

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)