

**Lixin (Nancy) Su**  
*Curriculum Vitae*

School of Accounting and Finance  
The Hong Kong Polytechnic University  
Hong Kong

Tel: (852) 27667771  
(852) 27667772  
Email:afnancy@polyu.edu.hk

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**Professional Experience**

- Professor and Head, School of Accounting and Finance, The Hong Kong Polytechnic University, August 2021 – Present
- Professor, Lingnan University, Jan 2017 – August 2021; Head, August 2018- August 2021
- Associate Professor, The Hong Kong Polytechnic University, July 2010 – Dec 2016
- Assistant Professor, The Hong Kong Polytechnic University, August 2005 – June 2010

**Education**

- Ph.D. in Accounting, University of Texas at Dallas, U.S.A.
- B.Econ. in International Trade, Shanghai University of Finance and Economics, China.

**Teaching Interest**

Management Accounting, Financial Accounting, Accounting Theory, and Capital Market Research

**Research Interest**

Auditing; Earnings Quality; Voluntary Disclosure; Social Network; Supply Chain

**Top Journal Publications**

1. Customer referencing and the cost of equity capital. Jing Jiao, Linda Myers, Jeffery Ng, and Lixin (Nancy) Su. Accepted at *Contemporary Accounting Research*.
2. Do firms redact information from material contracts to conceal bad news? 2022. Dichu Bao, Yongtae Kim, Lixin (Nancy) Su. *The Accounting Review* 97 (5): 29–57.
3. The effect of trade secrets law on stock price synchronicity: Evidence from the inevitable disclosure doctrine. 2021. Yongtae Kim, Lixin (Nancy) Su, Zheng Wang, Haibin Wu. *The Accounting Review* 96 (1): 325-348.
4. PCAOB international inspections and merger and acquisition outcomes. 2020. Yongtae Kim, Lixin (Nancy) Su, Xindong (Kevin) Zhu and Gaoguang (Stephen) Zhou. *Journal of Accounting and Economics* 70(1) 101318.
5. Do managers disclose or withhold bad news? Evidence from short interest. 2019. Dichu Bao, Yongtae Kim, Mujtaba G. Mian and Lixin (Nancy) Su. *The Accounting Review* 94(3):1-26.
6. Can shareholders be at rest after clawback adoption? - Evidence from stock price crash risk. 2018. Dichu Bao, Simon Yu Kit Fung and Lixin (Nancy) Su. *Contemporary Accounting Research* 35(3):1578-1615.
7. Does the cessation of quarterly earnings guidance reduce investor short-termism? 2017. Yongtae Kim, Lixin (Nancy) Su and Xindong (Kevin) Zhu. *Review of Accounting Studies*, 22 (2):715-752.
8. Do school ties between auditors and client executives influence audit outcomes? 2016. Yuyan Guan, Lixin (Nancy)Su, Donghui Wu, Zhifeng Yang. *Journal of Accounting and Economics* 61: 506-525.

9. Price divergence from fundamental value and the value relevance of accounting information. 2010. Simon Yu Kit Fung, Lixin (Nancy) Su and Xindong (Kevin) Zhu. *Contemporary Accounting Research* 27(3):829–854.
10. Inventory policy, accruals quality and information risk. 2008. Gopal V. Krishnan, Bin Srinidhi and Lixin (Nancy) Su. *Review of Accounting Studies* 13 (2-3):369–410.
11. Vendor certification and appraisal: Implications for supplier quality. 2006. Iny Hwang, Suresh Radhakrishnan and Lixin (Nancy) Su. *Management Science* 52 (10): 1472–1482.

### **Prestigious Journal Publications**

12. Financial reporting consequences of natural disasters: Evidence from the impact of resource constraints at audit offices on non-affected clients. 2022. Sze Man Lau, Like Jiang, Lixin (Nancy) Su, Ho Yin Wong. *Journal of Accounting and Public Policy* 41(6): 107012.
13. The real effect of disclosure regulation: Evidence from mandatory CFO compensation disclosure. 2022. Dichu Bao, Lixin (Nancy) Su, Yong Zhang. *Journal of Accounting and Public Policy* 41(6): 106995.
14. Dealing with ethical dilemmas: A look at financial reporting by firms facing product harm crises. 2021. Shafu Zhang, Like Jiang, Michel Magnan, and Lixin (Nancy) Su. *Journal of Business Ethics* 170(3):497-518.
15. Auditor tenure and stock price idiosyncratic volatility: the moderating role of industry specialization. 2016. Lixin (Nancy) Su, Xuezhou (Rachel) Zhao and Gaoguang (Stephen) Zhou. *Auditing: A Journal of Practice and Theory* 35(2):147-166.
16. Recognition of future news in earnings and price bubbles in experimental asset markets. 2015. Sudeep Ghosh, Suresh Radhakrishnan, Bin Srinidhi and Lixin (Nancy) Su. *Journal of Accounting, Auditing and Finance* 30(4): 558–575.
17. Investor legal protection and earnings management: a study of Chinese H-shares and Hong Kong shares. 2013. Simon Yu Kit Fung, Lixin (Nancy) Su and Reza Gul. *Journal of Accounting and Public Policy* 32(5): 392-409.
18. Non-audit services and earnings management in the pre-SOX and post-SOX eras. 2011. Jayanthi Krishnan, Lixin (Nancy) Su and Yinqi Zhang. *Auditing: A Journal of Practice and Theory* 30(3): 103–123.

### **Conference Discussions and Presentations**

- 2023: Hawaii Accounting Research Conference (discussant)
- 2022: MIT Asia Accounting Conference (discussant)
- 2021: European Accounting Review Virtual Annual Conference (discussant)
- 2019: China Accounting and Financial Innovation Forum (presenter); AAA conference, San Francisco (presenter); MIT Asia Conference in Accounting (discussant); Hawaii Accounting Research Conference (presenter and discussant); Journal of Law, Finance and Accounting Conference (discussant)
- 2018: EAA conference (presenter); MIT Asia Conference in Accounting (presenter); CJAR conference (discussant)
- 2017: AFAANZ conference (presenter, discussant)

- 2016: PCAOB/JAR conference on Auditing and Capital Markets (presenter); MIT Asian Accounting Conference (presenter); JAAF conference (presenter); PolyU/NTU joint international conference (presenter); East Lake Accounting Forum (presenter and discussant)
- 2015: JIAR conference, Sao Paulo (presenter and discussant)
- 2014: AAA conference, Atlanta (presenter)
- 2013: China Accounting and Finance Review (CAFR) Special Issue Conference (presenter), CUHK/SHUFE International Symposium of Accounting and Finance Issues in China's Capital Market (presenter, discussant); JCAE Symposium, Hong Kong (discussant); PolyU Cross-listing mini conference, Hong Kong (discussant); PolyU executive compensation mini conference, Hong Kong (discussant).
- 2012: AAA conference, Washington DC (presenter)
- 2011: JCAE Symposium, Hong Kong (discussant)
- 2010: CAFR International Symposium, Shanghai (discussant); AAA conference, San Francisco (discussant)
- 2009: JCAE Symposium, Hong Kong (discussant)
- 2008: EAA conference, Rotterdam (presenter)
- 2007: International Conference on Accounting Standards, Shanghai (discussant)

#### **Invited Presentations**

- 2023: Xi'an Jiaotong-Liverpool University (Scheduled)
- 2022: Fudan University (online); Chinese University of Hong Kong; University of Hong Kong;
- 2020: Deakin University (online)
- 2019: Xi'an Jiaotong University; Nanjing University; Santa Clara University;
- 2018: Lancaster University; Kobe University; Hong Kong Baptist University;
- 2017: Zhejiang University; Deakin University;
- 2016: KAIST; Korea University; Lingnan University; Nanyang Technological University; Seoul National University; Shanghai University of Finance and Economics; Tsinghua University; University of Melbourne; Yonsei University;
- 2015: City University of Hong Kong; Fudan University;
- 2014: National University of Singapore
- 2012: City University of Hong Kong; Shanghai University of Finance and Economics; University of Hong Kong
- 2010: City University of Hong Kong
- 2009: The Chinese University of Hong Kong; Xiamen University
- 2008: Shanghai University of Finance and Economics
- 2007: City University of Hong Kong; Hong Kong University of Science and Technology
- 2005: University of Massachusetts, Dartmouth

#### **Other Conference Attendance**

- 2022: AsianFA annual virtual conference
- 2021: CAPANA annual virtual conference
- 2020: CAFR annual virtual conference
- 2019: The 3rd Conference on Intelligent Information Retrieval in Accounting and Finance; Accounting Conference, Chinese University of Hong Kong;
- 2018: Accounting Conference, Chinese University of Hong Kong; The Inaugural Conference on Intelligent Information Retrieval in Accounting and Finance
- 2017: Journal of Law, Finance and Accounting, Hong Kong
- 2016: JCAE Business Sustainability and Corporate Governance Conference, Hong Kong
- 2014: RAST conference, Vancouver
- 2013: CAPANA conference, Hong Kong
- 2013: 2nd Conference on Institutions and Governance, Chinese University of Hong Kong

- 2012: Inaugural Conference on China Institutions, Governance and Accounting, Chinese University of Hong Kong
- 2011: CAPANA conference, Xiamen
- 2010: CAPANA conference, Chengdu
- 2010: HKUST Accounting Research Symposium
- 2008: CAPANA conference, Shanghai
- 2007: RAST conference, Arizona

### **Book Review**

- Horngren's Cost Accounting, Managerial Perspective, 16e, Global Edition

### **Editorial/Professional/University Services**

#### Journal Editor

Editor, Journal of Contemporary Accounting and Economics (2020 -2023)

Executive editor (Accounting-track), China Accounting and Finance Review (2011 – 2016)

#### Conference Editor/Chair

2020,2021,2022,2023 Hawaii Accounting Research Conference, Track Chair - Auditing

2019 China Accounting and Financial Innovation Forum (Zhuhai), Co-chair

2017 Accounting Horizons Special Issue/Conference (Suzhou) editorial board

2015 Joint CAFR/JAAF conference editor, Chengdu

2014 Journal of International Accounting Research 2014 conference concurrent session editor

2012 JCAE symposium concurrent session editor

#### Ad hoc referee

Abacus;

Accounting Horizons;

Auditing: A Journal of Practice & Theory;

China Accounting and Finance Review;

Contemporary Accounting Research;

Corporate Governance: An International Review;

European Accounting Review;

International Journal of Managerial Finance;

Journal of Accounting, Auditing and Finance;

Journal of Accounting and Public Policy;

Journal of Business Ethics;

Journal of Contemporary Accounting and Economics;

Journal of Economics and Business;

Journal of International Accounting Research;

Journal of International Business Studies;

Pacific Basin Finance Journal;

The Accounting Review

General research funding of Hong Kong (GRF);

AAA annual conferences;

UMacau, NTU, CityU research grants

#### University service (Lingnan)

PhD/MPhil chief supervisor

- PhD: Solomon Adza (2019 – 2021); Recipient of Hong Kong PhD Fellowship Scheme; William Ho Ying Wong (2017-2019) – first placement: CUHK Shenzhen
- MPhi: Lau Sze Man (2017 –2019); Recipient of Hong Kong PhD Fellowship Scheme to study PhD at CityU

University Academic Staff Review Committee (UASRC) (Jan 2017-August 2018)

University Administrative and Planning Committee (UAPC) (Sept 2017 – August 2020)

Research and Postgraduate Studies Committee (Sept 2017- present)  
PGDA/MAcc Program Committee (Sept 2017- present)  
Senate member (January 2018 - present)  
2020 RAE taskforce member (September 2018- September 2019)

#### University service (PolyU)

On-going PhD chief supervisor: Xiaoer Liu, Mendy Zhang, Harry Zhuang  
PhD chief supervisor till December 2016: Jiao Jing; Maca Wang, Chih-Chieh Hsieh  
PhD co-supervisor, Caixia Hu (2022-present); Makafui Anani (2022-present); Xinhua Wang (2008 - 2010) – first placement: UIC, China; Kevin Zhu (2006-2010) – first placement: Remin Univ., China; current employment: City Univ. of Hong Kong; Jammie Yixing Tong (2008 -2011) – first placement: Sun Yat-sen Univ., China; current employment: University of Queensland; Jiajia Fu (2013-2016) – first placement: The University of Texas at Grand Valley.  
DBA chief supervisor, Cai Ziguo (2012-2016), Cheung Wah Keung (2012-2014)  
Departmental Research Committee: Chairman (2014 –2016); member (2007-2009, 2013-2014)  
Department Staffing Committee (2013-2016)  
Department Recruitment Committee (2015-2016)  
PhD Program Coordinator (2012 –2013)  
PhD Program Committee (2012 – 2016)  
MPAcc China Program Director (2010-2011)  
Departmental Research Council (2012- 2014)  
Finance Summer Camp Program Committee (2012)  
MPhil/PhD, DBA/DMgt Board of examiners, panel members (2006-2016)  
Faculty Research Committee (2015 – 2016)  
University Research Committee (2015 – 2016)  
University Selection Panel of the Research Student Attachment Programme (2015-2016)

#### Professional service

Investigation Panel A member, Hong Kong Institute of CPA (Feb 2011 – Jan 2017)

#### **External Examiners**

- External Examiner for DBA and DMgt thesis from PolyU and CityU;
- External Examiner for PhD and MPhil thesis from CityU, CUHK, NUS, HKU, PolyU.
- External Examiner for MSc Accounting Programme for CUHK (Shenzhen)
- External Examiner for Master of Professional Accountancy Programme for Open University of Hong Kong
- External Examiner for BCom (Honors) in Accounting and Banking, Chu Hai College of Higher Education
- Review tenure and promotion cases for universities from China, Korea, UAE and Turkey.

#### **Awards**

- Research & Knowledge Transfer Fund Award 2020, Lingnan University
- Research Output Excellence Award, 2019, Lingnan University
- RGC Competitive Grants Award, 2019, Lingnan University
- Faculty Performance Award, 2018, Lingnan University.
- Department Research Award, 2017, Lingnan University
- Faculty Prize for Outstanding Research and Scholarly Activities in 2007/2008, PolyU
- American Accounting Association Doctoral Consortium Fellow, Lake Tahoe, 2005
- Baosteel Group Scholarship, 1997
- Outstanding Graduates, Shanghai University of Economics and Finance, 1997
- People's Academic Scholarship, Shanghai University of Economics and Finance, 1993-97

#### **Media Coverage**

- Do firms redact information from material contracts to conceal bad news? Dichu Bao, Yongtae

Kim, Lixin (Nancy) Su. *Featured in FinReg blog of the Global Financial Markets Center at Duke University School of Law on November 30, 2021 and Columbia Law School's blog on Corporations and the Capital Markets on February 4, 2022*

### Research Grants

- General Research Funding of Hong Kong (GRF) as PI
  - Sep/2010 –Feb/2014 (#548810, HKD493,950)
  - Jan/2012 – Dec/2013 (#549511, HKD262,994)
  - Jan/2014 – Dec/2016 (#597013, HKD165,326)
  - Jan/2018 –June/2020 (#13500517, HKD256,000)
  - Jan/2020 – June/2022 (#13501219, HKD347,500)
  - Jan/2023 – June/2025 (#15500522, HKD342,176)
- Start-up fund, PolyU, 2021
- Conference Grant, Lingnan University, 2018,2017
- Faculty Research Grant, Lingnan University, 2018-2019
- Research Seed Fund, Lingnan University, 2017-2019
- Research Visit Fund, Lingnan University, 2017
- Departmental Research Grant, PolyU, 2005,2006, 2008, 2010, 2012, 2014
- Internal Competitive Research Grant, PolyU, 2010 and 2011

### Courses Taught

- at Lingnan University
  - Financial accounting (BBA core course)
  - Managerial accounting (BBA core course)
  - Accounting theory (MAcc core course)
- at PolyU:
  - Capital market research in accounting (PhD course)
  - Contemporary issues in financial reporting and corporate disclosures (DBA course)
  - Incentives and monitoring in accounting (DBA course)
  - Contemporary issues in managerial accounting (MSc elective course)
  - Managerial accounting 2 (BBA Accounting core course)