholarship, Texas Tech University (2006)
- Cavazos Scholarship, Texas Tech University (2003)
- College of Human Science Scholarship, Texas Tech University (2003)
- Graduate Tuition Scholarship, Texas Tech University (2002)