

## NAN LIU

Peking University HSBC Business School (PHBS)

Email: nanliu@phbs.pku.edu.cn

Office: 0755-26033873

### **EDUCATION**

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Ph.D. in Accounting (GPA: 3.91) August 2011

J. Mack Robinson College of Business, Georgia State University, Atlanta, GA

Committee: Lawrence D. Brown (Chair), Lixin Huang, Siva Nathan, and Arianna Pinello

Master of Professional Accountancy May 2006

School of Accountancy, Georgia State University, Atlanta, GA

Bachelor of Economics, Major in Finance December 1999

Shandong Economic University, Jinan, China

### **PROFESSIONAL EXPERIENCE**

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Assistant Professor, HSBC Business School, Peking University, 2014-current

Assistant Professor, School of Business and Economics, Indiana University South Bend,  
2011 -2014

Research Assistant, School of Accountancy, Georgia State University, 2007-2009

Research Assistant, School of Accountancy, Georgia State University, 2004-2006

The Industrial and Commercial Bank of China (ICBC), Qingdao, China, 1993-2002

International Business Analyst, 2001-2002

Comprehensive Accounting Accountant, 1997-2001

Personal Banking Department Clerk, 1993-1997

### **RESEARCH INTERESTS**

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Archival Financial Accounting; Financial Reporting; Earnings management and Benchmarks;  
Earnings smoothing; Firm's payout policy; Corporate Social Responsibility; Social capital

### **PUBLICATION AND WORKING PAPERS**

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Liu, N., and R. Espahbodi, (2014). Does Dividend Policy Drive Earnings Smoothing?.

*Accounting Horizons*, 28 ( 3): 501-528.

Liu, N., (2014). The Role of Dividend Conservatism in Earnings Management. *Advances in Quantitative Analysis of Finance and Accounting*, 12: 1-22.

Liu, N., and J. Mehran (2016). Does Dividend Policy Drive Repurchases? An Empirical Study. *Managerial Finance*, 42 (1):13-22.

Espahbodi, R., N. Liu, and A. Westbrook (2016). The Effects of the 2006 SEC Executive Compensation Disclosure Rules on Managerial Incentives. *Journal of Contemporary Accounting & Economics*, 12: 241-256. (Corresponding author)

“Firm Performance and Earnings Management Around Dividend Change Announcements,” with Reza Espahbodi and Robert A. Weigand, *working paper*.

“Tax Aggression and Payout Policy,” with Naqiong Tong and Alan L. Tucker, *working paper*.

“Refinement of Signaling, Earnings Management and Free Cash Flow Hypotheses as the Motives for Stock Repurchases,” with Soo Young Kwon, *working paper*.

“The Impact of Social Capital on Earnings Quality,” with Yu Chen, *working Paper*.

“Research on the Development of Consumer Loans in Commercial Banks”, 1999, *City Personal Banking Journal*. November

### **REFERRED PRESENTATION**

“Refinement of Signaling, Earnings Management and Free Cash Flow Hypotheses as the Motives for Stock Repurchases,” invited to present at the 7<sup>th</sup> Annual International Conference on Accounting and Finance, June, 2017 (forthcoming, with Soo Young Kwon).

“The Effects of the 2006 SEC Executive Compensation Disclosure Rules on Managerial Incentives,” presented at the Annual JCAE Symposium, 2016. (with Reza Espahbodi and Amy Westbrook)

“Does Dividend Policy Drive Repurchases? An Empirical Study,” presented at the MBAA International Conference, 2014 (with Jamshid Mehran).

“Does Dividend Policy Drive Earnings Smoothing,” presented at the 2nd Annual conference of China Journal of Accounting Studies, 2013 (with Reza Espahbodi).

“How dividend policy drives earnings management?” presented at the American Accounting Association Annual Meeting, 2012 (with Reza Espahbodi).

### **PROFESSIONAL CONFERENCES**

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| The Annual JCAE Symposium                              | 2016 |
| The 14 <sup>th</sup> China Economics Annual Conference | 2014 |

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| MBAA International Conference   | 2014       |
| The 2 <sup>nd</sup> Annual Conference of China Journal of Accounting Studies, | 2013       |
| American Accounting Association Annual Meeting,                               | 2012       |
| Southeast Summer Accounting Research Colloquium,                              | 2007- 2009 |

### **TEACHING EXPERIENCES**

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HSBC Business School, Peking University

Managerial Accounting  
 Managerial Accounting (MBA)  
 Financial Accounting

School of Business and Economics, Indiana University South Bend

Intermediate Accounting II  
 Cost Accounting  
 Introduction to Managerial Accounting  
 Management Accounting Concepts

J. Mack Robinson College of Business, Georgia State University

Principles of Accounting II

### **HONORS AND AWARDS**

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| Honored with the certificate of “Excellence in Teaching”, Peking University Shenzhen Graduate school | 2016     |
| Recipient of Catherine E. Miles Doctoral Fellowship, Georgia State University,                       | 2009     |
| Recipient of John W. Cook Scholarship, Georgia State University,                                     | 2005     |
| Honored with the title of Excellent Employee, the People’s Bank of China, Qingdao, 1994 –96          |          |
| Honored with the title of Outstanding Youth, ICBC, Qingdao Branch,                                   | 1994 –96 |

### **PROFESSIONAL CERTIFICATES**

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Passed Certified Public Accountant (CPA) Exam in 2006, GA

Passed all four sections in the first sitting with an average score of 92

Certificate of Assistant Economist in China

### UNIVERSITY SERVICE

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| Curriculum Committee, HSBC Business School Peking University,  | 2015-present |
| Research Committee, HSBC Business School Peking University,  | 2014-2015    |
| Senate Library Affairs Committee, Indiana University South Bend,   | 2012- 2014   |
| Accounting Search and Screen Committee member, School of Business and Economics,<br>Indiana University South Bend, | 2012- 2014   |
| Curriculum Committee member, School of Business and Economics, Indiana University South<br>Bend,                   | 2011- 2014   |

### ACADEMIC SERVICE

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Reviewed papers for

AAA annual meeting,

FARS Midyear Meeting,

Journal of Accounting Literature,

International Journal of Accounting, Auditing and Performance Evaluation, and

Journal of Finance Issues.