

**Christine E. L. Tan, Ph.D.**

**EDUCATION**

**Ph.D. in Accounting and Finance, 2000**  
**University of Melbourne, Australia**

**Bachelor of Commerce (First Class Honors) in Accounting and Finance, 1994**  
**University of Melbourne, Australia.**

**Stanford**  
**CS 106A – Programming Methodology**

**General Assembly**  
**Data Science Course**

**WORK EXPERIENCE**

**ACADEMIC EXPERIENCE**

***Associate Professor***

**Hunter College – CUNY, New York**

Sept 2016 - present

- Teach courses in introductory and intermediate accounting
- Research the disclosures of unremitted foreign earnings and big data methodologies for accounting and education research.

***Assistant Professor***

**Hofstra University, New York**

Sept 2015 – Aug 2016

- Scholarly papers examine the use of XBRL data to analyze ‘under-the-radar’ restatements (non 8-K restatements).
- Teach courses in intermediate accounting.
- Research the use of big data methodologies for accounting education and research.

***Assistant Professor (leave of absence 2010-2011)***

**Fordham University, New York**

2008 – June 2015

- Scholarly papers examined venture capital, entrepreneurship, auditing, XBRL and analysis and evaluation of financial statements.
- Teach courses in advanced accounting, intermediate, and principals of financial accounting at undergraduate and graduate levels. Also teach occasional class in the Information and Communication Systems area on the latest technologies in financial reporting.
- Instituted informal internship and mentoring program for Fordham students to work at the Financial Accounting Standards Board (FASB). Half of those involved have received full-time positions at the FASB from the program.
- Organizing Committee Member of the 2013 XBRL Research Workshop (hosted by Stevens Institute of Technology); Session Chair for the Panel on “XBRL for Regulation”.
- Co-Chair of research workshop in Milan, December 2013, for the Special Interest Group on Information Quality (Association for Information Systems).
- Member of the Accounting Area Recruiting Committee, 2012-2013.
- Co-Chair and Founder of inaugural workshop series with the Law School and Business Faculties, 2013-14.
- Conducted course syllabi analyses for Accounting Area, 2012.
- Affiliated faculty and Judge for Business Plan Competition, Bert Twaalfhoven Center for Entrepreneurship; presented sessions on drafting a business plan and taught multiple sessions on innovation-related topics.

- Accounting Internship Advisor, 2012.
- Principal Co-Investigator, National Science Foundation Grant Application, “Collaborative Research: Understanding and Improving the Development of High Quality Data Standards”, 2011. Principal co-investigators from MIT, Northeastern and U. of Massachusetts (Lowell).
- Full-time MBA Committee, Committee Member, 2009-2010.
- Organized faculty workshops for the Accounting Area 2008-2009.

***Assistant Professor***

**Zicklin School of Business, Baruch College – City University of New York** 1999-2003, 2004-2008

- Taught Financial Accounting to undergraduate students (class sizes ranged from 80 to 370 students)
- Taught Financial Accounting to MBA students.
- Taught Ph.D. seminars in Research in Financial Accounting.
- Mentored for the Baruch College/Merrill Lynch Entrepreneurship competition and PricewaterhouseCoopers national Tax Competition.
- Faculty advisor, Beta Alpha Psi, 1999-2002.

***Visiting Associate Professor***

**Melbourne Business School, University of Melbourne, Australia** Summer 2007

- Taught an advanced course in financial statement analysis to MBA students, with a particular focus on valuation, management of potential earnings, and credit risk analyses.

***Visiting Assistant Professor/Adjunct Professor***

2003-04 and Spring, 2005-06

**New York University, Stern School of Business**

- Taught financial accounting and financial statement analysis to undergraduate and MBA students.

**PUBLICATIONS**

Gomaa, M., D. Sledgianowski, and C. Tan. 2016. “Toward Integration of big data, technology and information systems competencies into the accounting curriculum”, *Journal of Accounting Education* (conditional acceptance)

Tan, C. and S. Young, 2015, “An Analysis of “little R” restatements”, *Accounting Horizons*, 29:667-693.

Tan, C. and S. Young, 2015, “Share Repurchase Choice and Executive Pension Compensation”, *Journal of Management Accounting Research*, 28: 127-149.

Kausar, A., R. J. Taffler, and C. Tan, 2015, “Legal Regimes and Investor Response to Accounting Disclosures: The Case of Going-Concern Opinions”, *Journal of Accounting, Auditing and Finance* (forthcoming).

Peng, E. J. Shon and C. E. L. Tan, 2011, “Market Reactions to XBRL-Formatted Financial Information: Empirical Evidence from China”, *International Journal of E-Business Research*.

Peng, E., J. Shon, and C. E. L. Tan, 2011, “XBRL and Accruals: Empirical Evidence from China”, *Accounting Perspectives*, 10: 109-138, 2011.

Shon, J. and C. E. L. Tan, “Do XBRL filers experience an improvement in information environment? The case of voluntary filers” *Global Science and Technology Forum Business Review*, Vol.1, Issue 1, 2011.

Kausar, A., R. J. Taffler and C. E. Tan, “The going-concern market anomaly”, 2009. *Journal of Accounting Research* 47: 213-239.

Morsfield, S.G. and C.E.L. Tan, “Do Venture Capitalists Influence the Decision to Manage Earnings in Initial Public Offerings?,” *The Accounting Review*, Volume 81, Issue 5, 2006.

Dunn, K. A., C. E. L. Tan and E. K. Venuti, “Audit Firm Characteristics and Type II Errors in the Going Concern Opinion,” *Asia-Pacific Journal of Accounting and Economics*, Volume 9, No.1, 2002.

Tan, C.E.L., Jubb, C. and Houghton, K.A., “Auditor Judgements: The Effects of Partner’s Views on Decision Outcomes and Cognitive Effort,” *Behavioral Research in Accounting*, Volume 9, Supplement, 1997.

Houghton, K.A., C. Jubb, and C. E. L. Tan, “Opportunism and Ethics: A Note on Audit Qualifications and Auditee Switch Decisions,” *Accountability and Performance*, Volume 1, No.3, December 1995.

### **Working Papers**

“How Prevalent and Important is LIFO? New Evidence” under review at *Accounting Horizons*.

“Toward Integration of big data, technology and information systems competencies into the accounting curriculum” under review at *Journal of Accounting Education*.

“A Comparison of Compustat and XBRL Data Quality” – completed draft. Preparing for submission to the *Journal of Data and Information Quality*

“Value-relevance of Deferred Tax Asset and Liability Components” (with D. Higgins and S. Veliotis) – data collection stage

“Managerial Sentiment in Research and Development Disclosures” (with M. Yan and H. Zhu) – data collection stage

### **PRESENTATIONS**

#### **Conferences**

- 2014:** American Accounting Association, Atlanta, GA  
Redefining Investment Strategy Education, University of Dayton, OH
- 2013:** American Accounting Association, Northeast Regional Conference, Hartford, CT  
2013 XBRL US National Conference  
American Accounting Association Meeting, Anaheim, CA  
European Accounting Association, Paris
- 2012:** International Conference on Information Systems, Special Interest Group – Quality Information in Organizations and Society (sponsored by MIT, Northeastern and College of William and Mary)  
XBRL and Financial Analysis Technology Conference (sponsored by NYSSA)  
Standardizing Financial Data in the Age of Complexity, Suffolk University  
MIT Chief Data Officer and Information Quality Symposium
- 2011:** XBRL US 2011 National Conference, Nashville  
XBRL International 22nd Conference, Brussels  
XBRL International 23<sup>rd</sup> Conference, Montreal
- 2010:** XBRL US 2010 National Conference, Philadelphia
- 2009:** 2009 Conference on Financial Economics and Accounting, Rutgers University  
American Accounting Association Meeting

University of Kansas – 2009 International Conference on XBRL: A practical view of XBRL in the 21<sup>st</sup> Century

- 2008:** Fordham University  
**2007:** University of Edinburgh  
**2006:** London Business School Accounting Symposium.  
American Accounting Association Meeting.  
**2005:** New York University Summer Research Camp.  
**2004:** American Accounting Association Meetings.  
International Symposium on Audit Research at Maastricht University.  
Financial Management Association Meetings.  
**2003:** American Accounting Association Auditing Section Midyear Conference.  
International Symposium on Audit Research at the University of Southern California.  
**2002:** Midyear AAA Auditing Section Conference.  
Accounting Association of Australia and New Zealand Conference.  
American Accounting Association Meeting.  
**2001:** Midyear AAA Auditing Section Conference.  
Presented at the 2001 EAISM (European Institute for Advanced Studies in Management) Conference in Capital Markets.  
**1998:** Accounting Association of Australia and New Zealand Conference.  
**1997:** Ph.D. Conference in Economics and Business.  
**1996:** American Accounting Association (AAA) 1996 Accounting, Behavior and Organizations Research Conference.  
Accounting Association of Australia and New Zealand Conference.  
**1995:** Australian Association for Professional and Applied Ethics - Second Annual Conference.

### **Research Seminars**

Australian Graduate School of Management, Baruch College – CUNY, Binghamton University, City University Business School (London), Edith Cowan University, Fordham University, New York University, Rutgers University, Simon Fraser University, University of Adelaide, University of Arizona, University of Edinburgh, University of Melbourne, University of Michigan – Dearborn, University of Tasmania, University of Technology Sydney, University of Western Sydney, and University of New South Wales.

### **AWARDS**

- 2012 Runner-up, Best Paper Award in the Accounting research category, 3<sup>rd</sup> Conference on Financial Markets and Corporate Governance, Australia  
2009 New Faculty Research Award, Fordham University  
2005-2007 Selected by the President of Baruch College to serve on the Committee for Excellence in Teaching and Learning.  
2001 Dean's Teaching Excellence Award, Zicklin School of Business, CUNY-Baruch.  
2001-2000 PSC-CUNY Research Grant.  
1997-1999 Australian Postgraduate Award Scholarship.  
1998 University of Melbourne Postgraduate Overseas Research Experience Award.  
1998 Accounting Association of Australia and New Zealand (AAANZ) Ph.D. Scholarship.  
1996 The University of Melbourne Summer Research Scholarship.

### **PROFESSIONAL CREDENTIALS & ASSOCIATIONS**

- 2014 Ad-hoc reviewer for *Journal of Accounting Education*  
2011-present Member of the Financial Accounting Standards Board XBRL Dimensions Working Group  
Member of the Financial Accounting Standards Board Taxonomy Advisory Group

Member of XBRL US Best Practices Committee  
Member of XBRL US Data Quality Committee  
2011 Ad-hoc reviewer for *Journal of Emerging Technologies in Accounting*  
2010 Member of International Accounting Standards Board XBRL Quality Review Team  
2010-present Ad-hoc reviewer for *Contemporary Accounting Research*  
2009 Discussant and Reviewer of papers for the 2009 American Accounting Association Meeting  
2006 Passed 3 sections of Certified Public Accounting Examination.  
2004 Member of the Selections Committee for the American Accounting Association Notable Contribution to Accounting Literature Award.  
1998-present American Accounting Association.

### **COMPUTER SKILLS**

Microsoft Excel, Microsoft Word, Microsoft PowerPoint

Statistical packages – Stata (advance), R (beginner), SAS (intermediate)

Programming languages – Python (intermediate), Java Script (beginner), Java (beginner); XML (intermediate)

Databases – SQL, MongoDB