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學歷	國立政治大學會計學研究所博士 國立政治大學會計學研究所碩士 國立台灣大學會計學系學士	
現職	本系專任教授	
專業證書	會計師考試及格	
研究領域	管理會計、財務會計、智慧資本/無形資產評價、公司治理、績效評估與薪酬設計	
教學課程	會計學、管理會計、中級會計學、企業評價與財務分析、財務報表分析、公司治理	
詳細資訊	個人履歷與學術研究成果	

主要學歷

國立政治大學會計學系博士班博士
國立政治大學會計研究所碩士
國立台灣大學會計學系學士

主要經歷

國立嘉義大學財務金融學系專任教授(2010.8~迄今)
國立嘉義大學財務金融學系系主任(2015.2.1~2017.1.31)
國立嘉義大學企業管理學系(含管研所、行銷所)專任教授(2007.8~2010.7)
國立嘉義大學企業管理學系(含管研所、行銷所)專任副教授(2004.8~2007.7)
國立嘉義大學企業管理學系專任助理教授(2001.8~2004.7)
國立彰化師範大學商業教育學系會計組專任助理教授(2001.2~2001.7)
國立彰化師範大學商業教育學系會計組專任講師(2000.8~2001.1)
私立崑山科技大學會計技術系專任講師(1994.8~1999.7; 含進修留職停薪)
嘉義市政府交通作業基金管理委員會委員
嘉義市政府公益彩券盈餘管理委員會第6屆委員

榮譽與專業服務事項

- ✓ 科技部專題研究計畫主持人獎勵 (103~111 學年度)
- ✓ 國科會專題研究計畫主持人獎勵 (89~102 學年度)
- ✓ 國科會 99-100 學年度獎勵特殊優秀人才 (100~101 學年度)
- ✓ 科技部專題計畫申請案審查委員
- ✓ 國科會專題計畫申請案審查委員
- ✓ *Journal of Management Accounting Research (JMAR)* 審查委員
- ✓ TSSCI 等級期刊論文審查委員 (包括: 會計評論、證券市場發展季刊、台大管理論叢、管理評論、中山管理評論、交大管理學報、中華會計學刊、管理學報、管理與系統等...)
- ✓ 學術論文獎:
 - 管理學報年度最佳論文獎 (2021) “The Effects of Supplier R&D Capitalization on the Trade Credit and the Duration of Customer-Supplier Relationships” . *Journal of Management and Business Research* (SCOPUS; TSSCI 核心第一級期刊), Vol. 38, No. 2, 147-174.
 - 2016 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: “The Relationship between R&D Capitalization and R&D Investment Efficiency: The Effect of Equity-based Compensation”.
 - 2015 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: “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 會計理論與實務研討會(中華會計教育學會年會), 【最佳論文獎】: The relationship between R&D capitalization and R&D investment efficiency: the monitoring role of board of directors, 私立東吳大學主辦。
 - 2010 會計理論與實務研討會(中華會計教育學會年會), 【最佳論文獎】: 資產減損與高階主管薪酬關係之研究; 私立淡江大學主辦。
 - 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 會計理論與實務研討會(中華會計教育學會年會)【最佳論文獎】:

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，國立台灣大學主辦。

- 2002 年中華企業評價學會研討會【優良論文獎】：“總經理更換與相對績效評估”，2002 年 11 月，交通大學，新竹。

✓ 指導大專生專題計畫及獲獎

- 指導財金系廖家曼申請通過科技部大專生專題計畫--「公開資訊觀測站警示之潛在肥貓公司的董監事酬金－績效關聯性:兼論投資人評價之市場機制效果」【研究創作獎】。
- 指導財金系張嫦凌申請通過科技部大專生專題計畫--「企業之獲利是否與一般員工分享?- 論「非主管職之全時員工薪酬和公司績效關聯性」以及企業社會責任之角色」。

✓ 指導碩士論文獲獎

- 指導管研所邵珮雯之碩士論文「公司治理、代理成本與無形資產關聯性之研究」，榮獲 2004 富邦人壽管理碩士論文獎(原:全國碩士論文獎)之一般管理類佳作
- 指導管研所林盈寬之碩士論文「績效衡量系統、智慧資本與企業績效關聯性之研究」，榮獲「2003 富邦人壽管理碩士論文獎(原:全國碩士論文獎)之一般管理類佳作

✓ 嘉義市政府交通作業基金管理委員會委員(2023 年~)

✓ 嘉義市政府公益彩券盈餘管理委員會第 6 屆委員

✓ 2005 年行政院農委會林務局【阿里山賓館營運績效評估委員】

✓ 嘉義地區「中小企業經營管理實務培訓班」講師（經濟部中小企業處及中山大學委辦）－租稅規劃技巧及實戰

期刊論文

1. Young, C. S., L. C. Tsai, and Y. C. Chu. (2023), Does Industrial Cluster Affect Supplier Firms' Cost Structure in the Presence of Major Customers? *Journal of Accounting Review*. 76: 1-44. (2022 年 10 月接受) (SCOPUS; TSSCI 核心第一級期刊)
2. 蔡柳卿*、楊朝旭、朱雅菁、許慧雯 (2023) “公司報導之未使用產能成本與市場評價”，*證券市場發展季刊* (2022/11/25 接受刊登; TSSCI 核心第一級期刊) *通訊作者。
3. Young C. S. L. C. Tsai., and H. W. Hsu. (2022), “Level 3 Income and CEO Cash Compensation in the Financial Industry”. *Journal of Accounting, Auditing, and Finance*. 【First Published February 28, 2022
【<https://doi.org/10.1177/0148558X221080300> 國科會財金會計學門國際期刊評比 A(Tier 1)】。
4. Chen, C. H., C. S. Young, and L. C. Tsai. (2021) “The Effects of Supplier R&D Capitalization on the Trade Credit and the Duration of Customer-Supplier

- Relationships”. *Journal of Management and Business Research* (管理學報年度最佳論文獎; SCOPUS; TSSCI 核心第一級期刊), Vol. 38, No. 2, 147-174. (Scopus; TSSCI)
5. Chen, C. H., L. C. Tsai*, C. S. Young, and H. W. Hsu (2019), “Relationship between R&D Capitalization and R&D Overinvestment in the Software Industry: The Effect of Executive Equity-Based Compensation”. *Journal of Accounting Review*, 68 (Jan.): 1-37. (SCOPUS; TSSCI 核心第一級期刊) *通訊作者【第四屆「社團法人中華民國會計師公會全國聯合會論文獎」學術組「金獎」論文】
 6. Hsu H. W.*, L. C. Tsai, C. S. Young, and C. H. Chen (2018), “The Relationship between Compensation Committee Quality and the Voluntary Adoption of Clawback Provisions”. *Investment Management and Financial Innovations* 15 (4): 345-355. 【依國科會財務領域國際期刊評比為 B】
 7. H. W. Hsu and L. C. Tsai* (2018), “Asymmetric Sensitivity of CEO Cash Compensation to Restructuring Charges and Restructuring Charge Reversals: The Impacts of Compensation Committee Effectiveness”. *Journal of Accounting Review*, 67 (July): 1-40. (SCOPUS; TSSCI 核心第一級期刊) *通訊作者。【第三屆「社團法人中華民國會計師公會全國聯合會論文獎」學術組「金獎」論文】。
 8. 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): 1-56. (TSSCI)。
 9. C. S. Young, C.. W. Peng, C. C. Chien, and L. C. Tsai. (2014, Jan), “Does SFAS 151 Trigger More Over-production?” *Journal of Management Accounting Research (JMAR)*, 26 (1): 121-143. (Scopus). 【國科會財金會計學門國際期刊評比 A(Tier 1)等級; 2014 JMAR Best Paper Award】
 10. Liu-Ching Tsai, Chaur-Shiuh Young*, Chia-Hui Chen, and Hui-Wen Hsu (2014, Dec.), “The Relationship between R&D Capitalization and Subsequent R&D Investment Decisions: The Monitoring Role of the Board of Directors”. *Taiwan Accounting Review* 10(2): 99-134. (2017 年起 TSSCI)
 11. 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).
 12. 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】
 13. 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)。
 14. 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).

15. 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).
16. 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. 【依國科會期刊評比報告:與TSSCI同等級】(2017年起TSSCI)
17. 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】.
18. 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).
19. 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】.
20. 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】.
21. 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.
22. 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). *通訊作者. 【Econ. List, 國科會會計類國際期刊評比為A-級期刊】.
23. 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】.
24. 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).
25. 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).
 26. 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).
 27. 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)。
 28. 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)。
 29. 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。
 30. 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)。
 31. 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】
 32. 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)。

研討會論文

1. Hsu, Hui-Wen, Liu-Ching Tsai, Chaur-Shiuh Young. 2022. “Executive Compensation and Idle Capacity Expenses”. The Ninth International Conference of the *Journal of International Accounting Research (JIAR)*, Virtual Annual Meeting June 22-24, 2022.
2. Young, C. S., L. C. Tsai, and Y. C. Chu. 2022. The Relationship between R&D Investment Decisions and Business Strategy: Moderating Effect of Accounting Conservatism. 2022 Annual Meeting (San Diego, CA), August 1–3, 2022.
3. Tsai, L. C., C. S. Young, and H. W. Hsu. 2022. Does the Adoption of Compensation Clawback Provisions Mitigate Prospector-Driven Overinvestment? The Effect of Board Monitoring Quality. 2022 Annual Meeting (San Diego, CA), August 1–3, 2022.
4. Hui-Wen Hsu, Liu-Ching Tsai, Chaur-Shiuh Young, 2021, “Managerial Ability and Corporate Diversification”, 2021 AAA Virtual Annual Meeting, August 2-5, 2021.

5. Tsai, L. C., C.S. Young., Y. C. Yang., and H. W. Hsu. 2020. Adoption of Clawback Provisions and Compensation, Shielding Effect of R&D Expenditures: The Role of Compensation Committee Quality, 2020 AAA Virtual Annual Meeting, August 10-13, 2020.
6. Young, C. S., L. C. Tsai, and Y. C. Chu. 2020. Major Customer and the Asymmetrical Behavior of Selling, General and Administrative Costs: Moderating Effect of Industrial Cluster, 2020 AAA Virtual Annual Meeting, August 10-13, 2020.
7. Hsu H. W., L. C. Tsai, C. S. Young. 2018. Cost Behavior Adjustment Driven by the Mandatory Requirement for Reporting Idle Capacity: the case of SFAS No. 151. 2018 Annual Meeting of the American Accounting Association, Washington, D.C., August 4–8, 2018.
8. Hsu H. W., L. C. Tsai, C. S. Young. 2018. The Implication of R&D Alliances for R&D-driven Risks and R&D-driven Firm Performance: The Role of Corporate Governance Quality. 2018 Annual Meeting of the American Accounting Association, Washington, D.C., August 4–8, 2018.
9. Chen, C. H., H. W. Hsu, L. C. Tsai and C. S. Young. 2017. The Relationship between Compensation Committee Quality and the Voluntary Adoption of Clawback Provisions. 2017 Annual Meeting of the American Accounting Association, San Diego, CA, August 5–9, 2017.
10. 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.
11. 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.
12. 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.
13. 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.
14. 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.
15. 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.
16. 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。
 17. 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】。
 18. 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.
 19. 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.
 20. 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 。
 21. 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。
 22. 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 。
 23. 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.
 24. 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.

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4. 108 學年度科技部專題計畫:〈**是否薪酬索回條款可以減緩公司策略引發的過度投資?兼論管理者權力與董事會監督的效果**〉,(主持人) ,計畫編號: MOST 109-2410-H-415-005-。
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10. 102 年度國科會專題計畫:〈**高階主管薪酬、閒置產能費用與管理者權力**〉,(主持人) ,計畫編號: NSC 102-2410-H-415 -005-。
11. 100 年(兩年期)度國科會專題計畫:〈**研發聯盟、研發投資與資本化之相關議題:兼論公司治理之角色**〉,(主持人) ,計畫編號: NSC 100-2410-H-415 -015 -MY2-。
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