

# KUN LIU (PHD CANDIDATE)

July 2019

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1014 Greene Street  
Columbia, SC 29208

Darla Moore School of Business  
University of South Carolina

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(978) 223-5958

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## ACADEMIC EMPLOYMENT

### Limited Term Instructor of Accounting

*Georgia State University, Atlanta, GA*

Fall 2019 – Spring 2020

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## EDUCATION

### Ph.D. in Business Administration, Accounting

*University of South Carolina, Columbia, SC*

Supporting fields: Finance, Psychology

Expected May 2020

### Master of Science in Accountancy

*Bentley University, Waltham, MA*

High Distinction Graduate

May 2014

### Bachelor of Science, Business Administration, Accounting

*Salem State University, Salem, MA*

Graduated *summa cum laude*

Dual Degree Program with Henan University

May 2012

### Bachelor of Science, Business Administration, Accounting

*Henan University, Kaifeng, Henan, China*

May 2012

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## RESEARCH AND TEACHING INTERESTS

### Research Interests

Judgment and decision-making research in financial accounting and managerial accounting topics, especially how external financial reporting choices influence internal managerial decisions

### Teaching Interests

Financial Accounting; Cost/Managerial Accounting

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## RESEARCH

### Dissertation

“The Real Effect of Accounting Discretion: The Impact of Accounting Reserves on Managers’ Risk-Taking in Capital Investment Decisions”

- Committee: Scott Jackson (Co-Chair), Ling Harris (Co-Chair), Andrew Newman, Bryan Stikeleather, and Priyali Rajagopal (Outside Member, University of North Texas)

### **Working Papers**

- “Prompt Payment Incentives” with Ling Harris (University of Nebraska – Lincoln) and Scott Jackson. *Preparing for journal submission*
- “The Effect of Dashboard Graphical Presentation of Information on Auditors’ Weighting of Non-financial Data” with Patrick Wheeler (University of South Florida) and Yibo Zhang (Miami University). *Preparing for journal submission*

### **Works in Progress**

- “The Effect of Accounting Method Choice” with Ling Harris (University of Nebraska – Lincoln). *Data analysis*
- “Knee-Deep in the Big Muddy: Performance Benchmarks, Regret, and Escalation of Commitment” with Ling Harris (University of Nebraska – Lincoln) and Joel Owens (Portland State University). *Instrument Development*
- “How Users Evaluate Disaggregated Tax-Related Information: Evaluating the Effectiveness of Disaggregation for Increasing Decision Usefulness of Information” with Mary Marshall (Louisiana Tech University) and Kelli Saunders (University of Nebraska – Lincoln). *Instrument Development*

### **TEACHING EXPERIENCE**

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#### *Georgia State University, J. Mack Robinson College of Business*

- Primary Instructor: ACCT 4113 – Intermediate Accounting III, Fall 2019  
Student Evaluations (2 sections): N/A

#### *University of South Carolina, Darla Moore School of Business*

- Primary Instructor: ACCT 501 – Financial Accounting III, Spring 2018  
Student Evaluations (1 section): 4.86 / 5.00
- Recitation Leader: ACCT 225 – Introduction to Financial Accounting, Fall 2014 – Spring 2016  
Student Evaluations (8 sections): 4.12 / 5.00

### **ACADEMIC APPOINTMENTS**

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#### *Research Assistant, University of South Carolina, Darla Moore School of Business*

- Dr. Ling Harris: Fall 2014 – Summer 2019
- Dr. Scott Jackson: Summer 2017, Summer 2018, Spring 2019
- Dr. Andrew Collins: Fall 2016, Fall 2018
- Dr. Feng Yeo: Fall 2017
- Dr. Tao Ma: Fall 2016, Spring 2017

## **RESEARCH GRANTS**

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- USC Darla Moore School of Business Research Grant – \$4,536 (competitive): 2017

## **HONORS AND AWARDS**

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- School of Accounting Outstanding Doctoral Student Teaching Award: 2018
- “Performance Above and Beyond,” Darla Moore School of Business: 2017
- Dean’s List, Bertolon School of Business: 2009, 2010, 2011, 2012
- Salem State University Silver Key Award (Top Senior Class Member): 2012
- Osram Sylvania Scholarship (Top 5 Graduate in Accounting and Finance): 2011
- William Murphy & Arthur LaPorte Scholarship (Highest GPA Among Junior Students): 2011

## **PROFESSIONAL SERVICE**

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### **Ad Hoc Journal Reviewer**

- *Advances in Accounting Behavioral Research*

### **Conference Discussant**

- AAA Annual Meeting: 2016, 2017
- AAA ABO Research Conference: 2018

### **Conference Reviewer**

- AAA Annual Meeting: 2016, 2017
- AAA ABO Research Conference: 2015, 2018, 2019

### **Conference Moderator**

- AAA Annual Meeting: 2016, 2019 (planned)
- AAA ABO Research Conference: 2018

### **Panel Discussant**

- Invited Discussant for on “American Academic Culture and Being a TA,” Center for Teaching Excellence, University of South Carolina: 2017, 2018
- Invited Discussant for “Being a Ph.D. Student,” Darla Moore School of Business, University of South Carolina: 2015, 2016, 2018

## **CONFERENCES ATTENDED**

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- AAA Annual Meeting: 2016, 2017, 2018, 2019 (planned)
- AAA ABO Research Conference: 2016, 2017, 2018, 2019 (planned)
- AAA MAS Research Conference: 2019, 2020 (planned)
- Palmetto Symposium on Experimental Accounting Research: 2018, 2019
- Emory University’s 4th Annual GRACE Conference: 2018
- Fixed Income and Financial Institutions Conference: 2017, 2018

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- International Conference on Small Business Finance: 2016
- Wake Forest University's CSR Conference: 2016

**CERTIFICATION**

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- Graduate Certificate in Fraud and Forensic Accounting: 2014
- Internal Audit Certificate, Institute of Internal Auditors (IIA): 2014

**PROFESSIONAL AFFILIATIONS**

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- AAA Accounting Behavior and Organizations Section
- AAA Financial Accounting Section
- AAA Managerial Accounting Section
- Society for Judgment and Decision Making