

Curriculum Vitae

SIQI LI

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Leavey School of Business
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Academic Appointments

- Visiting Associate Professor of Accounting, The Hong Kong University of Science and Technology, January 2018—June 2018
- Associate Professor, Department of Accounting, Leavey School of Business, Santa Clara University, September 2014—present.
- Assistant Professor, Department of Accounting, Leavey School of Business, Santa Clara University, September 2008—August 2014.

Education

- Ph.D., Business Administration, University of Southern California, Los Angeles, CA, 2008.
- M.P.I.A., International Management, Graduate School of International Relations and Pacific Studies, University of California, San Diego, CA, 2003.
- B.A., International Finance, Central University of Finance and Economics, Beijing, China, 1999.

Publications and Cases

- 1) “Political Connections and Voluntary Disclosure: Evidence from around the World,” with Mingyi Hung and Yongtae Kim, *Journal of International Business Studies*, 2018, 49: 272-302.
- 2) “Does Mandatory IFRS Adoption Affect Crash Risk?” with Mark DeFond, Mingyi Hung, and Yinghua Li, *The Accounting Review*, 2015, 90 (1): 265-299.
- 3) “CEO Equity Incentive and Audit Fees,” with Yongtae Kim and Haidan Li, *Contemporary Accounting Research*, 2015, 32 (2): 608-638.
- 4) “Corporate Social Responsibility and Stock Price Crash Risk,” with Yongtae Kim and Haidan Li, *Journal of Banking and Finance*, 2014, 43 (June): 1-13.
 - *Honorable Mention, the 2014 Moskowitz Prize for socially responsible investing.*

- 5) “The Role of Accounting Conservatism in the Equity Market: Evidence from Seasoned Equity Offerings,” with Yongtae Kim, Carrie Pan, and Luo Zuo, *The Accounting Review*, 2013, 88 (4): 1327-1356.
- 6) “Has the Widespread Adoption of IFRS Reduced US Firms’ Attractiveness to Foreign Investors?” with Mark DeFond, Xuesong Hu, and Mingyi Hung, *Journal of International Accounting Research*, 2012, 11 (2): 27-55.
- 7) “Do Mangers Influence Their Own Pay? Evidence from Stock Incentive Plans in an Emerging Market Economy,” with Huihui Yang, Fei Pan, and Thomas Lin, *International Journal of Accounting and Finance*, 2012, 3 (4): 320-342.
- 8) “Does Eliminating the Form 20-F Reconciliation from IFRS to U.S. GAAP Have Capital Market Consequences?” with Yongtae Kim and Haidan Li, *Journal of Accounting and Economics*, 2012, 53 (1-2): 249-270.
- 9) “Large Creditors and Corporate Governance: The Case of Chinese Banks,” with Yiming Hu, Thomas Lin, and Shilei Xie, *Review of Accounting and Finance*, 2011, 10 (4): 332-367.
 - *Second Prize Winner, the Chinese Finance Association 2007 Best Paper in Corporate Finance;*
 - *Highly Commended Award Winner, the 2012 Emerald Literati Network Awards for Excellence.*
- 10) “The Impact of Mandatory IFRS Adoption on Foreign Mutual Fund Ownership: The Role of Comparability,” with Mark DeFond, Xuesong Hu, and Mingyi Hung, *Journal of Accounting and Economics*, 2011, 51 (3): 240-258.
 - *Journal of Accounting and Economics Most Cited Articles since 2011.*
- 11) “Does Mandatory Adoption of International Financial Reporting Standards in the European Union Reduce the Cost of Equity Capital?” *The Accounting Review*, 2010, 85 (2): 607-636.
- 12) “An Examination of Factors Affecting Chinese Financial Analysts’ Information Comprehension, Analyzing Ability and Job Quality,” with Yiming Hu and Thomas Lin, *Review of Quantitative Finance and Accounting*, 2008, 30 (4): 397-417.
- 13) “The Role of Great Creditors: Do the Banks in China Have the Monitoring Effect on the Borrowers?” with Yiming Hu, Thomas Lin and Shilei Xie, *中国经济研究 (Economic Research Journal)*, 2008, 43 (10): 52-64 (in Chinese).
- 14) “Always the Sun: A Case for Solar Energy,” with Philip Parker, INSEAD Case No. 5158, 2003.

Press Citation of Research

- The Wall Street Journal, “Accounting for Earnings Manipulation,” May 14, 2014.
- Harvard Law School Forum on Corporate Governance and Financial Regulation, “Mandatory Accounting Standards and the Cost of Equity Capital,” January 6, 2010.
- Compliance Week, “Study: Mandatory IFRS Adoption Cuts Cost of Capital,” April 29, 2008.

Grants, Awards, and Honors

- *Journal of Accounting and Economics* Most Cited Articles since 2011.
- Ernst & Young Faculty Research Fellow, 2016—present.
- University Award for Recent Achievement in Scholarship, Santa Clara University, 2016
- Leavey Impact Award for Research, Santa Clara University, 2016.
- Moskowitz Prize for Socially Responsible Investing, Honorable Mention, 2014.
- Highly Commended Award, Emerald Literati Network Awards for Excellence, 2012.
- PriceWaterhouseCoopers Research Grant, 2010, 2017.
- Research Course Release Grant, Santa Clara University, 2014—2015.
- Leavey Research Grant, Santa Clara University, 2009—2017.
- University Research Grant, Santa Clara University, 2009—2012.
- Leavey Faculty Achievement Award - Outstanding Scholarship Award, Santa Clara University, 2009, 2011—2015.
- Leavey Faculty Achievement Award - Outstanding Teaching Award, Santa Clara University, 2010—2014, 2016, 2017.
- The USC Center for International Business, Education and Research (CIBER) Ph.D. Dissertation Grant, \$2,000, 2007.
- AAA-Deloitte-J Michael Cook 2007 Doctoral Consortium Fellow, Lake Tahoe, California, June 13-17, 2007.
- Gamma Phi Beta Outstanding Professor, Sigma Alpha Epsilon Outstanding Professor, 2006.
- Marshall School of Business Fellowship, University of Southern California, 2003—2008.
- Ho Miulan Scholarship, University of California, San Diego, 2001—2003.
- Chancellor’s Academic Excellence Scholarship, Central University of Finance and Economics, 1996—1998.

Research Presentations

- “The Usefulness of Fair Value Accounting in Executive Compensation”
 - Jinan University (March 2018), Macau University (March 2018)*, National University of Singapore (November 2017)*, Shanghai Jiao Tong University (March 2018)*, University of Hong Kong (January 2018)*, Xiamen University (April 2018)
- “Tone at the Top: CEOs’ Religious Beliefs and Earnings Management”

- University of Toronto (March 2017)
- “Political Connections and Voluntary Disclosure: Evidence from around the World”
 - Hong Kong University of Science and Technology (February 2015)*, York University (May 2016)*, Singapore Management University (July 2016)*
- “Does Mandatory IFRS Adoption Affect Crash Risk?”
 - Columbia Burton workshop (October 2013)*; University of Chicago (October 2013)*; Ohio State University (October 2013)*; 2013 European Accounting Association Annual Congress (May 2013)*; Southern Methodist University (April 2013)*; Brigham Young University (March 2013)*; University of Pittsburgh (December 2012)*; 2012 AAA Annual Meeting, Washington D.C. (August 2012); National University of Singapore (June 2012); Arizona State University (April 2012)*; MIT (November 2011)*; Wharton (April 2011)*
- “Corporate Social Responsibility and Stock Price Crash Risk”
 - Santa Clara University (January 2012); 2012 AAA Annual Meeting, Washington D.C. (August 2012)
- “Mandatory IFRS Adoption in the EU and Cross-Border Intra-Industry Information Transfers”
 - Keio University (June 2010)*; Sogang University (June 2010)*; University of Hong Kong (June 2010)*; Shanghai University of Finance and Economics (May 2010)*; Central University of Finance and Economics (March 2010)*; Hong Kong Polytechnic University (February 2010)*; Santa Clara University (December 2009)
- “The Role of Accounting Conservatism in the Equity Market: Evidence from Seasoned Equity Offerings”
 - 2011 FMA Annual Meeting, Denver (October 2011)*; 2011 AAA Annual Meeting, Denver (August 2011)*; Santa Clara University (April 2011)*
- “Has the Widespread Adoption of IFRS Reduced US Firms’ Ability to Attract Foreign Capital?”
 - FARS Midyear Meeting, Chicago (January 2012); National University of Singapore (May 2011)*; Santa Clara University (May 2011); Texas A&M University (April 2011)*
- “CEO Equity Incentive and Audit Fees”
 - 2011 AAA Annual Meeting, Denver (August 2011)*; AAA Western Meeting, San Diego (April 2011)*
- “The Impact of Mandatory IFRS Adoption on Foreign Mutual Fund Ownership: The Role of Comparability”
 - University of Texas, Austin (January 2011)*; Tilburg University (December 2010)*; Central University of Finance and Economics (September 2010); 2010 AAA Annual Meeting, San Francisco (August 2010); Stanford Summer Camp (August 2009)*; National University of Singapore (July 2009)*; University of Southern California (July 2009)*;

- University of Oregon (July 2009)*; Santa Clara University (July 2009); University of Maryland (2009)*; Northwestern University (March 2009)*
- “Does Eliminating 20-F Reconciliation from IFRS to U.S. GAAP Have Capital Market Consequences?”
 - International Risk Management Conference, Amsterdam (June 2011)*; 2010 AAA Annual Meeting, San Francisco (August 2010)*; FARS Midyear Meeting, San Diego (January 2010)*
- “Large Creditors and Corporate Governance: The Case of Chinese Banks”
 - 2011 *Journal of International Accounting Research* Conference (June 2011)*
- “Does Mandatory Adoption of International Financial Reporting Standards in the European Union Reduce the Cost of Equity Capital?”
 - Arizona State University (November 2008); University of Illinois at Urbana-Champaign (March 2008); Michigan State University (February 2008); Purdue University (February 2008); University of California at Irvine (February 2008); University of Georgia (February 2008); University of Oregon (February 2008); Santa Clara University (January 2008)
- “An Examination of Factors Affecting Chinese Financial Analysts’ Information Comprehension, Analyzing Ability and Job Quality”
 - 2006 AAA Annual Meeting, Washington D.C. (August 2006)

* indicate presentations by co-author(s)

Research and Professional Conferences

- Discussant at AAA Annual Meetings, Denver, August 2011; New York, August 2009; Chicago, August 2007.
- Discussant at FARS Midyear Meeting, San Diego, January 2010.
- Invited faculty at Stanford Accounting Summer Camp, August 2009.
- Invited attendee at New Faculty Consortium, Virginia, January 2009.
- USC Corporate Governance Summit, Los Angeles, California, March 2007.
- Pac-10 Plus Doctoral Consortium Fellow, University of Southern California, March 2007; University of Utah, February 2006; and University of Oregon, February 2005.
- Invited attendee at FASB Doctoral Student Program, Norwalk, Connecticut, June 2006.
- The 2nd Annual Doctoral/New Faculty Consortium Fellow, AAA International Accounting Section 2006 Mid-year Meeting, Los Angeles, CA, January 2006.
- The 15th Annual Conference on Financial Economics and Accounting, University of Southern California, November 2004.

Professional Activities

- Editorial board member:
 - The Accounting Review*, June 2017—present.
 - Journal of International Accounting Research*, August 2011—present.

- Ad hoc reviewer: *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Financial and Quantitative Analysis*, *Journal of International Accounting Research*, *Journal of International Business Studies*, *Accounting Horizons*, *Corporate Governance: An International Review*, *European Accounting Review*, *Journal of Business Ethics*, *Journal of Banking and Finance*, *International Interactions*, *Journal of Accounting and Public Policy*, *Journal of Accounting, Auditing, and Finance*, *Journal of International Financial Management & Accounting*, *Management International Review*, *Review of Accounting and Finance*, *The International Journal of Accounting*, *The International Journal of Business, Accounting and Business Research*
- Other review activities: AAA FARS Midyear Meeting, 2013; AAA Annual Meeting, 2009, 2012; AAA IAS Midyear Meeting, 2011; *Journal of International Accounting Research* Conference, 2011, 2014; Chinese Accounting Professors' Association of North America (CAPANA) Research Conference, 2011; Hong Kong Grants Council; Standard Research Grants Program of the Social Sciences and Humanities Research Council of Canada (SSHRC).
- Member: American Accounting Association

Teaching Experience

- Graduate courses:
 - *Managerial Accounting*, MBA course, Hong Kong University of Science and Technology, Santa Clara University
 - *Survey on International Accounting Research*, Ph.D. seminar, Xiamen University
- Undergraduate courses:
 - *Introductory to Managerial Accounting*, University of Southern California, Santa Clara University
 - *Cost Accounting*, Santa Clara University