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論文著述

### (A) Publications/Accepted for Publications in Journals:

59. Chang, Hsihui , Chang, R. and Fang, C. . “The Effects of Information Transparency on Analysts’ Forecasts: Evidence from the Information Disclosure and Transparency Ratings System in Taiwan” *Asia-Pacific Journal of Accounting & Economics* . (forthcoming)

58. Chang, Hsihui , Fernando, G. , Srinivasan, D. and Tripathy, A. . “A Re-examination of Diversification and Firm Productivity” *JOURNAL OF MANAGEMENT ACCOUNTING RESEARCH* . (forthcoming).

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56. Chang, Hsihui , Choy, H. and Wan, K. . “Effect of the Sarbanes-Oxley Act on CEOs’ stock ownership and pay-performance sensitivity” *REVIEW OF QUANTITATIVE FINANCE AND ACCOUNTING* 38. (Mar 2012):177-207

55. Chang, Hsihui , Chandar, N. and Zheng, X. . “Does Overlapping Membership on Audit and Compensation Committees Improve a Firm’s Financial Reporting Quality?” *Review of Accounting and Finance* 11. (Dec 2012):141-165

54. “The Judgmental Effects of Strategy Maps in Balanced Scorecard Performance Evaluations,” with R. Banker and M. Pizzini, *International Journal of Accounting Information Systems*, 2011.

53. “Accounting Disclosure Quality, Capital Market Intensity and National Productivity,” with J. Chen, Y. Lin and G. Wu, *Annals of Operations Research*, 2011.

52. “Effect of the Sarbanes-Oxley Act on CEOs’ stock ownership and pay-performance sensitivity,” with H. Choy and K. Wan. *Review of Quantitative Finance and*

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51. "Performance Measurement in Not-for-Profit Governance: An Empirical Study of the Minnesota Independent School Districts," with R. Banker and E. Feroz, *Annals of Operations Research*, 2011.
50. "Productivity Growth in Public Accounting Industry: The Role of Information Technology and Human Capital," with J. Chen, R. Duh and S. Li, *Auditing: A Journal of Practice and Theory*, Vol. 30, 2011, pp. 21-48.
49. "Taiwan Quality Indicator Project and Hospital Productivity Growth," with S. Chang, H. Hsiao and L. Huang, *Omega (International Journal of Management Science)*, Vol. 39, 2011, pp. 14-22.
48. "Market Reaction to Auditor Switching from Big 4 to Third-Tier Accounting Firms," with C. S. Cheng and K. Reichelt, *Auditing: A Journal of Practice and Theory*, Vol. 29, 2010, pp. 83-114.
47. "Differential Impact of Korean Banking System Reforms on Bank Productivity," with R. Banker and S. Lee, *Journal of Banking and Finance*, Vol. 34, 2010, pp. 1450-1460.
46. "First Financial Restructuring and Operating Efficiency: Evidence from Taiwanese Commercial Banks," with H. Hsiao, A. Cianci and L. Huang, *Journal of Banking and Finance*, 34, 2010, pp. 1461-1471.
45. "Evaluating Cross-Organizational Impacts of Information Technology-An Empirical Analysis," with R. Banker and Y. Kao, *European Journal of Information Systems*, Vol. 19, 2010, pp. 153-167.
44. "Broadband Adoption and Firm Productivity: Evaluating the Benefits of General Purpose Technology," with S. Majumdar and O. Carare, *Industrial and Corporate Change*, Vol. 19, 2010, pp. 641-674.
43. "Technology Diffusion and Firm Performance: It Pays to Join the Digital Bandwagon!" with S. Majumdar, *Technology in Society*, Vol. 32, 2010, pp. 100-109.
42. "IT Capital Accumulation and Productivity Growth in Public Accounting Firms," with J. Chen, C. Tsai and Y. Yang, *IEEE Transactions on Engineering Management*, Vol. 56, 2009, pp. 692-700.
41. "Returns to Scale Pattern and Efficient Firm Size in the Public Accounting Industry: An Empirical Investigation," with C. Galantine and A. Thevaranjan. *Journal of the Operational Research Society*, Vol. 60, 2009, pp. 1495-1501.
40. "SOX, Perceived Earnings Quality and Cost of Capital," with G. Fernando and W. Liao, *Review of Accounting and Finance*, Vol. 8, 2009, pp. 216-231. (Lead article)
39. "Measuring Productivity Growth, Technical Progress, and Efficiency Changes of CPA Firms Before and After the Sarbanes-Oxley Act," with H. Choy, W. Cooper, B. Parker and T. Ruefli, *Socio-Economic Planning Sciences*, Vol. 43, 2009, pp. 221-228.

38. "Using Malmquist Indexes to Measure Change in the Productivity and Efficiency of U.S. Accounting Firms Before and After the Sarbanes-Oxley Act," with H. Choy, W. Cooper and T. Ruefli, *Omega (International Journal of Management Science)*, Vol. 37, 2009, pp.951-960.
37. "Financial Considerations and Technology Investment Patterns in a Network Industry," with S. Majumdar and S. Chakravarty, *Technology in Society*, Vol. 31, 2009, pp. 42-52.
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33. "CEO's/CFO's Swearing by the Numbers: Does it Impact Share Price of the Firm?" with J. Chen, W. Liao and B. Mishra, *The Accounting Review*, 2006, pp.1-25. (Lead article).
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31. "The Super-Efficiency Procedure for Outlier Identification, not for Ranking Efficient Units," with R. Banker, *European Journal of Operational Research*, Vol. 175, 2006, pp. 1311-1320.
30. "Plant Information Systems, Manufacturing Capabilities and Plant Performance," with R. Banker, I. Bardhan and S. Lin, *MIS Quarterly*, Vol. 30, 2006, pp. 315-337.
29. "Open Versus Closed Sources: Software Quality in Monopoly and Competitive Markets," with S. Raghunathan, A. Prasad and B. Mishra, *IEEE Transactions on Systems, Man & Cybernetics, Part A*, Vol. 35, 2005, pp. 903-918.
28. "Productivity Change, Technical Progress and Relative Efficiency in the Public Accounting Industry," with R. Banker and R. Natarajan, *Management Science*, Vol. 51, 2005, pp. 291-304.
27. "Health Care Regulation and the Operating Efficiency of Hospitals: Evidence from Taiwan," with W. Chang, S. Das and S. Li, *Journal of Accounting and Public Policy*, Vol. 23, 2004, pp. 483-510.
26. "Hospital Ownership and Operating Efficiency: Evidence from Taiwan," with M. Cheng and S. Das, *European Journal of Operational Research*, Vol. 159, 2004, pp. 513-

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25. "The Balanced Scorecard: Judgmental Effects of Performance Measures Linked to Strategy," with R. Banker and M. Pizzini, *The Accounting Review*, 2004, pp. 1-23.

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24. "A Balanced Scorecard Analysis of Performance Metrics," with R. Banker, S. Janakiraman and C. Konstans, *European Journal of Operational Research*, Vol. 154, 2004, pp. 423-436. (Top 19 requested paper in EJOR, April 2002-April 2004)

23. "A Simulation Study of DEA and Parametric Frontier Models in the Presence of Heteroscedasticity," with R. Banker and W. Cooper, *European Journal of Operational Research*, Vol. 153, 2004, pp. 624-640.

22. "Regulation and Investment Behavior in Telecommunications Sector: Policies and Patterns in U.S. and Europe," with H. Koski and S. Majumdar, *Telecommunications Policy*, Vol. 27, 2003, pp.677-699.

21. "The Public Accounting Industry Production Function," with R. Banker and R. Cunningham, *Journal of Accounting and Economics*, Vol. 35, 2003, pp. 255-281.

20. "Impact of Information Technology on Public Accounting Firms Productivity," with R. Banker and Y. Kao, *Journal of Information Systems*, Vol. 16 (2), 2002, pp. 209-222.

19. "Reply to Discussion of Impact of Information Technology on Public Accounting Firm Productivity," with R. Banker and Y. Kao, *Journal of Information Systems*, 16(2), 2002, pp. 227-229.

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16. "An Exploratory Study of Government Budget Spending Patterns and its Impacting Factors: The Case of a Central Government Unit in Taiwan," with S. Chiang, C. Lin and J. Shiau, *Chinese Accounting Review*, Vol. 31, 1999, pp. 43-62.

15. "Standard Estimation, Standard Tightness and Benchmarking: A Method with an Application to Nursing Services," with R. Banker and S. Das, *Journal of Management Accounting Research*, Vol. 10, 1998, pp. 133-152.

14. "Economies of Scope in the U.S. Telecommunications Industry," with R. Banker and S. Majumdar, *Information Economics and Policy*, 1998, pp. 253-272.

13. "Determinants of Hospital Efficiency: The Case of Central Government-Owned Hospitals in Taiwan," *Omega (International Journal of Management Science)*, Vol. 26, 1998, pp. 307-317.

12. "Optimal Local Exchange Carrier Size," with S. Majumdar, *Review of Industrial Organization*, Vol. 13, 1998, pp. 637-649.
11. "Profitability, Productivity and Price Recovery Patterns in the U.S. Telecommunications Industry," with R. Banker and S. Majumdar, *Review of Industrial Organization*, 1997, pp. 1-17. (Lead article)
10. "Market Liberalization on Firm Performance," *NTU Management Review*, 1996, pp.131-162.
9. "A Framework for Analyzing Changes in Strategic Performance," with R. Banker and S. Majumdar, *Strategic Management Journal*, 1996, pp. 693-712.
8. "Scale Efficiencies in U.S. Telecommunications: An Empirical Investigation," with S. Majumdar, *Managerial and Decision Economics*, 1996, pp. 303-318.
7. "Equivalence and Implementation of Alternative Methods for Determining Returns to Scale in Data Envelopment Analysis," with R. Banker and W. Cooper, *European Journal of Operational Research*, 1996, pp. 473-481.
6. "Simulation Studies of Efficiency and Returns to Scale and Misspecification with Nonlinear Functions in DEA," with R. Banker and W. Cooper, *Annals of Operations Research*, 1996, pp. 41-78.
5. "The Consequences of Evolving Competition on the Components of Firms' Profitability: Recent Evidence from the U.S. Telecommunications Industry," with R. Banker and S. Majumdar, *Information Economics and Policy*, Vol. 7, 1995, pp. 37-56.
4. "A Simulation Study of Hypothesis Tests for Relative Efficiencies," with R. Banker, *International Journal of Production Economics*, Vol. 39, 1995, pp. 37-54.
3. "Evidence on Economies of Scale in Software Development," with R. Banker and C. Kemerer, *Information and Software Technology*, Vol. 36, 1994, pp. 275-282.
2. "Flexibility of Activity Resources and Behavior of Activity Costs," with R. Banker, *Chinese Accounting Review*, Vol. 28, 1994, pp. 23-50.
1. "Analyzing the Underlying Dimensions of Firm Profitability," with R. Banker and S. Majumdar, *Managerial and Decision Economics*, Vol. 14, 1993, pp. 25-36.

## (B)AWARDS/HONORS

2011 Two SSRN's "Top Ten Downloaded" Papers

2010 Outstanding Paper Award Winner, Emerald Literati Network, U.K.

2008-2010 Three SSRN's "Top Ten Downloaded" Papers

2008 Outstanding Alumni Award, National Changhua University

2006-2007 LeBow Distinguished Visiting Scholar, Drexel University

2000 Best Teacher Award, School of Management, University of Texas - Dallas

2000 Nominee for the Chancellor's Council Outstanding Teacher Award

University of Texas

1999 Citation of Excellence for Highest Quality Rating, Editorial Advisory Board, ANBAR Management Intelligence, U.K.

1995-1999 Class-A Research Award, National Science Council, Taiwan

1996 Best Paper Award, the Third International Conference on Contemporary Accounting Issues

1993-1994 Carlson School of Management Competitive Dissertation Fellowship  
University of Minnesota

1992 American Accounting Association Doctoral Consortium Fellow