SHUPING CHEN

Associate Professor of Accounting ARC Faculty Fellow in Accounting McCombs School of Business The University of Texas at Austin

CBA 4M. 230 1 University Station B6400 Austin, Texas 78712

e-mail: shuping.chen@mccombs.utexas.edu

EDUCATION

Ph.D., Accounting, University of Southern California, 2003

TEACHING

2013 (April) Visiting Professor at Singapore Management University
 2010- Associate Professor at the University of Texas at Austin
 2008-2010 Assistant Professor at the University of Texas at Austin

Intermediate Accounting (MPA), 2008 - 2012
Directed Studies in Global Management (MBA), 2010 - 2012
PhD dissertation Chair and committee member 2009 - 2012

Prior to 2008 Assistant professor at the University of Washington

Advanced Financial Analysis (MPACC program), 2006, 2007 Intermediate Accounting (III) (Undergraduate program), 2003-2008 Faculty Advisor, UW MBA Directed Studies in International Business, 2007 Faculty Adviser, UW Executive MBA Directed Studies in International Business Management 2005-2006

RESEARCH INTEREST

The impact of ownership structure on firms' reporting choices and earnings quality; corporate voluntary disclosure practices and expectations management; analysts as financial intermediaries in the capital market, bank financial reporting quality.

June 2013

Office: (512) 471-5328

Fax: (512) 471-3904

PUBLICATIONS AND RESEARCH - Refereed Articles

- "Short-term earnings guidance and accrual-based earnings management", with Andy Call, Bin Miao, and Yen H. Tong, accepted and forthcoming at the <u>Review of Accounting Studies</u>.
- 2. "Conservatism and Equity Ownership of the Founding Family", with Xia Chen and Qiang Cheng, accepted and forthcoming at the *European Accounting Review*.
- "Are analysts' forecasts naïve extensions of their own forecasts?", with Andy Call and Y.H. Tong, 2011 Contemporary Accounting Research Conference paper. Contemporary Accounting Research, 2013 (February), 1-29.
- 4. "Is silence golden? An empirical analysis of firms that stop giving quarterly earnings guidance", with Dawn Matsumoto and Shiva Rajgopal, *Journal of Accounting & Economics* 51 (1-2) (2011): 134-150.
- 5. "Are family firms more tax aggressive than non-family firms?", with Xia Chen, Qiang Cheng, and Terry Shevlin, *Journal of Financial Economics* 95 (1) (2010): 41-61.
- 6. "Are analysts' earnings forecasts more accurate when accompanied by cash flow forecasts?", with Andy Call and Yen H. Tong, 2008 *Review of Accounting Studies Conference* paper. *Review of Accounting Studies* 14 (2009): 358-391.
- 7. "Do family firms provide more or less voluntary disclosure?", with Xia Chen and Qiang Cheng, *Journal of Accounting Research*, 46 (2008): 499-536.
- 8. "Does the pricing of financial reporting quality change around dividend changes?", with Terry Shevlin and Yen H. Tong, *Journal of Accounting Research*, 45 (2007): 1-40.
- 9. "Favorable versus unfavorable recommendations: the impact on analyst access to management-provided information", with Dawn Matsumoto, <u>Journal of Accounting Research</u>, 44(2006): 657-689.
- "Stock price reactions to evidence of earnings management: implications for supplementary financial disclosure", with William Baber and Sok-Hyon Kang, <u>Review of Accounting Studies</u> 11(2006): 5-19.
- 11. "Voluntary disclosure of balance sheet information at quarterly earnings announcements", with Mark DeFond and Chul Park, *Journal of Accounting & Economics* 33 (2002): 229-251.

PUBLICATIONS AND RESEARCH - Working Papers

"Income spring-loading when no one is looking? Earnings management by acquisition targets between takeover announcement and completion", with Jake Thomas and Frank Zhang, under 1std-round review at the *Accounting Review*.

"A new measure of disclosure quality: the level of disaggregation of accounting data in annual reports", with Bin Miao and Terry Shevlin, working paper.

"Do financial reporting concerns lead banks to make lower quality loans?", with Chris Yust, John McInnis, and Dain Donelson, working paper.

"The pricing of simultaneous cash flow and earnings forecast revisions", with Andy Call, Bin Miao, and Yen H. Tong, working paper.

INVITED PAPERS AND PRESENTATIONS

- 2014, Duke University (scheduled March 2014)
- 2013, University of Illinois at Urbana Champaign (scheduled September 2013)
- 2013, Tilburg University (May 2013)
- 2013, VU University Amsterdam (May 2013)
- 2013, Singapore Management University (April 2013)
- 2013, FARS Midyear Conference (January 2013)
- 2012, London School of Business (June)
- 2012, European Accounting Review Special Topic Conference (June)
- 2011, HKUST (April 2011)
- 2011, University of Rochester (April)
- 2011, University of Southern California (March)
- 2011, Florida State University (February)
- 2011, Georgetown University (February)
- 2010, The HKUST Accounting Research Symposium (December)
- 2010, The 21st Annual CFEA, University of Maryland (November)
- 2010, Nanyang Technology University, Singapore (April)
- 2010, University of Pennsylvania, Wharton School (April)
- 2010, Texas A&M University (February)
- 2009, Duke-UNC Fall 2009 Research Camp (September)
- 2009, Third Annual University of Toronto Research Conference (September)
- 2009, American Accounting Association Annual Conference (August)
- 2009, ESSEC Business School (France) (May)
- 2009, Lancaster University (England) (May)
- 2008, FASB Conference on Liabilities/Business Risks and Leases (December)
- 2008, Review of Accounting Studies 2008 Conference (October)
- 2008, University of Texas at Austin (February)
- 2008, UCLA (February)
- 2007, Dartmouth College (December)
- 2007, University of Colorado at Boulder (December)

INVITED PAPERS AND PRESENTATIONS (continued)

- 2007, University of Southern California (October)
- 2007, American Accounting Association Annual Conference (August)
- 2007, Boston College (February)
- 2006, Contemporary Accounting Research Conference (November)
- 2006, University of Washington CFO Forum (November)
- 2006, Tilburg University, the Netherlands (August)
- 2006, American Accounting Association Annual Conference (August)
- 2006, Financial Statement Analysis and Valuation Conference (April)
- 2006, UBCOW (February)
- 2006, FARS Midyear Conference (January)
- 2005, American Accounting Association Annual Conference (August)
- 2005, UBCOW (February)
- 2005, FARS Midyear Conference (January)
- 2004, University of Texas at Austin (December)
- 2004, The 15th Annual CFEA, University of Southern California (November)
- 2004, University of California, Berkeley (October)
- 2004, American Accounting Association Annual Conference (August)
- 2004, University of Minnesota Empirical Research Conference (April)
- 2004, PAC-10 Doctoral Consortium (February)
- 2004, The FARS Midyear Conference (January)
- 2003, The 14th Annual CFEA conference, Indiana University (November)
- 2003, University of British Columbia (October)
- 2002, UCLA (April)
- 2002, University of Washington (April)
- 2002, University of Illinois at Urbana Champagne (March)
- 2002, University of Texas at Austin (March)
- 2002, Michigan State University (March)
- 2002, University of Notre Dame (March)
- 2002, Northwestern University (March)
- 2002, University of Texas at Dallas (March)
- 2002, Washington University, St. Louis (March)
- 2002, University of Madison Wisconsin (March)
- 2002, George Washington University (March)

OTHER INVITED PRESENTATIONS AND CONFERENCES

- 2012, AAA New Faculty Consortium, Panel Speaker (February)
- 2012, FARS Midyear conference (invited discussant) (January, Chicago)
- 2010, 9th Annual Accounting Symposium, London Business School (June, London)
- 2010, FARS Midyear Conference (invited discussant) (January, San Diego)
- 2009, FARS Midyear Conference (invited discussant) (January, New Orleans)
- 2008, The 19th Annual CFEA, UT Austin (invited discussant) (November)
- 2007, FARS Midyear Conference (invited discussant) (January)
- 2006, AAA New Faculty Consortium, Panel Speaker (February)
- 2004, AAA New Faculty Consortium, Panel Speaker (February)

MEDIA CITATIONS OF RESEARCH

Investor Relations Magazine, Guiding Principles: Earnings Guidance Remains Popular Despite Tough Economic Conditions, April 2013

CFO Magazine, Letting Go of Guidance, November 15, 2012

The Wall Street Journal, The Case for Guidance, February 27, 2012

Harvard Business Review, How to Win Investor Over, November 2011

The Economist, Earnings Guidance: The Sound of Silence, April 29-May 5, 2006

AWARDS AND HONORS

Accounting Research Fellowship, 2013-2014
McCombs School of Business Research Excellence Grant, 2012
Atlantic Richfield Centennial Faculty Fellow in Accounting, 2010-present
University of Washington CFO Research Forum Fellowship, 2006 and 2007
University of Washington Beta Alphi Psi Professor of the Year, 2004 and 2007

PROFESSIONAL SERVICE

Promotion Reviews

Baruch College, 2012 (Promotion to Associate)
George Mason University, 2011(Promotion to Associate)

Doctoral Students (Initial Placements)

Dissertation Chairperson, Brett Cantrell, 2013 (University of Mississippi)
Dissertation Committee member, James Smith, 2012 (University of Saskatchewan)
Dissertation Committee member, Marcy Shepardson, 2012 (Indiana University)
Dissertation Committee member, Tina Wang, 2010 (San Francisco State University)
Dissertation Committee member, Casey Schwab, 2009 (University of Georgia)

The University of Texas at Austin

Department of Accounting, executive committee member, 2013-2014
Ad Hoc Building Committee, McCombs School of Business, 2013
Department of Accounting, Ph.D. recruiting committee member, 2011 and 2012.
Department of Accounting, MPA program committee member, 2012 and 2013.
Dean's Advisory Council member, McCombs School of Business, 2011 - 2013.
Research Data Committee member, McCombs School of Business, 2011 - 2013.

Service to the Academic Accounting Community

Committee member, 2013 FARs Mid-Year Conference Editorial Committee Panelist, AAA New Faculty Consortium, 2004, 2006, 2012

Ad hoc reviewer for

Research Grant Council (RGC) of Hong Kong AAA Financial Accounting Reporting Section

Management Science
The Accounting Review
Journal of Finance
Review of Accounting Studies
Contemporary Accounting Research
European Accounting Review
Accounting Horizons
Auditing: A Journal of Practice & Theory
Journal of Accounting and Public Policy
Journal of Accounting Auditing and Finance
Journal of Business Finance and Auditing