

# Daniel Hsiao, PhD, CPA, CISA

Department of Accounting, Finance & Economics

East Texas A&M University

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## Education

### University of Texas at Arlington

Ph.D. in Accounting 2009

MPA in Accounting 2007

### University of Texas at Dallas

M.S. in MIS 2002

## Academic Work Summary

### East Texas A&M University (formerly TAMU-Commerce)

Associate Professor of Accounting 2018 – Present

Fullwood Family Endowed Professor of Accounting

### University of Minnesota Duluth

Associate Professor of Accounting 2014 – 2018

Assistant Professor of Accounting 2008 – 2014

### University of North Texas

Visiting Scholar in Accounting 2014

## Professional Work Summary

### NISYS Limited Corporation

### CDIB Capital Holding Group, CDIB Industrial Bank Co.

Senior Financial Analyst

## Teaching Interests

Forensic Accounting; IT Auditing; Financial Reporting; AIS; Accounting Data Analytics

## Research Interests

Economic Consequences of Accounting Regulation & Policy; Earnings Quality and Earnings Management

Corporate Governance and International Accounting; Corporate Social Responsibility & Ethics

## Selective Referred Publication

- Cho, Seong Y., Hsiao, Daniel, and Liao, Qunfeng “Do financial analysts see through the cloud of carbon emissions?” *Accounting Horizons*, 39(2), p.101-115, 2025.

- Gude, Vinayaka, and Hsiao, Daniel “Incorporating media coverage and the impact of geopolitical events for stock market predictions with machine learning”, *Journal of Risk and Financial Management*, 18(6), 288, 2025.
- Hsiao, Daniel, Saeedi, Ali, and Wang, C. Liz “An exploratory study of fraud examination education in preparing accounting students to combat fraud: Evidence from COVID-19”, *Journal of Forensic Accounting Research*, 9(1), p.131-154, 2024.
- Hsiao, Daniel, Liao, Qunfeng, and Su, Weichieh “Too dark to see: Does board governance moderate the relationship between carbon emissions and analysts forecast?” *Journal of Corporate Accounting & Finance*, 35(2), p.302-322, 2024.
- Gude, Vinayaka, and Hsiao, Daniel “The impact of social media presence, response time, corporate actions on the stock market: Evidence from the Russia–Ukraine war”, *Applied Finance Letters*, 13, p. 44-57, 2024.
- Hoe, Celine S., Liu, Lirong, and Hsiao, Daniel “Facility compliance and natural disaster events: Evidence from the U.S. Clean Air Act”, *Journal of Applied Business and Economics*, 26(5), p.139-152, 2024.
- Hsiao, Daniel, and Han, Lei “The impact of data analytics and artificial intelligence on the future of accounting profession: Perspectives from accounting students”, *Journal of Theoretical Accounting Research*, 19(1), p.70-100, 2023.
- Hsiao, Daniel, and Hu, Yan “A lesson learned from the crisis period: Will borrowers be penalized after a drawdown?” *Journal of Applied Business and Economics*, 24(3), p. 256-268, 2022.
- Bai, Gang, Hu, Yan, and Hsiao, Daniel “SEC ruling, investor confidence and firm valuation”, *Journal of Accounting and Finance*, 22(2), p. 159-168, 2022.
- Jia, Hongmei, Hsiao, Daniel “A study of perceived audit quality and size of big 4 audit office”, *Journal of Accounting and Finance*, 21(1), p. 105-114, 2021.
- Chang, Ling-Ling, Guan, Yue-Duan, and Hsiao, Daniel, “An exploratory study of female directors constrain real earnings management”, *Corporate Management Review*, 37(2), p. 31-85, 2017.
- Han, Lei and Hsiao, Daniel “Examination of firm performance following the early adoption of SFAS 142”, *International Journal of Accounting and Information Management*, 25(2), p.1-42, 2017.
- Hsiao, Daniel, Hu, Yan, and Lin, Jerry W. “The earnings management opportunity for 2011 Arab spring and Libyan uprising events”, *Pacific Accounting Review*, 28(1), p.71-91, 2016.
- Chang, Ling-Ling, Hsiao, Daniel, and Hu, Yan “Empirical study of bank loan analysis of family firms: Evidence from S&P 500 firms”, *International Journal of Banking, Accounting, and Finance*, 6(2), p.99-121, 2015.
- Chang, Ling-Ling, Hsiao, Daniel, and Tsai, Yann-Ching “Earnings, institutional investors, tax avoidance and firm: Evidence from Taiwan”, *Journal of International Accounting, Auditing, and Taxation*, 22(2), p.98-108, 2013.
- Wang, Liz C. and Hsiao, Daniel “Antecedents of flow in retail store shopping”, *Journal of Retailing and Consumer Services*, 19(4), p.381-389, 2012.

### Selective Conference Presentations

- “Fake it until you make it—an old scheme in a new AI economy.”

- 2025 American Accounting Association Annual Meeting, Chicago, IL (8/2025)
- “Trading the future for the present—a bogus cost-saving strategy.”
  - 2025 American Accounting Association Annual Meeting, Chicago, IL (8/2025)
- “An examination of anti-bribery management systems certification: a global perspective”
  - 2025 American Accounting Association Forensic Accounting Sectional Meeting, St. Petersburg, Florida (2/2025)
  - 2025 Federal Business Disciples Conference, Tulsa, Oklahoma (3/2025)
- “Do financial analysts see through the cloud of carbon emissions?”
  - 2024 Journal of Accounting, Auditing, and Finance Conference, Naples, Italy (7/2024)
- “The impact of experiential learning on accounting career choice”
  - 2020 American Accounting Association Southwest Regional Meeting, San Antonio, TX (3/2020)
- “Carbon emissions and analyst forecast errors: the moderating role of board governance.”
  - 2019 European Academy of Management (EURAM) Annual Conference, Lisbon, Portugal, (6/2019)
- “Empirical evidence of female directors and financial restatements”
  - 2017 American Accounting Association Annual Meeting, San Diego, CA (8/2017)
- “Too dark to see: Corporate environmental performance and analysts’ earnings forecast errors”.
  - 2017 European Accounting Association Annual Conference, Valencia, Spain (5/2017)
  - 2016 American Accounting Association Annual Meeting, NYC, NY (8/2016)
- “An exploratory study of female directors constrains real earnings management.”
  - 2016 American Accounting Association Annual Meeting, NYC, NY (8/2016)
- “Effect of carbon emission disclosure on analysts’ forecast accuracy: Evidence from S&P 500 firms.”
  - 2016 Financial Reporting and Business Communication Conference, Bristol, UK (6/2016)
  - 2015 American Accounting Association Annual Meeting, Chicago, IL (8/2015)
- “An exploratory study of nonlinear relationship between accruals persistence and accounting conservatism.”
  - 2014 American Accounting Association Annual Meeting, Atlanta, GA (8/2014)
  - 2014 American Accounting Association Western Meeting, Salt Lake City, UT (4/2014)

## **Awards and Academic Distinctions**

**Certified Public Accountant (CPA-TX)**

**Certified Information Systems Auditor (CISA)**

**Emerald Literati Award of 2018.** Outstanding Reviewer for *Review of Accounting and Finance* (2018)

Awarded EVCAA Research & Scholarship Grant **University of MN Duluth**, (2015-2018)

Awarded Research Development Leave, **University of MN Systems**, (2013-2014)

## **Academic and Professional Service Summary**

## **Doctoral Dissertation Committee**

Massey University of New Zealand, 2016 & 2017,

## **Faculty Promotion and Tenure (P&T) Outside Reviewer**

University of La Verne; University of Pacific; Louisiana State University-Shreveport; University of New Mexico;

## **Other Students Independent Research Advisor**

Honor Student Undergraduate Accounting Thesis Advisor

## **Departmental Service**

Non-Tenure Faculty Instructor Search Committee Chair (2021-2022)	Tenure Track Faculty Search Committee Chair (2019-2020)
Accounting Undergraduate Curriculum Committee (2018-2019)	Non-Tenure Faculty Instructor Search Committee Chair (2019-2020)
AACSB Curriculum Assessment AOL Coordinator (2009-2017; UMD)	Tenure Track Faculty Search Committee (2010-2016; UMD)
Accounting Students Academic Advisor (2008-2018)	Adjunct Faculty Search Committee (2011-2017; UMD)

## **College Level Service**

Forensic Audit Analytics Program Coordinator (2023-Present)	COB Assistant Dean Search Committee (2025-Present)
MBA Program Curium Ad Hoc Task Force (2018-2019)	COB Research Committee & Chair (2021-Present)
Intellectual Contributions and Faculty Development Committee (2016-2018; UMD)	COB Post-Tenure Review Committee (2023-2024)
Graduate Committee (2014-2016; UMD)	Study Abroad Scholarship Review Committee (2019-2020)
Undergraduate Committee (2010-2014; UMD)	College Unit Change Committee & Chair (2014-2018; UMD)

## **University Level Service**

ETAMU Campus Strategy Action Team (2025-2028)	ETAMU Graduate Scholarship Committee (2022-2025)
ETAMU Graduate Council (2022- 2025)	UMD Faculty Senate COB Senator (2017-2018)
UMD Constitution Bylaws and Shared Governance Chancellor Appointed Task Force (2016-2017)	UMD Strategic Planning Committee (2014-2017)
UMD Budget Committee (2014-2017)	
Campus Unit Change Committee COB Chair (2016-2018; UMD)	

## **Professional Service**

**Associate Editor**, Global Journal of Accounting and Finance (2025-Present)

**Editorial Board**, Review of Accounting and Finance (2018-2023)

**Ad Hoc Journal Reviewer**,

Global Journal of Accounting and Finance (2023-Present); Journal of Risk and Financial Management (2024-Present); Journal of Forensic and Investigative Accounting (2024- Present); Managerial Auditing Journal (2021-

Present); Journal of International Accounting, Auditing, and Taxation (2017-Present), Pacific Accounting Review (2015-Present), International Journal of Accounting and Information Management (2017-Present), Review of Accounting and Finance (2012-Present), International Journal of Business and Finance Research (2012-Present), Sustainability (2024-Present), Journal of the Midwest Association for Information Systems (2014-2016),

**Discussant & Moderator**, Various AAA Annual and Regional Conferences (~Present)

### **Affiliations**

American Accounting Association (AAA), European Accounting Association (EAA),  
AIS Educators Association, Information Systems Audit and Control Association (ISACA)  
Association of Certified Fraud Examiners (ACFE)