

## SHUPING CHEN

Associate Professor of Accounting  
ARC Faculty Fellow in Accounting  
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### EDUCATION

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

### TEACHING

2010-present	Associate Professor at the University of Texas at Austin
2008-2010	Assistant Professor at the University of Texas at Austin
	Financial Standards & Analysis (I) (MPA), 2008-2013
	Directed Studies in Global Management (MBA), 2010-2013
	PhD dissertation Chair and committee member, 2009-2013
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
2014 (April)	Visiting Professor at the University of Hong Kong
2013 (summer)	Visiting Professor at Singapore Management University

### RESEARCH INTEREST

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

## PUBLICATIONS AND RESEARCH - *Refereed Articles*

1. “Short-term earnings guidance and accrual-based earnings management”, with Andy Call, Bin Miao, and Yen H. Tong, accepted and forthcoming at the *Review of Accounting Studies*.
2. “Conservatism and Equity Ownership of the Founding Family”, with Xia Chen and Qiang Cheng, accepted and forthcoming at the *European Accounting Review*.
3. “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, *Journal of Accounting Research*, 44(2006): 657-689.
10. “Stock price reactions to evidence of earnings management: implications for supplementary financial disclosure”, with William Baber and Sok-Hyon Kang, *Review of Accounting Studies* 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 and Work-in-Progress***

“Spring-loading when no one is looking? Earnings and cash flow management around acquisitions”, with Jake Thomas (Yale) and Frank Zhang (Yale), under second-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 (NUS) and Terry Shevlin (UC Irving), under first-round review at *Journal of Accounting Research*.

“The price of silence: zero-question conference calls”, with Stephan Hollander (Tilburg) and Kelvin Law (Tilburg), working paper.

“Do financial reporting concerns lead banks to make lower quality loans?”, with Chris Yust, John McInnis, and Dain Donelson, University of Texas at Austin, working paper.

“Cross-industry information sharing and analyst performance”, with Allen Huang (HKUST) and Amy Zang (HKUST), working paper.

“The pricing of simultaneous cash flow and earnings forecast revisions”, with Andy Call (ASU), Bin Miao (NUS), and Yen H. Tong (NTU), working paper.

Long-term management forecast: implication for short-term focus, with Andy Call (ASU) and Adam Esplin (Alberta), work in progress.

IBES vs. GAAP actual cash flow: a reassessment, with Andy Call (ASU) and Y.H. Tong (NTU), work in progress.

Financial reporting and disclosure of small accelerated filers, with Kristen Valentine, University of Texas at Austin, work in progress.

## **INVITED PAPERS AND PRESENTATIONS**

2014, University of Hong Kong (scheduled April 2014)  
2014, Chinese University of Hong Kong (scheduled April 2014)  
2014, Duke University (scheduled March 2014)  
2013, University of Illinois at Urbana Champaign (September 2013)  
2013, University of Southern California Alumni Conference (August 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)

## INVITED PAPERS AND PRESENTATIONS (continued)

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 21<sup>st</sup> 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)  
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 15<sup>th</sup> 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 14<sup>th</sup> 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)

## **INVITED PAPERS AND PRESENTATIONS (continued)**

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**

2014, FARs Midyear Conference (invited discussant) (January, Houston)  
2012, AAA New Faculty Consortium, Panel Speaker (February)  
2012, FARs Midyear conference (invited discussant) (January, Chicago)  
2010, 9<sup>th</sup> 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 19<sup>th</sup> 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**

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 Alpha 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 - 2014.

### *Editorial and review duties*

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

Reviewer of manuscripts for: *Journal of Accounting Research*, *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*

*AAA Financial Accounting Reporting Section*  
*Research Grant Council (RGC) of Hong Kong*  
*Hong Kong PhD Fellowship Scheme*