

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
M.B.A. in Department of Accounting, National Chengchi University
B.B.A. in Department of Accounting, National Taiwan University

Experience

Full Professor in Department of Banking and Finance, National Chiayi University (20010.8~)
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)

- ✓ 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

Honor & Service

- ✓ Principal Investigator of Research Project in Ministry of Science and Technology
- ✓ Principal Investigator of Research Project in National Science Council
- ✓ Special Outstanding Talent Award in National Science Council
- ✓ Reviewer of Research Project in Ministry of Science and Technology
- ✓ Reviewer of *Journal of Management Accounting Research* (JMAR)
- ✓ Reviewer of TSSCI Journals
- ✓ Academic Awards:
 - 2021 *Journal of Management and Business Research* 【Best Paper Award】: “The Effects of Supplier R&D Capitalization on the Trade Credit and the Duration of Customer-Supplier Relationships.”
 - 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, Council of Agriculture, Executive Yuan.

Journal Papers

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)。

Conference Papers

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.
25. 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..
26. 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.
27. 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.
28. 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】
29. 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.
30. 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.

31. 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.

Dissertation & Thesis

蔡柳卿（2000），母子公司交叉持股之資訊內涵與經濟誘因之實證研究，政治大學會計學研究所博士論文。

蔡柳卿（1994），依理性預期理論論我國承銷制度，政治大學會計學研究所碩士論文。

Research Projects

1. 111 學年度科技部專題計畫：〈**CEO 薪酬比率與股票購回之關聯性**〉，(主持人)，計畫編號：MOST 110-2410-H-415-027-。
2. 110 學年度科技部專題計畫：〈**管理者能力是否提高薪酬差距以及調節「薪酬差距-績效關聯性」？—美國市場之證據**〉，(主持人)，計畫編號：MOST 110-2410-H-415-008-。
3. 109 學年度科技部專題計畫：〈**公司績效不佳時非主管職員工及高階主管的薪酬保障差異效果**〉，(主持人)，計畫編號：MOST 109-2410-H-415-002-。
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-。
5. 107 學年度科技部專題計畫：〈**薪酬索回條款及研發支出薪酬保障效果：論薪酬委員會品質與創新策略之角色**〉，(主持人)，計畫編號：MOST 107-2410-H-415-004-。
6. 106 年度科技部專題計畫：〈**非營利公共組織是否管理財務報告績效數字？**〉，(主持人)，計畫編號：MOST 106-2410-H-415-003-。
7. 105 年度科技部專題計畫：〈**閒置產能成本之市場評價**〉，(主持人)，計畫編號：MOST 105-2410-H-415-005-。
8. 105 年度科技部專題計畫：〈**投資效率與客戶-供應商關係**〉，(共同主持人)，計畫編號：MOST 105-2410-H-259-001-。
9. 103 年度(兩年期)科技部專題計畫：〈**未使用產能之財務報導準則與管理者決策**〉，(主持人)，計畫編號：MOST 103-2410-H-415-005-MY2-。
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-。
12. 97 年度(三年期)國科會專題計畫: 〈資產價值減損之訂約與評價角色: 跨國比較之證據〉, (主持人); 計畫編號: NSC 97-2410-H-415 -006 -MY3-。
 13. 95 年度(兩年期)國科會專題計畫: 〈公司治理與庫藏股買回決策: 控制股東之角色〉, (主持人); 計畫編號: NSC 95-2416-H-415 -004 -MY2。
 14. 94 年度國科會專題計畫: 〈會計盈餘有用性、無形資產密集度與公司治理選擇: 台灣環境之考量〉, (主持人), 計畫編號: NSC 94-2416-H-415 -006。
 15. 93 年度國科會專題計畫: 〈高階主管薪酬與負盈餘關係之研究: 最適誘因契約與管理者利益鞏固之觀點〉, (主持人), 計畫編號: NSC93-2416-H-415-005。
 16. 92 年度國科會專題計畫: 〈公司治理與無形資產績效〉, (主持人), 計畫編號: NSC 92-2416-H-415-001。
 17. 92 年度國科會專題計畫: 〈管理控制系統與智慧資本績效關聯性之研究〉, (共同主持人), 計畫編號: NSC 92-2416-H-194-022。
 18. 91 年度國科會專題計畫: 〈總經理薪酬與公司創新〉, (主持人), 計畫編號: NSC 91-2416-H-415-003。
 19. 91 年度國科會專題計畫: 〈智慧資本與企業績效〉, (共同主持人), 計畫編號: NSC 91-2416-H-194-016。
 20. 90 年度國科會專題計畫: 〈我國庫藏股制度之實證研究: 股東財富效果與資訊傳遞動機〉, (主持人), 計畫編號: NSC 90-2416-H-415-001。
 21. 89 年度國科會專題計畫: 〈總經理薪酬、不可觀察績效指標與公司未來績效關係之研究〉, (主持人), 計畫編號: NSC 89-2416-H-018-011。