

Name	Liu-Ching Tsai	
Contact	TEL: 05-2732840 Email: liuching@mail.ncyu.edu.tw	
Education	Ph.D., National Chengchi University (Accounting) M.B.A., National Chengchi University (Accounting) B.B.A., National Taiwan University (Accounting)	
Position	Professor	
Professional Certificate	Certificate of Senior Examination for Certified Public Accountants	
Research Field	Managerial Accounting, Financial Accounting, Intangible Asset Valuation, Corporate Governance, Performance Evaluation and Compensation Design	
Courses	Accounting, Managerial Accounting, Intermediate Accounting, Business Valuation and Financial Analysis, Financial Statement Analysis, Corporate Governance	
Details	Curriculum Vitae and Academic Publication	

Curriculum Vitae and Academic Publication

Professor Liu-Ching Tsai

Education

Ph.D. in Department of Accounting, National Chengchi University (1996.9~2000.5)
M.B.A. in Department of Accounting, National Chengchi University (1992.9~1994.6)
B.B.A. in Department of Accounting, National Taiwan University (1987.9~1991.6)

Experience

Full Professor in Department of Banking and Finance, National Chiayi University (2010.8~)
Chairman in Department of Banking and Finance, National Chiayi University (2015.2.1~2017.1.31)
Full Professor in Department of Business Administration, National Chiayi University (2007.8~2010.7)
Associate Professor in Department of Business Administration, National Chiayi University (2004.8~2007.7)
Assistant Professor in Department of Business Administration, National Chiayi University (2001.8~2004.7)

Assistant Professor in National Changhua University of Education (2000.8~2001.7)

The 6th “Public Benefit Lottery Surplus” Supervisory Committee of Chiayi City Government

Question Bank Committee in Ministry of Examination

Honor & Service

- ✓ Principal Investigator of Research Project in Ministry of Science and Technology (103~105)
- ✓ Principal Investigator of Research Project in National Science Council (89~102)
- ✓ Special Outstanding Talent Award in National Science Council (100~101)
- ✓ Reviewer of Research Project in Ministry of Science and Technology
- ✓ Reviewer of *Journal of Management Accounting Research* (JMAR)
- ✓ Reviewer of TSSCI Journals
- ✓ Academic Awards:
 - 2016 “The 4th Paper Award of the National Federation of CPA Associations, R.O.C.”
【Best Paper Award】 : “The Relationship between R&D Capitalization and R&D Investment Efficiency: The Effect of Equity-based Compensation”.
 - 2015 “The 3th Paper Award of the National Federation of CPA Associations, R.O.C.”
【Best Paper Award】 : “Asymmetric Treatment of Restructuring Charges and the Restructuring Charges Reversal in CEO Cash Compensation: The Impacts of Managerial Power and Compensation Committee Quality”.
 - 2014 *Journal of Management Accounting Research* (JMAR) 【Best Paper Award】 : “Does SFAS 151 trigger more over-production?”
 - 2013 Accounting Theory and Practice Conference (Taiwan Accounting Association),
【Best Paper Award】 : “The relationship between R&D capitalization and R&D investment efficiency: the monitoring role of board of directors”, Soochow University, Taipei.
 - 2010 Accounting Theory and Practice Conference (Taiwan Accounting Association),
【Best Paper Award】 : “The relationship between asset write-downs and executive compensation”, Tamkang University, Taipei.
 - 2006 The 16th International Conference on Pacific Rim Management, 【Best Paper Award】 : “Top Executives’ Directorate Networks and Business Value Creation: Vertical vs. Horizontal Ties” , Honolulu, Hawaii, July 27-29, 2006.
 - 2005 Accounting Theory and Practice Conference (Taiwan Accounting Association),
【Best Paper Award】 : “A study of the relationship between top executive compensation and negative earnings: contracting efficiency and managerial entrenchment”, National Taiwan University, Taipei.
 - 2002 Annual Conference of Chinese Association of Valuation 【Outstanding Paper Award】 : “CEO turnover and relative performance evaluation” , National Chiao Tung University, Hsinchu.
- ✓ 2015 【Member of Performance Evaluation Committee for Alishan House】 Forestry Bureau,

Journal Papers

1. 蔡柳卿, 楊朝旭*, 陳家慧 (2017年3月), “強制分類移轉重要嗎?—以投資人觀點看新十號公報之存貨跌價損失重分類”, 證券市場發展季刊, 29(1)。 (即將刊登)(TSSCI)。
2. Liu-Ching Tsai, Chia-Hui Chen*, Chaur-Shiuh Young, Hui-Wen Hsu (2017), “The Relationship between R&D Capitalization and R&D Investment Efficiency: The Effect of Equity based Compensation. *Journal of Accounting Review*”, *Forthcoming* (TSSCI), 【第四屆「社團法人中華民國會計師公會全國聯合會論文獎」金獎】, MOST 100-2410-H-415-015-MY2.
3. Hui-Wen Hsu and Liu-Ching Tsai*, (2017), “Asymmetric Sensitivity of CEO Cash Compensation to Restructuring Charges and Restructuring Charge Reversals: The Impacts of Compensation Committee Effectiveness, *Journal of Accounting Review*”, *Forthcoming* (TSSCI) 【第三屆「社團法人中華民國會計師公會全國聯合會論文獎」金獎】。*通訊作者。
4. Liu-Ching Tsai, Chaur-Shiuh Young*, Chia-Hui Chen, and Hui-Wen Hsu (2014, Jul), “The Relationship between R&D Capitalization and Subsequent R&D Investment Decisions: The Monitoring Role of the Board of Directors”. *Taiwan Accounting Review*. MOST 100-2410-H-415-015-MY2. 【依國科會會計類期刊評比報告:與TSSCI同等級】
5. 蔡柳卿,楊朝旭,許慧雯 (2014, Jun), “台灣電子業家族經理人之外部董事會連結與公司創新:論控制家族代理問題之影響”, 臺大管理論叢, 第二十四卷第二期, 頁 181-212. (TSSCI).
6. Chaur-Shiuh Young, Chih-Wei Peng, Chin-Chen Chien, Liu-Ching Tsai (2014, Jan), “Does SFAS 151 Trigger More Over-production?” *Journal of Management Accounting Research (JMAR)*, 26 (1): 121-143. (Scopus).【國科會國際期刊評比 A(Tier 1)等級; 2014 JMAR Best Paper Award】
7. 蔡柳卿,楊朝旭*,彭智偉 (2013年12月),“台商母公司研發資產與大陸子公司財務績效之關聯性:論企業策略之調節角色”, 中山管理評論, 21(4), 799-851. (TSSCI)。
8. Chaur-Shiuh Young*, Liu-Ching Tsai, Chia-Hui Chen, and Liao S.T. (2012, Dec), “Board Characteristics and Real Earnings Management”. *NTU Management Review*, 23(1), 363-400. (TSSCI).
9. Chaur-Shiuh Young*, Liu-Ching Tsai (2012), “Information Technology, Organizational Capital and Firm Performance”. *International Journal of Learning and Intellectual Capital*, 9(1/2), 151-169. (Scopus, Management).
10. 蔡柳卿*,楊朝旭,許慧雯 (2012), “高階管理團隊薪酬對資產減損敏感度之實證研究”, *中華會計學刊*, 8(2), 165-216. NSC 97-2410-H-415-006-MY3. 【依國科會會計類期刊評比報告:與TSSCI同等級】
11. Liu-Ching Tsai, Chaur-Shiuh Young*, and Hui-Wen Hsu. (2011, Mar), “Entrenched Controlling Shareholders and the Performance Consequence of Corporate Diversification in

- Taiwan”. *Review of Quantitative Finance and Accounting*, 37(1), 105-126. (Scopus). 【Econlit, 國科會國際期刊評比為A(tier-2) 等級期刊】 .
12. Liu-Ching Tsai, Chiu S.L., Wu S.J., Chaur-Shiuh Young*. (2010, Oct), “Corporate ownership structure and the value relevance of family executives’ external directorships”. *Asia Pacific Management Review*, 15(2), 223-250. (TSSCI).
 13. Chaur-Shiuh Young*, and Liu-Ching Tsai. (2008, Dec), “The sensitivity of compensation to social capital: Family CEOs vs. nonfamily CEOs in the family business groups”. *Journal of Business Research*, 61, 363-374. (SSCI). 【國科會國際期刊評比為 A-級期刊】 .
 14. Chaur-Shiuh Young*, Liu-Ching Tsai, and Pei-Gin Hsieh. (2008, Dec), “Voluntary Appointment of Independent Directors in Taiwan: Motives and Consequences”. *Journal of Business Finance & Accounting*, 35(9/10), p.1103-1137. (SSCI, Accounting). 【國科會國際期刊評比為 A級期刊】 .
 15. 楊朝旭, 蔡柳卿*, 吳幸蓁 (2008, Oct) , “最終控制股東與公司創新之績效及市場評價: 台灣電子業之證據”, *管理評論*, 27(4 期), 29-56. (TSSCI). NSC 94-2416-H-415-006.
 16. Chaur-Shiuh Young, Liu-Ching Tsai*, Hui-Wen Hsu. (2008, Apr), “The effect of controlling shareholders’ excess board seats control on financial restatements: evidence from Taiwan”. *Review of Quantitative Finance and Accounting*, 30(3), 297-314. (Scopus, Accounting/Finance). 本人為通訊作者. 【Econ. List, 國科會會計類國際期刊評比為A-級期刊】 .
 17. Liu-Ching Tsai. (2007), “The relationship between top executive compensation and negative earnings: contracting efficiency and managerial entrenchment”, *Taiwan Accounting Review*, 6(2), p.209-239. NSC 93-2416-H-415-005. 【依國科會期刊評比報告:與TSSCI同等級】 .
 18. Chaur-Shiuh Young, Liu-Ching Tsai, and Hung-Wen Lee (2007), “Relationship between Intellectual Capital-oriented Corporate Performance Management Systems, Intellectual Capital and Corporate Performance: An Exploratory Study”, *International Journal of Accounting, Auditing and Performance Evaluation*, 4(4/5), 422-442. (Scopus, Management).
 19. 蔡柳卿 (2007) , “依會計盈餘時效性設計高階主管薪酬契約: 董事會所扮演的角色”, *會計評論*, 44, 63-97. (TSSCI). NSC 93-2416-H-415-005.
 20. 蔡柳卿, 楊朝旭 (2007) , “公司買回股票與盈餘資訊傳遞之關聯性: 台灣經驗之長期觀察”, *證券市場發展季刊*, 19(2), 39-76. (TSSCI). NSC 90-2416-H-415-001.
 21. 蔡柳卿 (2006 年 01 月) , “相對績效評估與高階主管薪酬: 論產業競爭程度之影響”, *管理評論*, 第 25 卷第 1 期, P.67-P.92. (TSSCI) .
 22. 楊朝旭、蔡柳卿* (2006 年 7 月) , “人力資源管理系統、創新與企業經濟附加價值關聯性之研究”, *管理評論*, 第 25 卷第 3 期(7 月), 頁 41-68. (TSSCI) .
 23. 蔡柳卿, 2006, “顧客終身價值之衡量與管理-以銀行之信用卡業務為例: 有衡量而得以管理 資源專注目標顧客”, 《會計研究月刊》, 第 248 期, 頁 60-77. .
 24. 蔡柳卿*, 郭法雲 (2004 年 01 月) , “我國庫藏股制度之實證研究: 資訊效果與資訊傳遞動機”, *會計評論*, 38 期, P.81-P.112. (TSSCI) . NSC 90-2416-H-415-001. .
 25. Liu-Ching Tsai (2003, Nov) , “Share repurchases and insider trading”, *Taiwan Accounting*

Review, 4(1), P.49-P.77. 【依國科會期刊評比報告:與TSSCI同等級】

26. 蔡柳卿 (2003 年 07 月), “總經理薪酬、非財務績效衡量指標與公司未來績效”, 會計評論, 37 期, P.85-P.116. (TSSCI)。NSC 89-2416-H-018-011。
27. 蔡柳卿,楊怡芳,吳幸蓁,黃昱凱 (2008 年 11 月), “資訊科技與人力資本對研發外溢效果之影響”, 東吳會計學報, 1(1), 53-81。
28. 蔡柳卿,邵珮雯,楊怡芳 (2008 年 11 月), “公司治理對代理成本與無形資產之影響”, 中華管理評論國際學報, 11(4), 1-32。國科會: 94-2416-H-415-006。
29. 蔡柳卿,楊怡芳 (2007 年 05 月), “台灣銀行業服務品質、營運效率與獲利性之關連性研究”, 當代會計, 8(1), 51-84。
30. 蔡柳卿、陳慧慧 (2006 年 7 月), “公司治理對總經理更換與公司績效敏感性之影響: 台灣上市公司之證據”, 管理研究學報, 第 6 卷第 2 期 (7 月), 頁 273-305。
31. 蔡柳卿、楊怡芳 (2006 年 6 月), “公司治理與滿足績效門檻盈餘管理行為之關連性研究”, 東吳經濟商學學報, 第 53 期, 頁 33-72。
32. 蔡柳卿 (2004 年 9 月), “董監事獨立性之實證分析—兼論獨立性資訊揭露的價值攸關性”, 證券櫃檯, 第 99 期 (9 月), 頁 27-43。
33. 蔡柳卿、許神扶 (2004 年 3 月), “公司買回庫藏股之資訊移轉效果”, 證券櫃檯, 第 93 期 (3 月), 頁 72-89。
34. 蔡柳卿、黃潔 (2004 年 12 月), “商標權價值估計與價值攸關性之研究—以台灣上市公司為例”, 產業論壇, 第六卷, 第四期(12 月)。
35. 蔡柳卿*, 楊朝旭 (2004 年 07 月), “會計盈餘評價與監督角色關聯性之研究: 台灣實證結果”, 風險管理學報, 6 卷 2 期, P.119-P.154。
36. 蔡柳卿*, 楊朝旭 (2004 年 05 月), “強制揭露之環保支出資訊是否具價值攸關性?”, 當代會計, 5 卷 1 期, P.87-P.120。
37. 蔡柳卿、許敏政 (2004 年--月), “分析師預測與審計意見是否反映應計項目對盈餘品質之影響?”, 管理會計, 第 62 期, 頁 1-14。
38. 楊朝旭、蔡柳卿 (2003 年 3 月), “總經理更換與相對績效評估”, 人力資源管理學報, 第 3 卷, 第 1 期 (3 月), 頁 63-80。
39. 蔡柳卿、楊朝旭、郭法雲 (2003 年--月), “我國上市公司買回股票與無形資產關聯性之實證研究”, 產業金融季刊, 第 118 期, 頁 54-83。

Conference Papers

1. Chia-Hui Chen, Chaur-Shiuh Young, Liu-Ching Tsai (2016, Aug). Do Major Customers Influence Companies to Capitalize R&D Outlays? 2016 Annual Meeting of the American Accounting Association, New York, NY.
2. Hui-Wen Hsu, Liu-Ching Tsai, Chaur-Shiuh Young (2016, Aug). Executive Compensation and Idle Capacity Expenses. 2016 Annual Meeting of the American Accounting Association, New York, NY.
3. Chia-Hui Chen, Chaur-Shiuh Young, Liu-Ching Tsai (2015, Dec). Do Major Customers Influence Companies to Capitalize R&D Outlays? 2015 Accounting Theory and Practice

Conference, Tainan, Taiwan.

4. Hui-Wen Hsu, Liu-Ching Tsai and Chaur-Shiuh Young (2015, Dec). An Analysis for Segment Reporting under Management Approach: The Case of Adopting Taiwan SFAS NO. 41. 2015 Accounting Theory and Practice Conference, Tainan, Taiwan.
5. Liu-Ching Tsai, Chaur-Shiuh Young, Chia-Hui Chen, Hui-Wen Hsu (2015, Aug). The Relationship between R&D Capitalization and R&D Investment Efficiency: The Effect of Equity based Compensation. 2015 Annual Meeting of the American Accounting Association, Chicago, Illinois.
6. Hui-Wen Hsu, Liu-Ching Tsai and Chaur-Shiuh Young (2014, Aug). Fair value information and risk management-the moderating effect of corporate governance. 2014 Annual Meeting of the American Accounting Association, Atlanta, GA.
7. Liu-Ching Tsai, Chaur-Shiuh Young, and Hui-Wen Hsu (2013, Oct). The Impact of R&D Alliances on the R&D Driven Firm Performance and Risk. 2012 海峽兩岸租稅學術研討會, 逢甲大學。
8. 蔡柳卿, 楊朝旭, 陳家慧 (2013, Oct). The relationship between R&D capitalization and R&D investment efficiency: the monitoring role of board of directors. 2013 會計理論與實務研討會 (中華會計教育學會年會); 台北, 東吳大學【最佳論文獎】。
9. Liu-Ching Tsai, Chaur-Shiuh Young, and Hui-Wen Hsu (2013, Aug). Level 3 Fair Values under SFAS No. 157 and CEO Compensation in the Banking Industry. The American Accounting Association 2013 Annual Meeting, Anaheim, California, US.
10. Tsai, L. C., Young, C. S., and Hsu, H. W (2012, Aug). Asset Write-Downs and Executive Compensation. American Accounting Association 2012 Annual Meeting, Washington, D.C., August 4–8, 2012. NSC 97-2410-H-415-006-MY3.
11. Tsai, L.C., Young, C.S. and Chen, C.H. (2012, Aug) 。 Does Mandatory Classification Shifting Matter?— The Case of Inventory Write-downs. 。 The American Accounting Association 2012 Annual Meeting, Washington, D.C., August 4–8, 2012. 。 NSC 97-2410-H-415-006-MY3 。
12. 蔡柳卿、楊朝旭、彭智偉 (2010 年 12 月)。台商母公司研發資產與大陸子公司財務績效之關聯性：企業策略的調節影響。2010 會計理論與實務研討會 (中華會計教育學會年會); 淡江大學主辦, 2010 年 12 月 9~10 日, 台北, 淡江大學。
13. 蔡柳卿、楊朝旭與許慧雯 (2010 年 12 月)。資產減損與高階主管薪酬關係之研究。2010 會計理論與實務研討會 (中華會計教育學會年會); 淡江大學主辦, 2010 年 12 月 9~10 日, 台北, 淡江大學。【最佳論文獎】。NSC 97-2410-H-415-006-MY3 。
14. Tsai, L. C., Young, C. S. and Sun, W. C. (2010, Jul/Aug). Firm Growth, Asset Write-downs, and Market Reactions. The American Accounting Association 2010 Annual Meeting, San Francisco, California, July 31-August 4, 2010.. NSC 97-2410-H-415-006-MY3.
15. Young, C. S. and L. C. Tsai (2009, Aug). Knowledge Management Capabilities in R&D: Moderating Effects on R&D Productivity. The American Accounting Association 2009 Annual Meeting, New ork, New York, August 1–5, 2009.
16. Young, C. S., L. C. Tsai, and P. G. Hsieh. (2008, Aug). The Relation between Corporate Governance and Earnings Management in Anticipation of Future Performance: Evidence from

- Taiwan. International Meeting of the American Accounting Association 2008 Annual Meeting, Anaheim, California, August 3–6, 2008..
17. Tsai L. C. and C. S. Young. (2007, Aug). CEO External Directorate Networks and Compensation: Evidence from Taiwanese Family Business Groups. International Meeting of the American Accounting Association 2007 Annual Meeting, Chicago, Illinois, August 5–8, 2007.
 18. Young, C. S., and L. C. Tsai, (2007, Aug). Information Technology Expenditures, Organizational Capital and Firm Performance. International Meeting of the American Accounting Association 2007 Annual Meeting, Chicago, Illinois, August 5–8, 2007.
 19. Tsai, L. C. (2006, Jul). Top Executives' Directorate Networks and Business Value Creation: Vertical vs. Horizontal Ties. Proceedings of the 16th International Conference on Pacific Rim Management, Honolulu, Hawaii, July 27-29, 2006. **【Best Paper Award】**
 20. Tsai, L. C., Young, C. S. and Hsu, H. W. (2006, Oct). The Effect of Controlling Shareholders' Excessive Boardroom Seats Control on Financial Restatements. The Eighteenth Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii, October 15-18, 2006.
 21. Young, C. S., Tsai, L. C. and Hsu, H. W. (2006, Aug). The Excess Board Seats Control of Controlling Shareholders and the Value of Corporate Diversification. American Accounting Association 2006 Annual Meeting, Washington, D.C., August 6–9, 2006.
 22. Young, C. S., L. C. Tsai, and H. W. Lee. (2005, Aug). The Relationship between Intellectual Capital-oriented Performance Management Systems, Intellectual Capital and Corporate Performance: An Exploratory Study.. American Accounting Association 2005 Annual Meeting, San Francisco, California, August 7–10, 2005.
 23. 蔡柳卿、楊怡芳 (2005 年 5 月)。公司治理對管理者考量未來績效之盈餘管理行為的影響—台灣上市公司之證據。2005 年會計與資訊科技國際研討會。
 24. 楊朝旭與蔡柳卿 (2005 年 12 月)。集團多角化對研發外溢調節效果之研究。2005 會計理論與實務研討會。
 25. 蔡柳卿 (2005 年 12 月)。高階主管薪酬與負盈餘關係之研究：訂約效率與管理者利益掠奪之觀點。2005 會計理論與實務研討會 (中華會計教育學會年會)；國立台灣大學主辦。 **【最佳論文獎】**
 26. 蔡柳卿、楊豐誠 (2005 年 11 月)。公司治理對無形資產市場評價之影響。2005 管理新思維學術研討會。
 27. 蔡柳卿、楊豐誠 (2005 年 11 月)。公司治理對研發支出與專利權市場評價之影響_以台灣高科技產業為例。2005 中華企業評價學會論文研討會。
 28. 蔡柳卿、楊朝旭 (2004 年 5 月)。公司治理對會計盈餘監督與評價角色關聯性之影響—台灣上市公司之實證證據。第三屆服務業行銷暨管理學術研討會論文集。
 29. 蔡柳卿 (2004 年 10 月)。依會計盈餘時效性設計高階主管薪酬契約：董事會所扮演的角色。2004 年會計理論與實務研討會(中華會計教育學會年會)。
 30. 蔡柳卿、邵珮雯與楊怡芳 (2004 年 10 月)。公司治理、代理成本與無形資產關聯性之研究。第一屆服務業管理與創新學術研討會。
 31. 蔡柳卿、黃潔、彭政錦 (2003 年 5 月)。公司治理機制與投機性盈餘管理行為關連性之

- 研究。第二屆服務業行銷暨管理學術研討會，2003年5月，台南。
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Research Projects

1. 2016 Research Project in Ministry of Science and Technology: 〈Market Valuation of Idle

- Capacity Costs › (Principal Investigator) , MOST 105-2410-H-415-005 : 105/08/01 ~ 106/07/31 ◦
2. 2016 Research Project in Ministry of Science and Technology: ⟨ Investment Efficiency and Customer-Supplier Relationship › (Co-Principal Investigator) , MOST 105-2410-H-259-001 : 105/03/01 ~ 106/02/28 ◦
 3. 2014 Two-Year Research Project in Ministry of Science and Technology: ⟨ Accounting Standard for Unused Capacity and Managerial Decisions › (Principal Investigator) , MOST 103-2410-H-415 -005 -MY2 : 103/08/01 ~ 105/07/31 ◦
 4. 2013 Research Project in National Science Council: ⟨ Executive Compensation, Idle Capacity Expenses, and Managerial Power › (Principal Investigator) , NSC 102-2410-H-415 -005 : 102/08/01 ~ 103/07/31 ◦
 5. 2011 Two-Year Research Project in National Science Council: ⟨ The Related Issues on R&D Alliances, R&D Investment and Capitalization: The Role of Corporate Governance › (Principal Investigator) , NSC 100-2410-H-415 -015 -MY2 : 100/08/01 ~ 102/07/31 ◦
 6. 2008 Three-Year Research Project in National Science Council: ⟨ The Contracting and Valuation Role of Asset Impairment: A Cross-Country Comparison › (Principal Investigator) , NSC 97-2410-H-415 -006 -MY3 : 97/08/01~100/07/31 ◦
 7. 2006 Two-Year Research Project in National Science Council: ⟨ Corporate Governance and Share Repurchases: the Role of the Controlling Shareholder › (Principal Investigator) , NSC 95-2416-H-415 -004 -MY2 : 95/08/01~97/07/31 ◦
 8. 2005 Research Project in National Science Council: ⟨ Usefulness of Accounting Earnings, Intangible Asset Intensity and Corporate Governance Choice: Considering Taiwanese Governance Environment › (Principal Investigator) , NSC 94-2416-H-415 -006 : 94/08/01~95/07/31 ◦
 9. 2004 Research Project in National Science Council: ⟨ A Study of the Relationship Between Top Executive Compensation and Negative Earnings: Optimal Contracting or Managerial Entrenchment ? › (Principal Investigator) , NSC93-2416-H-415-005 : 93/08/01~94/07/31 ◦
 10. 2003 Research Project in National Science Council: ⟨ Corporate Governance and Intangible Asset Performance › (Principal Investigator) , NSC 92-2416-H-415-001 : 92/08/01~93/07/31 ◦
 11. 2003 Research Project in National Science Council: ⟨ The Relationship between Management Control Systems and Intellectual Capital Performance › (Co-Principal Investigator) , NSC 92-2416-H-194-022 : 92/08/01~93/07/31 ◦
 12. 2002 Research Project in National Science Council: ⟨ CEO compensation and Corporate Innovation › (Principal Investigator) , NSC 91-2416-H-415-003 : 91/08/01~92/07/31 ◦
 13. 2002 Research Project in National Science Council: ⟨ Intellectual Capital and Firm

Performance › (Co-Principal Investigator) , NSC 91-2416-H-194-016 :
91/08/01~92/07/31 ◦

14. 2001 Research Project in National Science Council: ⟨ An Empirical Study on Stock Repurchases in Taiwan: Information Effects and Signaling Motivation ⟩ (Principal Investigator) , NSC 90-2416-H-415-001 : 90/08/01~91/07/31 ◦
15. 2000 Research Project in National Science Council: ⟨ CEO Compensation, Unobservable Performance Measures and Corporate Future Performance ⟩ (Principal Investigator) , NSC 89-2416-H-018-011 : 89/08/01~90/07/31 ◦