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EDUCATION

09/79-01/85 Doctor of Philosophy, Accounting, Graduate School of Business, Columbia University.

09/79-01/83 Master of Philosophy, Accounting, Graduate School of Business, Columbia University.

09/77-06/79 M.B.A., Finance, Graduate School of Business Administration, University of California, Berkeley.

09/73-06/77 B.A., Economics, National Taiwan University.

ACADEMIC POSITIONS

- * Professor (tenured) at the School of Accountancy, Shidler College of Business, University of Hawaii-Manoa since 7/1996.
- * Director, Center for Chinese Studies, School of Pacific and Asian Studies, University of Hawaii-Manoa since from 8/1/2018 to 7/31/2021.
- * Member of Executive Committee, Center for Chinese Studies, School of Hawaiian, Asian, and Pacific Studies from 1/1996 to 7/2002; from 9/2014 to 8/2015; from 8/2018 to 7/2021.
- * Visiting Professor of Beijing University of Chemical Technology (honorary appointment; non-compensation) from 7/3/2013 to 7/2/2016.
- * Faculty Director, China International MBA program, Shidler College of Business, University of Hawaii-Manoa from August 2006 to July 2017
- * Faculty Director, U.S. International MBA Program, Shidler College of Business, University of Hawaii-Manoa from August 2006 to July 2012
- * Interim Associate Dean for Academic Programs, Shidler College of Business, University of Hawaii-Manoa from 7/1/06 to 7/31/09
- * Director of the School of Accountancy, College of Business Administration, University of Hawaii-Manoa from 2/24/1992 to 6/30/94 and from 8/1/97 to 7/31/00

- * Cooperating Graduate Faculty in Asian Studies, University of Hawaii-Manoa since 11/1999
- * Graduate Faculty at the School of Accountancy, College of Business Administration, University of Hawaii-Manoa since 4/1991
- * Chinese Studies Faculty, Center for Chinese Studies, School of Hawaiian, Asian, and Pacific Studies from 6/1993 to present
- * Chair, Master of Accounting program, School of Accountancy, College of Business Administration from 8/1992 to 6/1994, 1/1997 to 7/31/00
- * Associate Director, Research Center for International Accounting and Finance, Peking University from 10/1996 to 1998
- * Faculty Director, China Executive MBA program, College of Business Administration, University of Hawaii-Manoa from 10/1995 to 10/1997
- * Faculty Director, Executive Development Program for Senior Government Officials from Republic of China, College of Business Administration, University of Hawaii at Manoa from 5/29/1997 to 7/12/1997
- * Associate Professor (tenured) at the School of Accountancy, College of Business Administration, University of Hawaii-Manoa from 7/1991 to 7/1996
- * Appointed as Adjunct Professor of Guanghua School of Management, Peking University (honorary appointment; non-compensation) from 6/1995 to 6/1997
- * Visiting Professor, Guanghua School of Management, Peking University from 3/19/1995 to 6/26/1995
- * Visiting scholar, Department of Accounting, College of Management, National Taiwan University from 8/25/1994 to 2/25/1995
- * Assistant Professor at the School of Accountancy, College of Business Administration, University of Hawaii-Manoa from 1/1985 to 6/1991
- * Was invited to teach 90 hours of Financial Management and Financial Analysis to 31 financial managers and accountants from 30 factories at Beijing, China from 12/1991 to 1/1992 by the China National Chemical Construction Corporation
- * Was invited to teach 90 hours of Financial Management and Financial Analysis to 48 financial managers and accountants from 40 factories at Beidaihe, China from 6/1990 to 7/1990 by the China National Chemical Construction Corporation
- * was invited to teach 60 hours of Financial Management to 53 financial managers and accountants from 12/1988 to 1/1989 as a Visiting Professor of Accounting at the Beijing Institute of Chemical Engineering Management at Beijing, China

- * Research Associate at the Accounting Research Center, Graduate School of Business, Columbia University from 5/1981 to 12/1984 (involved in developing Financial Accounting Standards Board Statement No. 33 accounting database and Financial Accounting Standards Board Statement No. 36 accounting database)
- * Research Assistant in financial accounting at the Graduate School of Business, Columbia University, to Professors Da-Hsien Bao from 1/1984 to 12/1984, Joel Berk from 5/1981 to 5/1984, Victor S. Pastena from 5/1980 to 5/1981, and Miklos A. Vasarhelyi from 5/1981 to 2/1984
- * Teaching Assistant in Computer Auditing and Internal Controls (B8107) and Accounting Information Systems (B8106) at the Graduate School of Business, Columbia University, to Professor Miklos A. Vasarhelyi from 1/1982 to 5/1983
- * Grader in Finance courses at the Graduate School of Business Administration, University of California, Berkeley from 9/1978 to 3/1979

PUBLICATIONS

BOOKS AND CONFERENCE PROCEEDINGS IN ENGLISH

- * Bui, Tung X., David C. Yang, Wayne Jones and Joanna Li (edited), China's Economic Powerhouse: Economic Reform in Guangdong Province, (England, Palgrave Macmillan, 2003; ISBN: 1403903859), 255 pages.
- * Gregson, Terry, David Yang and Caixing Liu (edited), Proceedings of 2001 Hawaii Conference on Business, (College of Business Administration, University of Hawaii, 2001), Volume I, II, III, IV and V, 2,800 pages.
- * Lin, Z. Jun, David C. Yang and Liyan Wang (authored), Accounting and Auditing in China: Transition and Development, (Hants, England, Ashgate Publishing Company, 1998; ISBN: 1840140488), 377 pages.
- * Yang, David C. (authored), The Association Between SFAS 33 Information and Bond Ratings, (Ann Arbor, Michigan: University Microfilms International, 1985), 135 pages.
- * Vasarhelyi, Miklos A., Anthony N. Phillips and David C. Yang (authored), FASB Statement 33 Data Bank Users' Manual, (Stamford, CT: Financial Accounting Standards Board, 1985), 141 pages.
- * Phillips, Anthony N., Miklos A. Vasarhelyi and David C. Yang (authored), FASB Statement 36 Data Bank Users' Manual, (Stamford, CT: Financial Accounting Standards Board, 1985), 55 pages.

BOOKS IN CHINESE

- * Zhou, Shou-Hua and David C. Yang (authored), Contemporary Western Financial

Management, (Dalian, China: Northeastern University of Finance and Economics Publisher, January, 1997), 353 pages.

- * David C. Yang and Zhou, Shou-Hua (authored), Modern Western Financial Management, (Beijing, China: Beijing Publisher, March, 1992), 467 pages.

ARTICLES IN INTERNATIONAL/NATIONAL REFEREED JOURNALS

- * Zhao, Jingwen, Ying Guo and David Yang, " Climate Change Reporting: The Case of U.S. Dow Jones 30 Companies," Accountancy Business and the Public Interest, forthcoming.
- * Guo, Ying, Jingwen Zhao and David Yang, "Theories Applicable to Corporate Climate Change Disclosure," Journal of Corporate Accounting and Finance, forthcoming.
- * Peng, Muze, Yating Zeng, David Yang and Bin Li, "The Role of Smog in Firm Valuation," Emerging Markets Finance and Trade, Volume 58, No. 3, (2022), pp. 883-895.
- * Li, Bin, Hanxuan Shi, David C. Yang and Muze Peng, "Smog Pollution, Environmental Uncertainty, and Operating Investment," Atmosphere, (2021), Volume 12, No. 11, (October 2021), 19 pages.
- * Kim, Youngbin, Ying Guo and David C. Yang, "Social Networks of Firms and Corporate Social Responsibility," Journal of Accounting and Finance, Volume 20, No. 7, (2020), pp. 108-119.
- * Kim, Youngbin, Ying Guo and David C. Yang, "The Effect of Director Busyness on Corporate Governance: An Examination of the Value of Cash Holdings," Journal of Finance and Accountancy, Volume 26, (January 2020), pp. 1-18.
- * Li, Bin, Liu Yang, David C. Yang and Xuegao Xu, "The Impact of Accounting Conservatism on the Credit Availability of Agricultural Companies: Evidence from China," Custos E Agronegocio On Line (or Cust Agronegocio), Volume 13, No. 3, (July/Sept, 2017), pp. 44-61.
- * Munoz, Elena, Lijuan Zhao and David C. Yang, "Issues in Sustainability Accounting Reporting," Accounting and Finance Research, Volume 6, No. 3, (2017), pp. 64-71.
- * Li, Bin, Fang-fang Han and David C. Yang, "More Serious Earnings Manipulation in Agricultural Enterprises? Empirical Research Based on Chinese Listed Companies," Statistics & Information Forum (July 2017), pp. 67-74.
- * Guo, Ying and David C. Yang, "Does the 2010 SEC Climate Change Disclosure Guidance Change Firms' Corporate Social Responsibility Reporting?," International Journal of Business, Volume 22, No. 1, (2017), pp. 25-42.
- * Guo, Ying and David C. Yang, "Sustainability Accounting Reporting: A Survey on 30 U.S. Dow-Jones Companies," International Journal of Accounting and Taxation, Volume 2, No. 3 (September 2014), pp. 1-15.

- * Shima, Kim and David C. Yang, "Factors Affecting the Adoption of IFRS," International Journal of Business, Volume 17, No. 3 (2012), pp. 276-298.
- * He, Daoping, David C. Yang and Liming Guan, "Earnings Management and Long-Run Stock Underperformance of Private Placements," Academy of Accounting and Financial Studies Journal, Vol. 15, Number 1, (2011), pp. 31-58.
- * Liu, Caixing and David C. Yang, "An Analysis of the Impact of the Sarbanes-Oxley Act on Earnings Management," Advances in Management, Vol. 4, Issue 6, (June 2011), pp. 25-31.
- * He, Daoping, David C. Yang and Liming Guan, "Earnings Management and the Performance of Seasoned Private Equity Placements: Evidence from Japanese Issuers," Managerial Auditing Journal, Vol. 25, Issue 6, (2010), pp. 569-590.
- * Liu, Caixing and David C. Yang, "The Effect of the CEO/CFO Certifications on Earnings Management," Journal of Theoretical Accounting Research, Vol. 4, Issue 1, (Fall 2008), pp. 83-105.
- * Guan, Liming, Daoping He and David C. Yang, "Auditing, Integral Approach to Quarterly Reporting, And Cosmetic Earnings management" Managerial Auditing Journal, Vol. 21, No. 6 (2006), pp. 569-581.
- * Yang, David C., Miklos Varsahelyi, Caixing Liu and Kim Shima, "An Empirical Study of Net Assets Disclosures: Inflation Accounting Revisited," International Journal of Business, Volume 10, No. 4 (2005), pp. 403-422.
- * Yang, David C., Caixing Liu and Kim M. Shima, "Guidelines for Planning A Multinational Accounting Information Systems," The Review of Business Information Systems, (Summer 2005), pp. 41-46.
- * Yang, David and Liming Guan, "The Evolution of IT Auditing and Internal Control Standards in Financial Statement Audits: The Case of the United States" Managerial Auditing Journal, Volume 19, No. 4, (2004), pp. 544-555.
- * Yang, David and Anh Thuc Nguyen, "The Enterprise Accounting System of Vietnam and United States Generally Accepted Accounting Principles: A Comparison" Advances in International Accounting, Volume 16, (2003), pp. 175-204.
- * Yang, David, Miklos Varsahelyi and Caixing Liu, "A Note on the Using of Accounting Databases" Industrial Management & Data Systems, (Vol. 103, No. 3, 2003), pp. 204-210.
- * Iskandar, Takiah Mohd, David C. Yang, Norman Mohd Saleh, Terry Gregson, "A Broad Analysis of United States Generally Accepted Accounting Principles and Malaysian Accounting Standards Board Approved Accounting Standards" International Journal of Business, (Vol. 8, Number 1, spring 2003), pp. 87-103.
- * Yang, David C. and Tay-Chang Wang, "The Harmonization of Pan-Pacific Accounting

Practices, 1979-1994," (August, 2002), Volume 3, International Journal of Management Theory and Practices, pp. 1-11.

- * Yang, David C. and Miklos A. Vasarhelyi, "The Ex-Ante and Ex-Post Relationships between Bond Ratings and SFAS 33 Measures" The International Journal of Management Theory and Practice, (August, 2000), pp. 1-25.
- * Yang, David C. and Chien-Rong Kao, "A Comparison Between the FASB Conceptual Framework and the Draft of Accounting Standards of the People's Republic of China" Journal of International Accounting, Auditing & Taxation (July 1994), pp. 71-83.
- * Taussig, Russell A., David C. Yang and Mao Xin-Hua, "Financial Accounting Standards in Contemporary China," Advances in International Accounting (1994), pp. 29-42.
- * Yang, David C. and Chan M. Lee, "An Empirical Analysis of Pan-Pacific Accounting Practices in the 1970s," (1993), Volume 6, Advances in International Accounting, pp. 133-145.
- * Yang, David C., "The Use of Microcomputer Software in the Audit Environment: The Implication for Accounting Education," Journal of Applied Business Research (Summer 1993), pp. 29-35.
- * Lin, Thomas W., David C. Yang and Carolyn L. Hartwell, "How Internal Auditors Use Microcomputers in Practice," Internal Auditing (Winter 1993), pp. 24-32.
- * Yang, David C., "Machine Translators: Accounting Applications," The CPA Journal (November 1990), pp. 8-10.
- * Yang, David C., "The Effect of EDGAR on Auditing Practices," The Ohio CPA Journal (Winter 1990), pp. 49-50.
- * Lin, Thomas W. and David C. Yang, "The Use of Microcomputers in Auditing: A Survey," The EDP Auditor Journal (Volume IV 1990), pp. 73-79.
- * Yang, David C., "SEC's Electronic Filing System: An Evaluation," Journal of Applied Business Research (Summer 1990), pp. 40-45.
- * Lee, Chan M. and David C. Yang, "A Survey of Domestic and International Transfer Pricing Practices of U.S. Multinational Corporations," Journal of Business and Economic Perspectives (Spring 1989), pp. 55-64.
- * Tang, De-piao and David C. Yang, "Testing for Causality in the Richardson Arms Race Model," Mathematical Social Sciences: An International Journal (April 1988), pp. 197-203.

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- * Lowe, Howard D., David C. Yang and Liyan Wang, "The Location of Public Accounting Firms," Review of International Accounting & Finance (Volume 1, 1997), pp. 144-152.

- * Yang, David C., "The Added Control of Lotus Macros," Financial and Accounting Systems (Summer 1991), pp. 29-34.
- * Yang, David C., "A Comparison of Compliance Testing Techniques for EDP Systems," Journal of Bank Accounting and Auditing (Spring 1991), pp. 15-22.
- * Yang, David C., "Design and Review of General Accounting Controls for Small Businesses," Journal of Accounting and EDP (Summer 1988), pp. 25-30.

ARTICLES IN CHINESE JOURNALS PUBLISHED IN CHINA

- * Li, Bin and David C. Yang, "Will Earnings Management of Listed Companies Inevitably Lead to Declining Accounting Conservatism?" Accounting Research (November 2017), pp. 45-51.
- * Li, Xiaoyan, David C. Yang and Ying Guo, "The U.S. Sarbanes-Oxley Act and Constructive Proposal of International Control Systems Self-Reinforcing Mechanism in China," Accounting Research (February 2015), pp. 66-72.
- * Zhou, Shou-Hua, David C. Yang and Wang Ping, "A Financial Distress Predicting Model: F-Score Model," Accounting Research (August 1996), pp. 8-11.
- * Zhou, Shou-Hua, David C. Yang and Chien-Rong Kao, "A Comparison between the Enterprise Accounting Standards of the People's Republic of China and US FASB Conceptual Framework," Journal of Certified Public Accountants (August 1995), pp. 7-9, 29.
- * Yang, David C., Chien-Rong Kao and Shou-Hua Zhou, "The Comparison of Accounting Standards and Practices across the Taiwan Strait," Finance and Accounting (June 1995), pp. 33-35.
- * Chen, Jinqi & David C. Yang, "Computer Fraud & Its Testing," Zhejiang Auditing (Vol. 5, 1989), pp. 44-46.
- * Yang, David C. and Chen Jinqi, "The Impact of Database on Auditing," Wuhan Finance & Accounting (January 1989), pp. 45-46.
- * Yang, David C. and Chen Jinqi, "The Audit and Design of General Accounting Controls for Small Businesses," Auditing: Theory and Practice (November 1988), pp. 8-9.

CHAPTERS IN BOOKS

- * Li, Joanna Z. Li and David C. Yang, "Guangdong: China's Economic Powerhouse: The Past, the Present and the Future," in China's Economic Powerhouse: Economic Reform in Guangdong Province, (Edited by Tung X. Bui, David C. Yang, Wayne D. Jones and Joanna Z. Li), 2003, published by Palgrave Macmillan, pp. 208-230.
- * Zhou, Shou-Hua and David C. Yang, "The Development of Accounting in China," in China

2000: Emerging Business Issues, (edited by Lane Kelley and Yadong Luo), 1998, published by Sage Publications, Inc., pp. 315-321.

- * Wang, Jingxin and David C. Yang, "The Development of Accounting Information Systems in China," in China 2000: Emerging Business Issues, (edited by Lane Kelley and Yadong Luo), 1998, published by Sage Publications, Inc., pp. 323-331.
- * Yang, David C. and Miklos A. Vasarhelyi, "The Application of Expert Systems in Accounting," in Artificial Intelligence in Accounting and Auditing, Volume 4, (edited by Miklos A. Vasarhelyi), 1998, published by Markus Wiener Publishers, pp. 29-46.
- * Chen, Jinqi and David C. Yang, "The Development of the Computerization of Accounting in Contemporary China," in Accounting and Finance in China (edited by John Blake and Simon Gao), 1995, published by Routledge, pp. 229-235.

ARTICLES IN OTHER PUBLICATIONS

- * Yang, David C., "The Use of A Computer Competency Exam Requirement in Undergraduate Accounting Programs: The Experience of University of Hawaii" in Proceedings of the Seventh International Conference on Accounting Education, Accounting Education for the 21st Century: The Global Challenges, Edited by Burns & Needles, International Accounting Association, American Accounting Association, 1994, pp. 318-322.
- * Yang, David C., "Fax Machines Provide Good Mail Alternative," Star-Bulletin (March 10, 1992, p. C1).
- * Yang, David C., "Maybe You Should Automate Accounting," Star-Bulletin (October 1, 1991, p. C1).
- * Yang, David C., "Micro-Based Accounting For Hawaii's Business Owner," Basically Business (Vol. 1, No. 6, 1987).

BOOK REVIEWS IN INTERNATIONAL/NATIONAL REFEREED JOURNALS

- * Yang, David C., "Asian Development Bank, Asian Development Outlook 1996 & 1997, 1996 edition," (Book Review), China Review International (Vol. 5, No. 1, Spring 1998), pp. 59-60.
- * Yang, David C., "Howard Gensler, Auditing Standards of the People's Republic of China, 1996 edition," (Book Review), China Review International (Vol. 4, No. 2, Fall 1997), p. 348.
- * Yang, David C., "John Blake and Simon Gao, Perspective on Accounting and Finance in China, 1995 edition," (Book Review), China Review International (Vol. 4, No. 2, Fall 1997), pp. 347-348.
- * Yang, David C., "On Kit Tam, Financial Reform in China, 1995 edition," (Book Review), China Review International (Vol. 4, No. 2, Fall 1997), pp. 348-350.
- * Yang, David C., "Michael J. Moser and Winston K. Zee, China Tax Guide, 2nd edition,"

(Book Review), China Review International (Vol. 1, No. 2, Fall 1994), pp. 203-205.

- * Yang, David C., "Joseph W. Wilkinson, Accounting and Information Systems, 2nd edition," (Book Review), Journal of Information Systems (Fall 1988), pp. 172-173.

SOFTWARE REVIEWS IN INTERNATIONAL/NATIONAL REFEREED JOURNALS

- * Yang, David C., "TREAT" (Software Review) The Accounting Review (January 1987), pp. 263-264.

CASE STUDIES WITH INSTRUCTOR'S GUIDES

- * Yang, David C. and Warren Y. F. Wee, "Aloha, Inc.," (New York: Curriculum Development Program, Coopers & Lybrand Foundation, 1988).
- * Yang, David C. and Warren Y. F. Wee, "Kalaki's Restaurant," (New York: Curriculum Development Program, Coopers & Lybrand Foundation, 1988).

PUBLISHED ABSTRACTS

- * Yang, David C., "The Association Between SFAS 33 Information and Bond Ratings," in Dissertation Abstracts International, (Vol. 46, No. 3, September 1985), p. 747-A.

INSTITUTIONAL REPORTS

- * Wee, Warren Y. F. & David C. Yang, "A Proposal to Integrate the Use of Computers in the School of Accountancy Curriculum at the University of Hawaii at Manoa," (New York: Curriculum Development Program, Coopers & Lybrand Foundation, November 5, 1987).

ARTICLES IN REFEREED CONFERENCE PROCEEDINGS

- * Zhao, Joanna, Xinruo Wang and David Yang, "Climate Change Risk Disclosure and Firm Value: The Case of U.S. Oil and Gas Companies," in Proceedings of the 2022 Annual Meeting of the American Accounting Association (August 2, 2022).
- * Guo, Ying, Jingwen Zhao and David Yang, "Theories Applicable to Corporate Climate Change Disclosure," in Proceedings of the 2022 Western Region Meeting of American Accounting Association (April 30, 2022).
- * Guo, Ying, Ting-Tsen Yeh and David Yang, "Current Trends in Corporate Social Responsibility Reporting in China: A Review of 106 Central Enterprises," in Proceedings of the 2022 Western Region Meeting of American Accounting Association (April 29, 2022).
- * Li, Bin, Muze Peng, David Yang and Ying Guo, "Reputation Cover for Real Earnings Management in Audit Firm Switch: Evidence from China," in Proceedings of the 2019 Annual Meeting of the American Accounting Association (August 14, 2019).
- * Zhao, Jingwen, Ying Guo, David Yang, Youngbin Kim and Bin Li, "Climate Change

Reporting: The Case of U.S. Dow Jones 30 Companies," in Proceedings of the 2019 Annual Meeting of the American Accounting Association (August 14, 2019).

- * Guan, Liming, David Yang and Lijuan Zhao, "Economic Determinants and Consequences of Direct Method Cash Flows Disclosure," in Proceedings of the 9th International Conference on Business and Economics Research (July 15-17, 2019).
- * Guo, Ying, Youngbin Kim and David Yang, "Social Networks of Firms and Financial Statement," in Proceedings of the 2018 Annual Meeting of the American Accounting Association (August 8, 2018).
- * Guo, Ying, David Yang and Youngbin Kim, "An Analysis of Sustainability Accounting Reporting Frameworks for CFO Decision Making," in Proceedings of the 2018 Annual Meeting of the Hawaii Accounting Research Conference (January 5, 2018).
- * Kim, Youngbin, David Yang and Ying Guo, "Social Networks of Firms and Corporate Social Responsibility," in Proceedings of the 2017 Annual Meeting of the American Accounting Association (August 8, 2017).
- * Guo, Ying and David Yang, "Cost of Debt and Climate Change Disclosure: Switching Regression Approach to Address Selection Bias," in Proceedings of the 2017 Western Region Meeting of American Accounting Association (April 7, 2017).
- * Li, Xiao-Yan, David Yang, Hai-Feng Li and Ying Guo, "Value Relevance of Accounting Information: Empirical Evidences from China," in Proceedings of the 28th Asian-Pacific Conference on International Accounting Issues (November 8, 2016), p. 76.
- * Guo, Ying and David Yang, "2010 SEC Climate Change Disclosure: Determinants and Impacts," in Proceedings of the 2016 Annual Meeting of the American Accounting Association (August 9, 2016), p. 41.
- * Li, Bin and David Yang, "The Impact of Accrual-based Earnings Management and Real Earnings Management on Accounting Conservatism," (in Chinese) in Proceedings of the 2016 Annual Meeting of the Accounting Society of China (July 9, 2016), pp. 618-634.
- * Guo, Ying and David Yang, "Sustainability Accounting Reporting and CFO," in Proceedings of the 26th Asian-Pacific Conference on International Accounting Issues (October 28, 2014), p. 94.
- * Guan, Liming, David Yang and Lijuan Zhao, "Economic Determinants and Consequences of Direct Method Cash Flows Disclosure," in Proceedings of the 10th Global Business and Social Science Research Conference (June 23, 2014), p. 10.
- * Guo, Ying and David Yang, "Sustainability Accounting Reporting: A Survey on 30 U.S. Dow-Jones Companies," in Proceedings of the 2013 Annual Meeting of the American Accounting Association (August 6, 2013), p. 104.
- * Yang, David and Kim Shima, "An Empirical Test of Choi and Meek's Framework of

Accounting System Development," in Proceedings of the 11th World Congress of the International Association for Accounting Education and Research (IAAER) (November 5, 2010), p. 45.

- * He, Daoping, David Yang and Liming Guan, "Earnings Management and Long-run Stock Underperformance of Private Placements," in Proceedings of the Allied Academies Fall 2009 International Conference (October 16, 2009).
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- * Yang, David and Caixing Liu, "The Effect of the SEC Certification Order on Earnings Management," in Proceedings of the 2007 Western Region Annual Meeting of the American Accounting Association (April 28, 2007), p.60.
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- * Liu, Caixing and David C. Yang, "Does the Sarbanes-Oxley Act Mitigate Earnings Management?," in Proceedings of 2005 Annual Meeting of American Accounting Association (August 10, 2005), p. 180.
- * Yang, David C., "The Asia-Pacific Education Council," in Proceedings of 2004 Annual Meeting of Beijing Forum (August 24, 2004), p. 24.
- * Yang, David C., Miklos A. Vasarhelyi and Caixing Liu, "An Empirical Study of the Impact of Inflation on Net Assets Disclosures: The Case of FAS33," in Proceedings of the 2004 Western Region Annual Meeting of the American Accounting Association (May 1, 2004), p. 34.
- * Yang, David C., "Environmental Factors Influencing China's Accounting Reforms and Standards," in Proceedings of 2003 Annual Meeting of American Accounting Association (August 6, 2003), p. 178.
- * Yang, David C., Miklos A. Vasarhelyi and Caixing Liu, "A Note on the Using of Accounting Databases," in Proceedings of the 3rd Annual Conference of the Asian Academic Accounting Association (October 28, 2002).
- * Yang, David C. and Anh Thuc Nguyen, "A Comparison between United States Generally Accepted Accounting Principles and Enterprise Accounting System of Vietnam," in Proceedings of the Second China Accounting and Finance Review International Conference (May 26, 2001).
- * Iskandar, Takiah Mohd, Norman Mohd Saleh, and David C. Yang, "A Comparison between United States Generally Accepted Accounting Principles and The Malaysian Accounting Standards Board Accepted Accounting Standards," in Proceedings of the 29th Annual

Meeting of Western Decision Sciences Institute (April, 2000), p. 92.

- * Yang, David C., "The Comparison of Accounting Standards Across the Taiwan Strait," in Proceedings of 1998 Annual Meeting of Academy of International Business (October 8, 1998).
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- * Yang, David C., "The Harmonization of Pan-Pacific Accounting Practices, 1979-94," in Proceedings of the Twenty Sixth Annual Meeting of the Western Decision Sciences Institute (March 1997).
- * Yang, David C., "An Introduction to the Public Accounting Profession in the People's Republic of China," in Proceedings of the Sixth Asian Pacific Conference on International Accounting Issues (November 1994), p. 226.
- * Yang, David C., "A Comparison between the U.S. GAAP and the Enterprise Accounting Standards of the People's Republic of China," 1994 Annual Conference of American Accounting Association.
- * Yang, David C. and Chien-Rong Kao, "The Comparison of Accounting Standards between Taiwan and Mainland China," in Proceedings of the Sixth Annual Conference of Accounting Academics (April 28, 1994), pp. 523-524.
- * Yang, David C. and Chien-Rong Kao, "The Comparison Between FASB Conceptual Framework and Enterprise Accounting Standards of China," in Proceedings of the Twenty Ninth Annual Conference of the Western Region of the American Accounting Association (May 7, 1994), p. 127.
- * Chen, Jinqi and David C. Yang, "The Development of the Computerization of Accounting in Contemporary China," in Proceedings of 1994 International Symposium on Chinese Accounting and Financial Management (March 1994).
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- * Yang, David C., "How the Certified Information System Auditors Use Microcomputers in Auditing" in Proceedings of the Tenth Annual Pan-Pacific Conference (June 1993), p. 107.
- * Yang, David C., "The Use of Microcomputer Software in the Audit Environment: The Implication for Accounting Education" in Proceedings of the First International Conference on Global Business Environment and Strategy (March 1993), pp. 255-258.

- * Yang, David C., "The Use of A Computer Competency Exam Requirement in Undergraduate Accounting Programs: The Experience of University of Hawaii" in Proceedings of the Seventh International Conference on Accounting Education (October 1992), p. 61.
- * Wang, Jing Xin and David C. Yang, "The Development in Accounting Information Systems in China: An Evaluation," in Proceedings of the Twenty Seventh Annual Conference of the Western Region of the American Accounting Association (May 1992), p. 52.
- * Yang, David C. and Chan M. Lee, "An Empirical Analysis of Pan-Pacific Accounting Practices in the 1970s," in Proceedings of the Third Asian Pacific Conference on International Accounting Issues (October 1991), p. 217.
- * Robbins, Edward Henry and David C. Yang, "How the Selection of Internal Control Systems Signals the Lack of Internal Control," 1991 Western Regional Meeting of the Decision Sciences Institute (March 1991).
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- * Yang, David C., Wayne A. Label and Chan M. Lee, "A Classification of Auditing Practices in Pan-Pacific Region," in Proceedings of the Fifth Annual Pan-Pacific Conference (May 1988), p. 32.
- * Yang, David C. and Wayne A. Label, "The Pacific Asian Research Center in Accounting (PARCA)," in Proceedings of the Fifth Annual Pan-Pacific Conference (May 1988), pp. 26-28.
- * Vasarhelyi, Miklos A. and David C. Yang, "Technological Change and Management Information Systems," in Proceedings of the 21st Hawaii International Conference on System Sciences (January 1988), pp. 191-197.
- * Yang, David C., "Computer Education for Today's Accountant," in Proceedings of the 1987 Annual Meeting of the Decision Sciences Institute (November 1987), p. 83.
- * Yang, David C. and Chan M. Lee, "An Empirical Analysis of Pan-Pacific Accounting Practices," in Proceedings of the Fourth Annual Pan-Pacific Conference (May 1987), pp. 264-266.

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- * Yang, David C., "The Perceived Impact of Database Accounting," in Proceedings of the Twenty Second Annual Conference of the Western Region of the American Accounting Association (April 1987), pp. 234-237.
- * Yang, David C. and Miklos A. Vasarhelyi, "Selecting Financial Accounting Databases for Management Information Systems," in Proceedings of the Twentieth Hawaii International Conference on System Sciences (January 1987), pp. 406-412.
- * Lee, Chan M. and David C. Yang, "Similarities Between Domestic and International Transfer Pricing Practices in the U.S. Multinational Corporations," in Proceedings of the 1986 Annual Meeting of the Decision Sciences Institute (November 1986), pp. 418-420.
- * Yang, David C. and Miklos A. Vasarhelyi, "The Association between SFAS 33 Information and Bond Ratings," in Proceedings of the 1986 Annual Conference of American Accounting Association (August 1986), p. 25.
- * Taussig, Russell A., Donald A. Corbin and David C. Yang, "Subject To Reports: Accounting and Other Economic Predictors," in Proceedings of the Twenty First Western Regional Meeting of the American Accounting Association (April 1986), pp. 18-26.
- * Vasarhelyi, Miklos A. and David C. Yang, "Financial Accounting Databases: Issues for MIS Design," in Proceedings of the Nineteenth Hawaii International Conference on System Sciences, (January 1986), pp. 649-657. Abstract reprinted in Information & Management (February 1986, p. 122).

TEACHING AND INSTRUCTIONAL ACTIVITIES

COURSES TAUGHT AT UNIVERSITY OF HAWAII:

ACC201 (or ACC210): Introduction to Financial Accounting
 ACC202 (or ACC200): Introduction to Management Accounting
 ACC305: Management Accounting
 ACC321: Intermediate Financial Accounting I
 ACC323: Intermediate Financial Accounting II
 ACC341: Accounting Systems and Operational Auditing
 ACC399: Directed Reading & Research
 ACC460: International and Management Accounting
 ACC609: Computers and Accounting for Business Systems
 ACC610: Computer Auditing and Internal Controls
 ACC620: Global Accounting
 ACC690: Current Topics in Accounting/Doctoral Seminar in Financial Accounting
 ACC701: Doctoral Seminar in Financial Accounting Research
 ACC799: Directed Reading and Research
 BUS610: Analytical Tools for the MBA: Financial Accounting

BUS624: Accounting for Decision-making
 BUS699: Directed Reading & Research
 BUS700: Thesis Research
 BUS800: Dissertation Research
 FIN660: Chinese Capital Markets
 MGT650: Economic Environment & Strategy in China

"How do you rate this instructor in comparison with other business administration instructors at the College of Business Administration [CBA], University of Hawaii-Manoa?"

* CBA Score System (1: Excellent, 2: Very Good, 3: Average, 4: Poor, 5: Unsatisfactory)

<u>Term</u>	<u>Course Number</u>	<u>Section Number</u>	<u>Number Enrolled</u>	<u>My[*] Mean</u>	<u>CBA Norm/Mean</u>
Spring 85	ACC341	Sec. 1	34	1.53	2.09
	ACC341	Sec. 2	29	1.71	2.09
	ACC609	Sec. 1	19	1.89	2.21
Fall 85	ACC341	Sec. 1	56	2.03	2.09
	ACC341	Sec. 2	54	1.70	2.09
Spring 86	ACC341	Sec. 1	40	1.62	2.10
	ACC341	Sec. 2	37	1.71	2.10
	ACC609	Sec. 1	29	1.59	2.10
Fall 86	ACC399		1		
	ACC341	Sec. 2	36	1.44	2.03
	ACC341	Sec. 3	39	1.35	2.03
Spring 87	ACC609	Sec. 1	30	1.50	2.00
Fall 87	ACC341	Sec. 1	45	1.48	2.08
	ACC341	Sec. 2	43	1.43	2.08
Spring 88	ACC341	Sec. 1	30	1.46	2.01
	ACC610	Sec. 1	16	1.46	1.80
Fall 88	ACC341	Sec. 2	36	1.16	2.06
	ACC609	Sec. 1	20	1.67	2.05
Spring 89	ACC341	Sec. 2	40	1.34	1.94
	ACC341	Sec. 3	42	1.30	1.84
	BUS699		1		
Fall 89	ACC341	Sec. 1	37	1.23	2.07
	ACC341	Sec. 2	40	1.31	2.07
	BUS699		2		
Spring 90	ACC341	Sec. 1	41	1.61	2.01
	ACC341	Sec. 2	29	1.71	2.01
	BUS699		3		
Fall 90	ACC323	Sec. 2	42	1.97	1.98
	ACC610	Sec. 1	17	1.75	1.98
	BUS699		3		
Spring 91	ACC323	Sec. 1	37	2.12	1.93
	ACC323	Sec. 2	40	1.76	1.93
	ACC341	Sec. 1	40	1.47	1.93
	ACC399		1		
Summer I 91	ACC399		1		

Fall 91	ACC341	Sec. 1	42	1.47	1.93
	ACC341	Sec. 2	41	1.47	1.93
Spring 92	ACC341	Sec. 1	35	1.32	1.97
	BUS699		2		
Fall 92	ACC341	Sec. 3	39	1.25	1.97
	ACC699		2		
Spring 93	ACC341	Sec. 3	39	1.47	1.83
	BUS699		2		
Fall 93	ACC321	Sec. 4	39	1.86	1.89
	ACC699		3		
Spring 94	ACC321	Sec. 4	21	1.53	1.87
Fall 94	Taught at National Taiwan Univ. (Sabbatical Leave)				
Spring 95	Taught at Peking University (Sabbatical Leave)				
Fall 95	ACC321	Sec. 1	41	2.21	1.96
	ACC321	Sec. 2	41	1.85	1.96
Spring 96	ACC321	Sec. 1	37	1.37	1.86
	ACC321	Sec. 2	40	1.34	1.86
Summer I 96	ACC321	Sec. 1	25	1.73	1.80
	ACC323	Sec. 1	35	1.33	1.80
Summer II 96	ACC321	Sec. 1	17	1.31	1.80
	ACC620	Sec. 1	16	1.71	1.80
Fall 96	ACC321	Sec. 1	30	1.40	1.94
	ACC321	Sec. 2	38	1.62	1.94
	BUS610	Sec. 1			
Fall 97	ACC321	Sec. 1	38	1.36	1.88
	ACC321	Sec. 2	36	1.21	1.88
	BUS699		2		
Spring 98	FIN660	Sec. 1	3(CHEMBA) Excellent		
	MGT650	Sec. 1	3(CHEMBA) Course Rating (Very Good) Instructor Rating (Excellent)		
	ACC399		1		
	BUS699		2		
Spring 99	ACC321	Sec. 1	39(Since 1999, CBA's rating system 33 has been changed)		
	ACC321	Sec. 1			
	FIN660	Sec. 1	6 (CHEMBA)		
Summer I 99	ACC321	Sec. 1	14		
	ACC323	Sec. 1	33		
	ACC399		1		
	BUS699		1		
Fall 99	ACC321	Sec. 1	39		
	ACC321	Sec. 2	30		
	BUS699		2		
Summer II 00	BUS699	1			
Fall 00	ACC305	Sec. 1	17		
	ACC305	Sec. 2	27		
	BUS699		1		
Spring 01	ACC323	Sec. 1	20		
	ACC323	Sec. 2	30		

Fall 01	ACC321	Sec. 1	30
	ACC321	Sec. 2	40
	ACC690		1
	BUS699		1
Spring 02	ACC321	Sec. 1	18
	ACC321	Sec. 2	35
Fall 02	BUS699		1
Spring 03	ACC321	Sec. 1	37
	ACC321	Sec. 2	38
	ACC620		33
	BUS699		1
Fall 03	ACC323	Sec. 1	39
	ACC323	Sec. 2	26
	ACC701		4
	BUS699		1
Spring 04	ACC323	Sec. 1	38
	BUS699		4
Fall 04	ACC323	Sec. 1	34
Spring 05	ACC323	Sec. 1	12
	ACC323	Sec. 2	36
	ACC620	Sec. 1	41
	ACC799		1
Fall 05	ACC620	Sec. 1	32
	ACC701		2
	ACC799		2
Spring 06	ACC323	Sec. 1	36
	ACC323	Sec. 2	38
Spring 07	BUS699	Sec. 1	1
Fall 09	ACC305	Sec. 1	20
	ACC305	Sec. 3	29
Spring 10	ACC323	Sec. 3	40
	ACC460	Sec. 2	14
	BUS624	Sec. 1	42
Fall 10	ACC321	Sec. 2	36
	ACC620	Sec. 1	26
Spring 11	ACC321	Sec. 1	24
	ACC321	Sec. 2	33
	BUS699		1
Fall 11	ACC321	Sec. 1	35
	ACC620	Sec. 1	24
Spring 12	ACC321	Sec. 1	36
	ACC321	Sec. 2	36
Fall 12	ACC321	Sec. 1	49
	ACC620	Sec. 1	25
Spring 13	ACC321	Sec. 1	41
	ACC321	Sec. 2	37
	BUS699	1	
Fall 13	ACC321	Sec. 1	39

	ACC620	Sec. 1	22
	BUS699		1
Spring 14	ACC321	Sec. 1	19
	ACC321	Sec. 2	39
Summer I 14	ACC321	Sec. 601	25
Fall 14	ACC620	Sec. 1	28
Spring 15	ACC321	Sec. 1	16
	ACC321	Sec. 2	18
	ACC321	Sec. 3	18
Subtotal			3,344
Summer I 15	ACC321	Sec. 601	31
Fall 15	ACC321	Sec. 1	40
	ACC321	Sec. 2	40
Spring 16	ACC321	Sec. 1	33
	ACC620	Sec. 1	13
Summer I 16	ACC201	Sec. 601	35
Fall 16	ACC201	Sec. 3	25
	ACC201	Sec. 4	52
Spring 17	BUS700 (MBA Thesis)		1
	Sabbatical Leave		
Summer I 17	ACC201	Sec. 601	20
	ACC202	Sec. 601	21
Fall 17	ACC201	Sec. 3	28
	ACC201	Sec. 4	51
	ACC620	Sec. 1	11
	ACC799		1
Spring 18	ACC201	Sec. 3	57
	ACC201	Sec. 4	58
	ACC799		1
Summer I 18	ACC201	Sec. 601	17
	ACC202	Sec. 601	35
Subtotal			3,914
Fall 18	ACC201	Sec. 3	55
	ACC620	Sec. 1	9
	ACC799		1
Spring 19	50%/50% at the UH Center for Chinese Studies as Director		
	ACC799		1
Summer I 19	ACC201	Sec. 601	30
	ACC202	Sec. 601	27
	BUS800		1
Fall 19	50%/50% at the UH Center for Chinese Studies as Director		
Spring 20	ACC201	Sec. 1	22
	ACC201	Sec. 2	48
	ACC201	Sec. 3	35
Summer I 20	ACC200	Sec. 601	36 (online)
	ACC201	Sec. 601	40 (online)
Fall 20	50%/50% at the UH Center for Chinese Studies as Director		
Spring 21	ACC210	Sec. 4	44 (online)

	ACC210	Sec. 5	55 (online)
Summer 21	ACC200	Sec. 601	29 (online)
Fall 21	ACC200	Sec. 1	5 (in person)
	ACC200	Sec. 2	40 (online)
	ACC200	Sec. 3	3 (in person)
	ACC200	Sec. 4	45 (online)
	ACC210	Sec. 1	1 (in person)
	ACC210	Sec. 2	37 (online)
Spring 22	ACC200	Sec. 4	49 (online)
	ACC200	Sec. 5	40 (online)

So far I have chaired or co-chaired nine accounting Ph.D. dissertation committees in the Shidler College of Business, and I have served on 16 Ph.D. dissertation committees at UHM as University Representative outside of the accounting field in such subjects as Linguistics, Economics, Information and Computer Systems, East Asian Languages & Literatures, etc.