

DAVID C. YANG, PH.D., CMA, CFM

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EDUCATION

- 09/79-01/85 Doctor of Philosophy, Accounting, Graduate School of Business, Columbia University.
- 09/79-01/83 Master of Philosophy, Accounting, Graduate School of Business, Columbia University.
- 09/77-06/79 M.B.A., Finance, Graduate School of Business Administration, University of California, Berkeley.
- 09/73-06/77 B.A., Economics, National Taiwan University.

SPECIAL AWARDS, FELLOWSHIPS AND HONORS

- * awarded Shidler College of Business, University of Hawaii Professor of the Semester – Master of Accounting, fall 2012 and fall 2013
- * awarded 2004 University of Hawaii Regents' Medal for Excellence in Teaching
- * awarded College of Business Administration, University of Hawaii Teaching Excellence Award in May 1998 and May 1989
- * awarded 1993 Dennis Ching/First Interstate Memorial Teaching Award in March 1993
- * awarded Spring 1999, Spring 1997, Spring 1996, Spring 1992, Fall 1991 and Fall 1989 Outstanding Professor Award by the Delta Theta Chapter of Beta Alpha Psi
- * received Certified Management Accountant (CMA) on May 18, 2000, and Certified Financial Manager (CFM) on May 31, 2000
- * Appointed as Adjunct Professor of Guanghua School of Management at the Peking University (honorary appointment; no compensation; 6/18/1995 – 6/17/1997)
- * awarded travel grant from the National Resource Center for East Asian Studies in May 1994 and May 1993
- * awarded University of Hawaii Educational Improvement Fund Award in October 1987

("Enrichment of the International Studies Component in the Undergraduate Business Curriculum" with N. Lane Kelley, Virginia Crockett, Alfred Edge, K. K. Seo and James Wills) and in October 1985 ("Review, Analysis, and Selection of an Accounting Package for College of Business Administration)

- * received 1987-1989 Title VI Grant for Enrichment of the International Studies Component of the Undergraduate Program in Business Administration from the U.S. Department of Education in July 1987
- * received a curriculum development grant from the Coopers & Lybrand Foundation to integrate computer applications into the accounting curriculum in April 1987
- * Beta Alpha Psi - National Honor Accounting Fraternity since 1985
- * Beta Gamma Sigma - National Scholastic Honor Business Society since 1983

PROFESSIONAL ASSOCIATIONS

- * American Accounting Association since 1983
Chair, Membership Committee of International Accounting Section (1993-1994); Chair, Membership Promotion Committee of International Accounting Section (1992-1993); Chair, Computer Applications Committee of International Accounting Section (1988-1989)
- * Institute of Management Accountants-Hawaii Chapter since 11/1985
Vice President of Membership & Marketing (9/1995-6/1997)
Vice President of Professional Education (6/2000-6/2001)
Director of Manuscripts (6/2001-6/2002)
- * Chinese Accounting Professors Association-North America since 1/1985
President (1997-1998), President-Elect (8/1996-7/1997), Vice President (8/1995-7/1996), member of Board of Directors (8/1993-7/1995, 8/1998-7/1999), Treasurer (4/2016 – 7/2018)
- * The Association of Chinese Scholars in Hawaii since 1/1985
Member of Executive Committee (7/1996-6/1997, 7/2001-6/2002)
Treasurer (4/2016 – 4/2017), 2nd Vice President (7/1998-6/1999), President-Elect (7/1999-6/2000), President (7/2000-6/2001)
- * EDP Auditors Association (Information Systems Audit and Control Association)-Hawaii Chapter from 1/1986 to 12/1994, from 10/1997 to 1/2000
Publicity Director (7/1991-6/1992), Treasurer (1/1989-12/1989), Program Director (1/1988-12/1988)
- * The Institute of Internal Auditors-Hawaii Chapter from 2/1986 to 12/1994
Chairperson, College Relations & University Committee (6/1986-5/1988)

ACADEMIC POSITIONS

- * Professor (tenured) at the School of Accountancy, Shidler College of Business, University of

Hawaii-Manoa since 7/1996

- * Director, Center for Chinese Studies, School of Pacific and Asian Studies, University of Hawaii-Manoa since from 8/1/2018 to 7/31/2021
- * Faculty Director, China International MBA program, Shidler College of Business, University of Hawaii-Manoa from August 2006 to July 2017
- * Faculty Director, U.S. International MBA Program, Shidler College of Business, University of Hawaii-Manoa from August 2006 to July 2012
- * Interim Associate Dean for Academic Programs, Shidler College of Business, University of Hawaii-Manoa from 7/1/2006 to 7/31/2009
- * Director of the School of Accountancy, College of Business Administration, University of Hawaii-Manoa from 1/24/1992 to 6/30/1994 and from 8/1/1997 to 7/31/2000
- * Faculty Director, China Executive MBA program, College of Business Administration, University of Hawaii-Manoa from 10/1995 to 10/1997
- * Faculty Director, Executive Development Program for Senior Government Officials from Republic of China (Taiwan), College of Business Administration, University of Hawaii-Manoa from 5/29/1997 to 7/12/1997
- * Appointed as Adjunct Professor of Guanghua School of Management, Peking University (honorary appointment; non-compensation position) from 6/1995 to 6/1997
- * Visiting Professor, Guanghua School of Management, Peking University from 3/19/1995 to 6/26/1995
- * Visiting scholar, Department of Accounting, College of Management, National Taiwan University from 8/25/1994 to 2/25/1995
- * Assistant Professor at the School of Accountancy, College of Business Administration, University of Hawaii-Manoa from 1/1985 to 6/1991

PUBLICATIONS

BOOKS AND CONFERENCE PROCEEDINGS IN ENGLISH

- * Bui, Tung X., David C. Yang, Wayne Jones and Joanna Li (edited), China's Economic Powerhouse: Economic Reform in Guangdong Province, (England, Palgrave Macmillan, 2003; ISBN: 1403903859), 255 pages.
- * Gregson, Terry, David Yang and Caixing Liu (edited), Proceedings of 2001 Hawaii Conference on Business, (College of Business Administration, University of Hawaii, 2001), Volume I, II, III, IV and V, 2,800 pages.

- * Lin, Z. Jun, David C. Yang and Liyan Wang (authored), Accounting and Auditing in China: Transition and Development, (Hants, England, Ashgate Publishing Company, 1998; ISBN: 1840140488), 377 pages.
- * Vasarhelyi, Miklos A., Anthony N. Phillips and David C. Yang (authored), FASB Statement 33 Data Bank Users' Manual, (Stamford, CT: Financial Accounting Standards Board, 1985), 141 pages.
- * Phillips, Anthony N., Miklos A. Vasarhelyi and David C. Yang (authored), FASB Statement 36 Data Bank Users' Manual, (Stamford, CT: Financial Accounting Standards Board, 1985), 55 pages.

BOOKS IN CHINESE

- * Zhou, Shou-Hua and David C. Yang (authored), Contemporary Western Financial Management, (Dalian, China: Northeastern University of Finance and Economics Publisher, January, 1997), 353 pages.
- * David C. Yang and Zhou, Shou-Hua (authored), Modern Western Financial Management, (Beijing, China: Beijing Publisher, March, 1992), 467 pages.

ARTICLES IN INTERNATIONAL/NATIONAL REFEREED JOURNALS

- * Guo, Ying, Ting-Tsen Yeh, David Yang and Xiao-Yan Li, "Corporate Social Responsibility Reporting in China: The Case of 106 Central Enterprises," Journal of Global Responsibility, Volume 14, No. 4, (2023), pp. 476-491.
- * Zhao, Joanna, Xinruo Wang and David Yang, "Climate Change Risk Disclosure and Accounting Choice: Evidence from U.S. Oil and Gas Companies," International Journal of Business and Economics, Volume 8, No. 2, (2023) pp. 89-106.
- * Guo, Ying, Jingwen Zhao and David Yang, "Theories Applicable to Corporate Climate Change Disclosure," Journal of Corporate Accounting and Finance, Volume 33, No. 4, (October 2022), pp. 147-157. [This article is one of the most downloaded article, the top 10% of papers published, among work published in Journal of Corporate Accounting & Finance from 1/1/2022 to 12/31/2022.]
- * Peng, Muze, Yating Zeng, David Yang and Bin Li, "The Role of Smog in Firm Valuation," Emerging Markets Finance and Trade, Volume 58, No. 3, (2022), pp. 883-895.
- * Zhao, Jingwen, Ying Guo and David Yang, "Climate Change Reporting: The Case of U.S. Dow Jones 30 Companies," Accountancy Business and the Public Interest, Volume 2022, pp. 65-95.
- * Li, Bin, Hanxuan Shi, David C. Yang and Muze Peng, "Smog Pollution, Environmental Uncertainty, and Operating Investment," Atmosphere, Volume 12, No. 11, (October 2021), 19 pages.
- * Kim, Youngbin, Ying Guo and David C. Yang, "Social Networks of Firms and Corporate

Social Responsibility," Journal of Accounting and Finance, Volume 20, No. 7, (2020), pp. 108-119.

- * Kim, Youngbin, Ying Guo and David C. Yang, "The Effect of Director Busyness on Corporate Governance: An Examination of the Value of Cash Holdings," Journal of Finance and Accountancy, Volume 26, (January 2020), pp. 1-18.
- * Li, Bin, Liu Yang, David C. Yang and Xuegao Xu, "The Impact of Accounting Conservatism on the Credit Availability of Agricultural Companies: Evidence from China," Custos E Agronegocio On Line (or Cust Agronegocio), Volume 13, No. 3, (July/Sept, 2017), pp. 44-61.
- * Munoz, Elena, Lijuan Zhao and David C. Yang, "Issues in Sustainability Accounting Reporting," Accounting and Finance Research, Volume 6, No. 3, (2017), pp. 64-71.
- * Li, Bin, Fang-fang Han and David C. Yang, "More Serious Earnings Manipulation in Agricultural Enterprises? Empirical Research Based on Chinese Listed Companies," Statistics & Information Forum (July 2017), pp. 67-74.
- * Guo, Ying and David C. Yang, "Does the 2010 SEC Climate Change Disclosure Guidance Change Firms' Corporate Social Responsibility Reporting?" International Journal of Business, Volume 22, No. 1, (2017), pp. 25-42.
- * Guo, Ying and David C. Yang, "Sustainability Accounting Reporting: A Survey on 30 U.S. Dow-Jones Companies," International Journal of Accounting and Taxation, Volume 2, No. 3 (September 2014), pp. 1-15.
- * Shima, Kim and David C. Yang, "Factors Affecting the Adoption of IFRS," International Journal of Business, Volume 17, No. 3 (2012), pp. 276-298.
- * He, Daoping, David C. Yang and Liming Guan, "Earnings Management and Long-Run Stock Underperformance of Private Placements," Academy of Accounting and Financial Studies Journal, Vol. 15, Number 1, (2011), pp. 31-58.
- * Liu, Caixing and David C. Yang, "An Analysis of the Impact of the Sarbanes-Oxley Act on Earnings Management," Advances in Management, Vol. 4, Issue 6, (June 2011), pp. 25-31.
- * He, Daoping, David C. Yang and Liming Guan, "Earnings Management and the Performance of Seasoned Private Equity Placements: Evidence from Japanese Issuers," Managerial Auditing Journal, Vol. 25, Issue 6, (2010), pp. 569-590.
- * Liu, Caixing and David C. Yang, "The Effect of the CEO/CFO Certifications on Earnings Management," Journal of Theoretical Accounting Research, Vol. 4, Issue 1, (Fall 2008), pp. 83-105.
- * Guan, Liming, Daoping He and David C. Yang, "Auditing, Integral Approach to Quarterly Reporting, And Cosmetic Earnings management" Managerial Auditing Journal, Vol. 21, No. 6 (2006), pp. 569-581.

- * Yang, David C., Miklos Varsahelyi, Caixing Liu and Kim Shima, "An Empirical Study of Net Assets Disclosures: Inflation Accounting Revisited," International Journal of Business, Volume 10, No. 4 (2005), pp. 403-422.
- * Yang, David C., Caixing Liu and Kim M. Shima, "Guidelines for Planning A Multinational Accounting Information Systems," The Review of Business Information Systems, (Summer 2005), pp. 41-46.
- * Yang, David and Liming Guan, "The Evolution of IT Auditing and Internal Control Standards in Financial Statement Audits: The Case of the United States" Managerial Auditing Journal, Volume 19, No. 4, (2004), pp. 544-555.
- * Yang, David and Anh Thuc Nguyen, "The Enterprise Accounting System of Vietnam and United States Generally Accepted Accounting Principles: A Comparison" Advances in International Accounting, Volume 16, (2003), pp. 175-204.
- * Yang, David, Miklos Vasarhelyi and Caixing Liu, "A Note on the Using of Accounting Databases" Industrial Management & Data Systems, (Vol. 103, No. 3, 2003), pp. 204-210.
- * Iskandar, Takiah Mohd, David C. Yang, Norman Mohd Saleh, Terry Gregson, "A Broad Analysis of United States Generally Accepted Accounting Principles and Malaysian Accounting Standards Board Approved Accounting Standards" International Journal of Business, (Vol. 8, Number 1, spring 2003), pp. 87-103.
- * Yang, David C. and Tay-Chang Wang, "The Harmonization of Pan-Pacific Accounting Practices, 1979-1994," (August, 2002), Volume 3, International Journal of Management Theory and Practices, pp. 1-11.
- * Yang, David C. and Miklos A. Vasarhelyi, "The Ex-Ante and Ex-Post Relationships between Bond Ratings and SFAS 33 Measures" The International Journal of Management Theory and Practice, (August, 2000), pp. 1-25.
- * Yang, David C. and Chien-Rong Kao, "A Comparison Between the FASB Conceptual Framework and the Draft of Accounting Standards of the People's Republic of China" Journal of International Accounting, Auditing & Taxation (July 1994), pp. 71-83.
- * Taussig, Russell A., David C. Yang and Mao Xin-Hua, "Financial Accounting Standards in Contemporary China," Advances in International Accounting (1994), pp. 29-42.
- * Yang, David C. and Chan M. Lee, "An Empirical Analysis of Pan-Pacific Accounting Practices in the 1970s," (1993), Volume 6, Advances in International Accounting, pp. 133-145.
- * Yang, David C., "The Use of Microcomputer Software in the Audit Environment: The Implication for Accounting Education," Journal of Applied Business Research (Summer 1993), pp. 29-35.
- * Lin, Thomas W., David C. Yang and Carolyn L. Hartwell, "How Internal Auditors Use Microcomputers in Practice," Internal Auditing (Winter 1993), pp. 24-32.

- * Yang, David C., "Machine Translators: Accounting Applications," The CPA Journal (November 1990), pp. 8-10.
- * Yang, David C., "The Effect of EDGAR on Auditing Practices," The Ohio CPA Journal (Winter 1990), pp. 49-50.
- * Lin, Thomas W. and David C. Yang, "The Use of Microcomputers in Auditing: A Survey," The EDP Auditor Journal (Volume IV 1990), pp. 73-79.
- * Yang, David C., "SEC's Electronic Filing System: An Evaluation," Journal of Applied Business Research (Summer 1990), pp. 40-45.
- * Lee, Chan M. and David C. Yang, "A Survey of Domestic and International Transfer Pricing Practices of U.S. Multinational Corporations," Journal of Business and Economic Perspectives (Spring 1989), pp. 55-64.
- * Tang, De-piao and David C. Yang, "Testing for Causality in the Richardson Arms Race Model," Mathematical Social Sciences: An International Journal (April 1988), pp. 197-203.

ARTICLES IN INTERNATIONAL/NATIONAL EDITORIAL REVIEW JOURNALS

- * Lowe, Howard D., David C. Yang and Liyan Wang, "The Location of Public Accounting Firms," Review of International Accounting & Finance (Volume 1, 1997), pp. 144-152.
- * Yang, David C., "The Added Control of Lotus Macros," Financial and Accounting Systems (Summer 1991), pp. 29-34.
- * Yang, David C., "A Comparison of Compliance Testing Techniques for EDP Systems," Journal of Bank Accounting and Auditing (Spring 1991), pp. 15-22.
- * Yang, David C., "Design and Review of General Accounting Controls for Small Businesses," Journal of Accounting and EDP (Summer 1988), pp. 25-30.

ARTICLES IN CHINESE JOURNALS PUBLISHED IN CHINA

- * Li, Bin, Muze Peng, David C. Yang and Yating Zeng, "Does Smog Reduce Corporate Investors' Confidence? – The Test Based on the Ohlson Value Relevance Model," Accounting Research (October 2021), pp. 97-107.
- * Li, Bin, Fang-fang Han and David C. Yang, "More Serious Earnings Manipulation in Agricultural Enterprises? Empirical Research Based on Chinese Listed Companies," Statistics & Information Forum (July 2017), pp. 67-74.
- * Li, Bin and David C. Yang, "Will Earnings Management of Listed Companies Inevitably Lead to Declining Accounting Conservatism?" Accounting Research (November 2017), pp. 45-51.

- * Li, Xiaoyan, David C. Yang and Ying Guo, "The U.S. Sarbanes-Oxley Act and Constructive Proposal of International Control Systems Self-Reinforcing Mechanism in China," Accounting Research (February 2015), pp. 66-72.
- * Zhou, Shou-Hua, David C. Yang and Wang Ping, "A Financial Distress Predicting Model: F-Score Model," Accounting Research (August 1996), pp. 8-11.
- * Zhou, Shou-Hua, David C. Yang and Chien-Rong Kao, "A Comparison between the Enterprise Accounting Standards of the People's Republic of China and US FASB Conceptual Framework," Journal of Certified Public Accountants (August 1995), pp. 7-9, 29.
- * Yang, David C., Chien-Rong Kao and Shou-Hua Zhou, "The Comparison of Accounting Standards and Practices across the Taiwan Strait," Finance and Accounting (June 1995), pp. 33-35.
- * Chen, Jinqi & David C. Yang, "Computer Fraud & Its Testing," Zhejiang Auditing (Vol. 5, 1989), pp. 44-46.
- * Yang, David C. and Chen Jinqi, "The Impact of Database on Auditing," Wuhan Finance & Accounting (January 1989), pp. 45-46.
- * Yang, David C. and Chen Jinqi, "The Audit and Design of General Accounting Controls for Small Businesses," Auditing: Theory and Practice (November 1988), pp. 8-9.

CHAPTERS IN BOOKS

- * Li, Joanna Z. Li and David C. Yang, "Guangdong: China's Economic Powerhouse: The Past, the Present and the Future," in China's Economic Powerhouse: Economic Reform in Guangdong Province, (Edited by Tung X. Bui, David C. Yang, Wayne D. Jones and Joanna Z. Li), 2003, published by Palgrave Macmillan, pp. 208-230.
- * Zhou, Shou-Hua and David C. Yang, "The Development of Accounting in China," in China 2000: Emerging Business Issues, (edited by Lane Kelley and Yadong Luo), 1998, published by Sage Publications, Inc., pp. 315-321.
- * Wang, Jingxin and David C. Yang, "The Development of Accounting Information Systems in China," in China 2000: Emerging Business Issues, (edited by Lane Kelley and Yadong Luo), 1998, published by Sage Publications, Inc., pp. 323-331.
- * Yang, David C. and Miklos A. Vasarhelyi, "The Application of Expert Systems in Accounting," in Artificial Intelligence in Accounting and Auditing, Volume 4, (edited by Miklos A. Vasarhelyi), 1998, published by Markus Wiener Publishers, pp. 29-46.
- * Chen, Jinqi and David C. Yang, "The Development of the Computerization of Accounting in Contemporary China," in Accounting and Finance in China (edited by John Blake and Simon Gao), 1995, published by Routledge, pp. 229-235.

ARTICLES IN OTHER PUBLICATIONS

- * Yang, David C., "The Use of A Computer Competency Exam Requirement in Undergraduate Accounting Programs: The Experience of University of Hawaii" in Proceedings of the Seventh International Conference on Accounting Education, Accounting Education for the 21th Century: The Global Challenges, Edited by Burns & Needles, International Accounting Association, American Accounting Association, 1994, pp. 318-322.
- * Yang, David C., "Fax Machines Provide Good Mail Alternative," Star-Bulletin (March 10, 1992, p. C1).
- * Yang, David C., "Maybe You Should Automate Accounting," Star-Bulletin (October 1, 1991, p. C1).
- * Yang, David C., "Micro-Based Accounting For Hawaii's Business Owner," Basically Business (Vol. 1, No. 6, 1987).

BOOK REVIEWS IN INTERNATIONAL/NATIONAL REFEREED JOURNALS

- * Yang, David C., "Asian Development Bank, Asian Development Outlook 1996 & 1997, 1996 edition," (Book Review), China Review International (Vol. 5, No. 1, Spring 1998), pp. 59-60.
- * Yang, David C., "Howard Gensler, Auditing Standards of the People's Republic of China, 1996 edition," (Book Review), China Review International (Vol. 4, No. 2, Fall 1997), p. 348.
- * Yang, David C., "John Blake and Simon Gao, Perspective on Accounting and Finance in China, 1995 edition," (Book Review), China Review International (Vol. 4, No. 2, Fall 1997), pp. 347-348.
- * Yang, David C., "On Kit Tam, Financial Reform in China, 1995 edition," (Book Review), China Review International (Vol. 4, No. 2, Fall 1997), pp. 348-350.
- * Yang, David C., "Michael J. Moser and Winston K. Zee, China Tax Guide, 2nd edition," (Book Review), China Review International (Vol. 1, No. 2, Fall 1994), pp. 203-205.
- * Yang, David C., "Joseph W. Wilkinson, Accounting and Information Systems, 2nd edition," (Book Review), Journal of Information Systems (Fall 1988), pp. 172-173.

SOFTWARE REVIEWS IN INTERNATIONAL/NATIONAL REFEREED JOURNALS

- * Yang, David C., "TREAT" (Software Review) The Accounting Review (January 1987), pp. 263-264.

CASE STUDIES WITH INSTRUCTOR'S GUIDES

- * Yang, David C. and Warren Y. F. Wee, "Aloha, Inc.," (New York: Curriculum Development Program, Coopers & Lybrand Foundation, 1988).

- * Yang, David C. and Warren Y. F. Wee, "Kalaki's Restaurant," (New York: Curriculum Development Program, Coopers & Lybrand Foundation, 1988).

INSTITUTIONAL REPORTS

- * Wee, Warren Y. F. & David C. Yang, "A Proposal to Integrate the Use of Computers in the School of Accountancy Curriculum at the University of Hawaii at Manoa," (New York: Curriculum Development Program, Coopers & Lybrand Foundation, November 5, 1987).

INTRAMURAL GRANTS RECEIVED

- * awarded travel funds from the University Research Council to present papers: 8/2019, 7/2018, 7/2017, j/2016, 6/2013, 10/2010, 6/2005, 6/2004, 9/2002, 4/2000, 10/1997, 3/1997, 4/1994, 2/1992, 3/1990, 3/1989 and 6/1986
- * received a \$7,000 grant for "A National Data Analysis Resource for Business Chinese Curricula" (with Haidan Wang, Stephen Tschudi, and Song Jiang) from the UH Center for International Business Education and Research in 2008.
- * received a \$5,000 grant for "Filling the Gap: Needs Analysis for Chinese Language for Business" (with Dr. Xin Zhao, Stephen Tschudi, Dr. Haidan Wang and Song Jiang) from the UH Center for International Business Education and Research in May, 2006.
- * awarded \$30,473 (with Hamid Pourjalali) for "Financial Information on Websites: Its Accuracy, Level and Timeliness" by the CIBER on Nov. 13, 2000.
- * awarded \$2,000 (my share) from Educational Improvement Fund for "Enrichment of the International Studies Component of the Undergraduate Program in Business Administration" (with Lane Kelley, Virginia Crockett, Alfred Edge, K. K. Seo and James Wills) by the Office of the Vice President for Academic Affairs, University of Hawaii in October, 1987.
- * awarded \$4,900 Educational Improvement Fund grant for "Review, Analysis, and Selection of An Accounting Package for College of Business Administration, University of Hawaii at Manoa" by the Office of the Chancellor, University of Hawaii in October, 1985.

EXTRAMURAL GRANTS RECEIVED

- * assisted to receive a \$500,000 executive development project, "Healthcare Executive MBA for Taiwan Provincial Department of Health" in Sept. 1997.
- * assisted to receive a \$600,000 executive development project, "Executive Development Program for Senior Government Officials from Taiwan" from June to July, 1997.
- * received a \$9,600 grant for "An Empirical Analysis of the Harmonization of Pan-Pacific Accounting Practices, 1979-1994," (with Dr. Tay-Chang Wang) from the National Science Council of Taiwan in August, 1994.
- * received a \$1,640 grant for "Initial Public Offerings in China" (with Dr. Lena Chua) from the

Eu Tong Sen Memorial Exchange Program in February, 1994.

- * received a grant from the Japan-United States Friendship Commission for "A Program of Japanese Business Studies: Graduate Curricula, Faculty Development and Public Lectures" to design an Accounting course, Comparative Studies in the Application of Management Accounting and Information Systems in Japan and the United States (with Professors Shirley Daniel, Howard Lowe) in April, 1988.
- * received \$20,000 curriculum development grant (with Warren Wee) from the Coopers & Lybrand Foundation to integrate computer applications into the accounting curriculum.
- * received \$30,000 for "Business School Enrichment of International Studies Component in the Undergraduate Program in Business Administration" (with Alfred Edge, James Wills, K. K. Seo) from the U.S. Department of Education's 1987 Title VI Program, Undergraduate International Studies and Foreign Languages Program.

TEACHING AND INSTRUCTIONAL ACTIVITIES

COURSES TAUGHT AT UNIVERSITY OF HAWAII AT MANOA:

ACC201 (or ACC210): Introduction to Financial Accounting
 ACC202 (or ACC200): Introduction to Management Accounting
 ACC305: Management Accounting
 ACC321: Intermediate Financial Accounting I
 ACC323: Intermediate Financial Accounting II
 ACC341: Accounting Systems and Operational Auditing
 ACC399: Directed Reading & Research
 ACC460: International and Management Accounting
 ACC609: Computers and Accounting for Business Systems
 ACC610: Computer Auditing and Internal Controls
 ACC620: Global Accounting
 ACC690: Current Topics in Accounting/Doctoral Seminar in Financial Accounting
 ACC701: Doctoral Seminar in Financial Accounting Research
 ACC799: Directed Reading and Research
 BUS610: Analytical Tools for the MBA: Financial Accounting
 BUS624: Accounting for Decision-making
 BUS699: Directed Reading & Research
 BUS700: Thesis Research
 BUS800: Dissertation Research
 FIN660: Chinese Capital Markets
 MGT650: Economic Environment & Strategy in China

"How do you rate this instructor in comparison with other business administration instructors at the College of Business Administration [CBA], University of Hawaii-Manoa?"

* CBA Score System (1: Excellent, 2: Very Good, 3: Average, 4: Poor, 5: Unsatisfactory)

<u>Term</u>	<u>Course Number</u>	<u>Section Number</u>	<u>Number Enrolled</u>	<u>My* Mean</u>	<u>CBA Norm/Mean</u>
Spring 85	ACC341	Sec. 1	34	1.53	2.09

	ACC341	Sec. 2	29	1.71	2.09
	ACC609	Sec. 1	19	1.89	2.21
Fall 85	ACC341	Sec. 1	56	2.03	2.09
	ACC341	Sec. 2	54	1.70	2.09
Spring 86	ACC341	Sec. 1	40	1.62	2.10
	ACC341	Sec. 2	37	1.71	2.10
	ACC609	Sec. 1	29	1.59	2.10
	ACC399		1		
Fall 86	ACC341	Sec. 2	36	1.44	2.03
	ACC341	Sec. 3	39	1.35	2.03
Spring 87	ACC609	Sec. 1	30	1.50	2.00
Fall 87	ACC341	Sec. 1	45	1.48	2.08
	ACC341	Sec. 2	43	1.43	2.08
Spring 88	ACC341	Sec. 1	30	1.46	2.01
	ACC610	Sec. 1	16	1.46	1.80
Fall 88	ACC341	Sec. 2	36	1.16	2.06
	ACC609	Sec. 1	20	1.67	2.05
Spring 89	ACC341	Sec. 2	40	1.34	1.94
	ACC341	Sec. 3	42	1.30	1.84
	BUS699		1		
Fall 89	ACC341	Sec. 1	37	1.23	2.07
	ACC341	Sec. 2	40	1.31	2.07
	BUS699		2		
Spring 90	ACC341	Sec. 1	41	1.61	2.01
	ACC341	Sec. 2	29	1.71	2.01
	BUS699		3		
Fall 90	ACC323	Sec. 2	42	1.97	1.98
	ACC610	Sec. 1	17	1.75	1.98
	BUS699		3		
Spring 91	ACC323	Sec. 1	37	2.12	1.93
	ACC323	Sec. 2	40	1.76	1.93
	ACC341	Sec. 1	40	1.47	1.93
	ACC399		1		
Summer I 91	ACC399		1		
Fall 91	ACC341	Sec. 1	42	1.47	1.93
	ACC341	Sec. 2	41	1.47	1.93
Spring 92	ACC341	Sec. 1	35	1.32	1.97
	BUS699		2		
Fall 92	ACC341	Sec. 3	39	1.25	1.97
	ACC699		2		
Spring 93	ACC341	Sec. 3	39	1.47	1.83
	BUS699		2		
Fall 93	ACC321	Sec. 4	39	1.86	1.89
	ACC699		3		
Spring 94	ACC321	Sec. 4	21	1.53	1.87
Fall 94	Taught at National Taiwan Univ. (Sabbatical Leave)				
Spring 95	Taught at Peking University (Sabbatical Leave)				
Fall 95	ACC321	Sec. 1	41	2.21	1.96

	ACC321	Sec. 2	41	1.85	1.96
Spring 96	ACC321	Sec. 1	37	1.37	1.86
	ACC321	Sec. 2	40	1.34	1.86
Summer I 96	ACC321	Sec. 1	25	1.73	1.80
	ACC323	Sec. 1	35	1.33	1.80
SummerII 96	ACC321	Sec. 1	17	1.31	1.80
	ACC620	Sec. 1	16	1.71	1.80
Fall 96	ACC321	Sec. 1	30	1.40	1.94
	ACC321	Sec. 2	38	1.62	1.94
	BUS610	Sec. 1			
Fall 97	ACC321	Sec. 1	38	1.36	1.88
	ACC321	Sec. 2	36	1.21	1.88
	BUS699		2		
Spring 98	FIN660	Sec. 1	3(CHEMBA) Excellent		
	MGT650	Sec. 1	3(CHEMBA) Course Rating (Very Good) Instructor Rating (Excellent)		
	ACC399		1		
	BUS699		2		
Spring 99	ACC321	Sec. 1	39(Since 1999, CBA's rating system		
	ACC321	Sec. 1	33 has been changed)		
	FIN660	Sec. 1	6 (CHEMBA)		
Summer I 99	ACC321	Sec. 1	14		
	ACC323	Sec. 1	33		
	ACC399		1		
	BUS699		1		
Fall 99	ACC321	Sec. 1	39		
	ACC321	Sec. 2	30		
	BUS699		2		
Summer II 00	BUS699		1		
Fall 00	ACC305	Sec. 1	17		
	ACC305	Sec. 2	27		
	BUS699		1		
Spring 01	ACC323	Sec. 1	20		
	ACC323	Sec. 2	30		
Fall 01	ACC321	Sec. 1	30		
	ACC321	Sec. 2	40		
	ACC690		1		
	BUS699		1		
Spring 02	ACC321	Sec. 1	18		
	ACC321	Sec. 2	35		
Fall 02	BUS699		1		
Spring 03	ACC321	Sec. 1	37		
	ACC321	Sec. 2	38		
	ACC620		33		
	BUS699		1		
Fall 03	ACC323	Sec. 1	39		
	ACC323	Sec. 2	26		
	ACC701		4		

	BUS699		1
Spring 04	ACC323	Sec. 1	38
	BUS699		4
Fall 04	ACC323	Sec. 1	34
Spring 05	ACC323	Sec. 1	12
	ACC323	Sec. 2	36
	ACC620	Sec. 1	41
	ACC799		1
Fall 05	ACC620	Sec. 1	32
	ACC701		2
	ACC799		2
Spring 06	ACC323	Sec. 1	36
	ACC323	Sec. 2	38
Spring 07	BUS699	Sec. 1	1
Fall 09	ACC305	Sec. 1	20
	ACC305	Sec. 3	29
Spring 10	ACC323	Sec. 3	40
	ACC460	Sec. 2	14
	BUS624	Sec. 1	42
Fall 10	ACC321	Sec. 2	36
	ACC620	Sec. 1	26
Spring 11	ACC321	Sec. 1	24
	ACC321	Sec. 2	33
	BUS699		1
Fall 11	ACC321	Sec. 1	35
	ACC620	Sec. 1	24
Spring 12	ACC321	Sec. 1	36
	ACC321	Sec. 2	36
Fall 12	ACC321	Sec. 1	49
	ACC620	Sec. 1	25
Spring 13	ACC321	Sec. 1	41
	ACC321	Sec. 2	37
	BUS699		1
Fall 13	ACC321	Sec. 1	39
	ACC620	Sec. 1	22
	BUS699		1
Spring 14	ACC321	Sec. 1	19
	ACC321	Sec. 2	39
Summer I 14	ACC321	Sec. 601	25
Fall 14	ACC620	Sec. 1	28
Spring 15	ACC321	Sec. 1	16
	ACC321	Sec. 2	18
	ACC321	Sec. 3	18
Subtotal			3,344
Summer I 15	ACC321	Sec. 601	31
Fall 15	ACC321	Sec. 1	40
	ACC321	Sec. 2	40
Spring 16	ACC321	Sec. 1	33

	ACC620	Sec. 1	13
Summer I 16	ACC201	Sec. 601	35
Fall 16	ACC201	Sec. 3	25
	ACC201	Sec. 4	52
Spring 17	BUS700 (MBA Thesis)		1
	Sabbatical Leave		
Summer I 17	ACC201	Sec. 601	20
	ACC202	Sec. 601	21
Fall 17	ACC201	Sec. 3	28
	ACC201	Sec. 4	51
	ACC620	Sec. 1	11
	ACC799		1
Spring 18	ACC201	Sec. 1	57
	ACC201	Sec. 3	58
	ACC799		1
Summer I 18	ACC201	Sec. 601	17
	ACC202	Sec. 601	35
Subtotal			3,914
Fall 18	ACC201	Sec. 3	55
	ACC620	Sec. 1	9
	ACC799		1
Spring 19	50%/50% at the UH Center for Chinese Studies as Director		
	ACC799		1
Summer I 19	ACC201	Sec. 601	30
	ACC202	Sec. 601	27
	BUS800		1
Fall 19	50%/50% at the UH Center for Chinese Studies as Director		
Spring 20	ACC201	Sec. 1	22
	ACC201	Sec. 2	48
	ACC201	Sec. 3	35
Summer I 20	ACC200	Sec. 601	36 (online)
	ACC201	Sec. 601	40 (online)
Fall 20	50%/50% at the UH Center for Chinese Studies as Director		
Spring 21	ACC210	Sec. 4	44 (online)
	ACC210	Sec. 5	55 (online)
Summer 21	ACC200	Sec. 601	29 (online)
Fall 21	ACC200	Sec. 1	5 (online)
	ACC200	Sec. 2	40 (in person)
	ACC200	Sec. 3	3 (online)
	ACC200	Sec. 4	45 (in person)
	ACC210	Sec. 1	1 (online)
	ACC210	Sec. 2	37 (in person)
Spring 22	ACC200	Sec. 4	49 (online)
	ACC200	Sec. 5	40 (online)
Fall 22	ACC200	Sec. 1	38
	ACC200	Sec. 2	38
	ACC799		1
Spring 23	ACC200	Sec. 1	36

	ACC200 Sec. 2	38
	ACC200 Sec. 3	38
	BUS800	1
Fall 23	Sabbatical Leave	
Spring 24	ACC200 Sec. 1	48
	ACC200 Sec. 2	45
	BUS800	1
Fall 24	ACC200 Sec. 1	45
	ACC200 Sec. 2	39
Subtotal		4,935
Spring 25	ACC200 Sec. 1	48
	ACC200 Sec. 2	45

DOCTORAL COMMITTEE ACTIVITIES

- * dissertation committee member of Hamza Essaidi (Ph.D. Program in the field of Business Administration with a concentration of Finance) from April 2024 to present.
- * dissertation committee Co-Chair of Siqi Fan (Ph.D. Program in the field of Business Administration with a concentration of Accounting) from January 2022 to 5/10/2024 (defense).
- * dissertation committee outside member (university representative) of Shu-Yu Huang (Ph.D. Program in the field of Chinese Language and Linguistics, East Asian Languages & Literatures) from 8/2021 to 10/13/2023 (defense).
- * dissertation committee Chair of Jingwen Zhao (Ph.D. Program in the field of Business Administration with a concentration of Accounting) from August 2017 to 6/28/2019 (defense).
- * dissertation committee outside member of Yiwen Yang (Ph.D. Program in Economics) from spring 2016 to 11/9/2016 (defense).
- * dissertation committee Co-Chair of Youngbin Kim (Ph.D. Program in the field of Business Administration with a concentration of Accounting) from March 2015 to 6/2016 (defense).
- * dissertation committee Chair of Ying Guo (Ph.D. Program in the field of International Management with a concentration of Accounting) from spring 2012 to 5/9/2014 (defense).
- * dissertation committee outside member of Karen Huang (Ph.D. Program in the field of East Asian Languages & Literatures) from 03/2009 to 5/7/2012 (defense).
- * dissertation committee Chair of Lijuan Zhao (Ph.D. Program in the field of International Management with a concentration of Accounting) from fall 2009 to 4/23/2012 (defense).
- * dissertation committee Chair of Anh Nguyen (Ph.D. Program in the field of International Management with a concentration of Accounting) from fall 2009 to 5/11/2011 (defense).

- * dissertation committee outside member of Dolinda Tsai-Hsiu Liu (Ph.D. Program in the field of East Asian Languages & Literatures) from May 2007 to 3/30/2011 (defense).
- * dissertation committee outside member of Song Jiang (Ph.D. Program in the field of East Asian Languages & Literatures) from 11/2002 to 4/29/2009 (defense).
- * dissertation committee member of Liang Zhang (Ph.D. Program in the field of International Management with a concentration of Finance) from 2006 to July 2008 (defense).
- * dissertation committee Chair of Daoping He (Ph.D. Program in the field of International Management with a concentration of Accounting) from spring 2006 to June 2008 (defense).
- * dissertation committee Chair of Kim Shima (Ph.D. Program in the field of International Management with a concentration of Accounting) from 2005 to June 2007 (defense).
- * dissertation committee outside member of Zhen Chen (Ph.D. Program in the field of East Asian Languages & Literatures) from 7/2000 to 5/2006 (defense).
- * dissertation committee outside member of Tony Tang (Ph.D. Program in the field of International Management with a concentration of Finance) from 2/2003 to 5/2005 (defense).
- * dissertation committee Chair of Caixing Liu (Ph.D. Program in the field of International Management with a concentration of Accounting) from 8/2003 to 7/2004 (defense).
- * dissertation committee outside member of Haidan Wang (Ph.D. Program in the field of East Asian Languages & Literatures) from 4/1998 to 8/2002 (defense).
- * dissertation committee outside member of Sue Fujitani (Ph.D. Program in the field of East Asian Languages & Literatures) from 10/1997 to 12/2000 (defense).
- * advisory committee of Xiaohui Zhu (Ph.D. Program in the field of International Accounting) from 3/1999 to 7/1999.
- * dissertation committee outside member of Hsiao-Hui Wang's "Government Policies, Investment in Information Technology and Productivity: A Taiwan R.O.C. Context," (Ph.D. Program in Communication and Information Sciences) from 11/1995 to 4/1997 (defense).
- * Mid-term dissertation committee outside member of Wen-Chi Li's "Research on the Choice of CPAs," (Ph.D. Program in Accounting, National Taiwan University) on January 21, 1995.
- * dissertation committee outside member of Jackson He's "Common language: An End User DFD Analysis Toolkit and its Environment," (Ph.D. Program in Communication and Information Sciences) from 3/1993 to 5/1994 (defense).
- * dissertation committee outside member of Chuanlong Tang's "Long-term Contracts in Resource Goods Trade: Three Essays," (Ph.D. Program in Economics) from 11/1992 to 10/1993 (defense).

- * dissertation committee outside member of Sharon Rueih Lirng Faha's "The Acquisition of Mandarin Chinese Ba-Construction," (Ph.D. Program in Linguistics) from 7/1993 to 9/1993 (defense).
- * dissertation committee outside member of Leorey Marquez's "Neural Network Models as an Alternative to Regression," (Ph.D. Program in Communication and Information Sciences) from 1991 to 5/1992 (defense).
- * dissertation committee outside member of Binsheng Li's "Incentive Payment Systems and Work Effort in the Chinese State Enterprises," (Ph.D. Program in Economics) from 1991 to 3/1992 (defense).

INTERNAL SERVICE

AT THE DEPARTMENT LEVEL

- * School of Accountancy Curriculum Committee, 1995-2006, 2009-present (Chair of Financial Accounting, Governmental/Non-for-Profit Subcommittee, 2014-2016; member of Communication and Skills Development Subcommittee, 2014-2015; member of Financial Accounting, Governmental/Not-for-profit subcommittee 2018-present)
- * School of Accountancy's "How to Encourage Majoring in Accounting" Committee 4/16/2023 – present
- * School of Accountancy's "Curriculum Changes" Committee 4/14/2023 – present
- * School of Accountancy ACC200/ACC210 Learning and Recruiting Committee 9/2021 – present
- * Helped School of Accountancy to schedule the campus visit of job candidates in January, 2023, over 12 hours
- * School of Accountancy Professional Involvement Committee 9/2021 – present
- * Assigned to survey database needs of School of Accountancy and Shidler College of Business, upon the request of Director of School of Accountancy, May 2022 (five hours)
- * Assigned to discuss an additional position for School of Accountancy to Dean's office, with Dr. Jian Zhou and Dr. Jee-Hae Lim, upon the request of Director of School of Accountancy, March 2022 (ten hours)
- * School of Accountancy Advisory Board Subcommittee – Nomination Committee 3/2020 to 5/2021
- * School of Accountancy Advisory Board Subcommittee – CPA Exam Education Committee 3/2020 to 5/2021
- * School of Accountancy Personnel Committee, 1991, 1995-1997, 2000-2005, 2005-06 (chair),

2015-16 (Chair), 2021-2022 (Chair), spring 2023 (Chair), 2009-present

- * School of Accountancy Strategic Planning Committee, 1995-1997, 1999-2004, 2004-2005 (Chair), 2005-2006, 2009-present
- * School of Accountancy Curriculum Committee/Planning and Public Relations Committee, 2014-Present
- * School of Accountancy Advancement Fund Management Committee, 1995-1997, 2000-2002 (Chair), 2009-2012, 2014-July 2022
- * School of Accountancy Students Scholarships and Awards Committee, 2012-2014 (Chair), 2014-2015 (Chair)
- * 2018 Judge of Beta Alpha Psi's Fall 2018 Problem Solving Seminar, October 12, 2018
- * 2012 Judge of Beta Alpha Psi's Spring 2012 Problem Solving Seminar, April 20, 2012
- * Accounting Recruiting Committee, 1987-1988, 2001-2002, 2002-2003 (Chair), 2003-2006, 2009-2011
- * SOA Ph.D. Program Advisory Committee, 2000-2005, 2010-2013
- * SOA Committee on Research Fund, 2004 (Chair)
- * AACSB Advisory Committee, 2001-2002
- * Faculty Advisor, The Accounting Club, Fall, 2000
- * Admission Committee for Master of Accountancy Program, 1991
- * Accounting Travel & Research Committee, 1988
- * Accounting Research Advisory Committee, 1987-1988
- * Accounting Curriculum Revision Committee, 1985-1987
- * Beta Alpha Psi Scholarship Committee, 1986, 1988, 1989
- * Faculty Advisor of The Delta Theta Chapter of Beta Alpha Psi, 1985-1986

AT THE COLLEGE LEVEL

- * Faculty Senate Executive Committee, 7/1995-6/1996, 2004-2006, 2017 – 7/2021
- * Faculty Director, China International MBA program, Shidler College of Business, University of Hawaii-Manoa from 2006 to 2017

- * Faculty Director, U.S. International MBA Program, Shidler College of Business, University of Hawaii-Manoa from 2006 to 2012
- * Interim Associate Dean for Academic Affairs, 7/1/2007 to 7/31/2009.
- * CBA's Board of Regents' Teaching Award Screening Committee, spring 2005
- * CBA's Ph.D. Program Advisory Committee member, Spring 2004- 9/2004
- * Spring 2003 CBA Dennis Ching Awards Screening Committee
- * Co-organizer (with Terry Gregson) of 2001 and 2002 Hawaii Conference on Business
- * 1999, 1998, 1994 and 1993 CBA Alumni Hall of Honor Selection Committee
- * Selection Committee, K.J. Luke Chair of International Finance and Banking, 1999-2000
- * CBA's Asia-Pacific Emphasis EMBA Task Force, 12/1996-1997
- * Selection Committee, The Matson Navigation Corp. Distinguished Professor of Global Business, 1996-97
- * CBA Advisory Committee for CBA International Programs, 5/1995-5/1996
- * CBA's Assistant Dean Search Committee, 2/1991-7/1991
- * Faculty Advisory Board, Pacific Asian Management Institute from 1986 to 1989
- * Advisory Committee on Computers in Curriculum, 3/1988-1989
- * CBA Faculty Coordinating Committee on China Relationships, 1988-1989
- * Computer Users Group, 1988-1989
- * Undergraduate International Business Major Committee, 1987-1989
- * Computer and Instructional Technology Support Users' Committee, 2/1987-1989
- * Graduate Governing Council, 1985-1987

AT THE UNIVERSITY AND PROFESSIONAL LEVEL

- * Invited by State of Hawaii Department of Business, Economic Development and Tourism (DBEDT) as a DBEDT committee member of China Strategic Advisory Group from 4/10/2024 to present. (This group advises State of Hawaii on business development and education exchanges between Hawaii and China.)
- * Faculty Advisor, Taiwanese Students Association at UHM from 8/2021 to 7/2025

- * Director, Center for Chinese Studies, School of Pacific and Asian Studies from 8/2018 to 7/2021. Initiator of annual Hawaii International Conference on Chinese Studies, starting January, 2020 under Center for Chinese Studies, College of Arts, Languages and Letters
- * Helped to renew academic exchange MOU between UHM and Guangdong Academy of Social Sciences in 2021
- * Member of Manoa International Education Committee (MIEC) from fall 2007 to 2009 and from 10/2009 to 7/2021
- * Independent Board Member, City Mill, 1996 - 2016
- * A member of TPRC Committee – University of Hawaii at West Oahu, December 2010 - January 2011, and Spring 2016
- * An external program review member of Business Administration Program of University of Hawaii at West Oahu, 2009 and 2014
- * Member of Tenure and Promotion Review Committee, University of Hawaii at Manoa, Spring 2002, Spring 2012 and Spring 2016
- * A member of the postal accreditation panel of Master of Accountancy of Hong Kong Baptist University, September 2011
- * A review panel member of Postal Accreditation Report on Bachelor of Business Administration (Hons)-Accounting major, Beijing Normal University - Hong Kong Baptist University's United International College (UIC), April 2006
- * External Assessor for a candidate considered for promotion at the Hong Kong Baptist University, April/May 2003
- * External examiner for City University of Hong Kong, 2002
- * CBA Dean's Search Committee member from 12/17/1998 to 1999
- * Member of the University Faculty Senate's Ad Hoc Committee (with Dr. Tom Pearson and Dr. Jim Heasley) that reviewed and evaluated the UHM's plans to update fiscal system & bring into compliance with federal accounting and auditing regulations, 1993