

## <校外服務>

- 高雄市記帳士公會會務顧問
- 專技人員會計師考試命題委員
- 專技人員會計師考試閱卷委員
- 公務人員高普考試命題委員
- 公務人員高普考試審題委員
- 地方政府公務人員考試命題委員
- 期刊審稿：中山管理評論(TSSCI)、  
證券市場發展季刊(TSSCI)、  
管理學報(TSSCI)、  
中華會計學刊(TSSCI)、  
當代會計(TSSCI)、  
台大管理論叢宋作楠碩士論文獎  
Journal of Small Business Management (SSCI)
- 計畫審查：科技部專題研究計畫、  
鼓勵女性從事科學及技術研究專案計畫、  
大專學生研究計畫、  
大專學生研究計畫創作獎
- 評審委員：屏東縣非營利幼兒園評選委員、  
文化部評選委員、  
中信金控儲備幹部(MA)評鑑、  
富邦金控儲備幹部(MA)徵選、  
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國立高雄科技大學專題評審
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屏東農業生物技術園區協調委員、  
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實踐大學會計暨稅務學系課程委員會、  
南區職訓局課程計畫委員
- 企業講師：日月光半導體股份有限公司  
國家通訊傳播委員會(NCC)  
長照人員教育訓練  
記帳及報稅代理業務人員專業訓練

## <期刊論文>

1. Chen, Y. H., Lin C. C., Lin W. H., & Yao, M. H. 2023. The Effect of the Trade War between China and the United States, Social Responsibility Information Disclosure, and Corporate Governance on Abnormal Stock Returns- Evidence from Technology Industry. *Sun Yat-sen Management Review* (TSSCI), vol. 31, no.3, pp.447-479.
2. Duh, R. R., Knechel, W. R., & Lin, C. C. 2020. The Effects of Audit Firms' Knowledge Sharing on Audit Quality and Efficiency. *Auditing: A Journal of Practice & Theory* (SSCI, MOST Rank A\_Tier 1), vol. 39, no.2, pp.51-79.
3. Lin, C. C. 2020. Relationship between Individual Auditor Characteristics and Audit Report Lag: Evidence from Taiwan. *Journal of Business and Social Science Review* vol. 1, no.7, pp.24-34.
4. Chuang, S. T., Chen, Y. H., Lin, C. C., & Lee, W. C. 2018. The Impact of Tax Deduction Ratio Reduction on Dividend Payouts Under the Integrated Tax System: Evidence from Taiwan. *International Journal of Financial Research* (EBSCO Host), vol. 9, no.3, pp.26-35.
5. Duh, R. R., & Lin, C. C. 2016. Determinants of Auditors' Knowledge Sharing Propensity, *Journal of Management and Business Research* (TSSCI), vol. 33, no. 3, pp. 473-499 °
6. Duh, R. R., Lin, C. C., & Liao, J. L. 2016. The Effect of Review Mode and Reviewer Preference on Auditors' Performance, *Journal of Accounting Review* (TSSCI), vol. 63, pp. 47-76 °
7. Lin, C. C., & Lee, W. C. 2016. Association between Corporate Income Tax Rate Reduction and Dividend Payouts in an Integrated Tax System, *NTU Management Review* (TSSCI), vol. 26, no. 3, pp. 35-62.
8. Lin, C. C., Wu, C. F., & Chuang, S. T. 2015. Does Mandatory Filing of XBRL Financial Reports Reduce the Information Asymmetry? *Journal of Accounting Review* (TSSCI), vol. 60, pp. 1-33 °
9. Li, M. Y., Chuang, S. T., & Lin, C. C. 2015. The Impact of the ECFA on Firms' Performance in Taiwan — Evidence from Automotive-related Industry, *Journal of Chinese Economic Research*, vol. 13, no. 1, pp. 39-54.

10. Lin, C. C., Lu, J. H., Huang, K. F., & Huang, W. H. 2013. The Study of Alternative Minimum Tax Avoidance and the Role of CPA Tax Attestation, *Journal of Contemporary Accounting*, vol. 14, no. 1, pp. 87-112.
11. Lin, C. C., Hua, C. Y., Lin, W. H., & Lee, W. C. 2012. IFRS Adoption and Financial Reporting Quality: Taiwan Experience. *IJARAFMS* (EBSCO Host), vol. 2, no.4, pp.285-294.
12. Lin, C. C., & Huang, K. F. 2012. A Study on Tax Planning for Reductions to Research and Development Expenditure Credit Rates, *Modern Public Finance*, no. 18, pp. 53-60.
13. Lin, C. C., Lin, T. H., Li, P. H., & Lee, W. C. 2012. The Study of Relationships among Timing of Financial Reporting Announcements, Stock Market Reactions, and Characteristics of Companies, *The Academy of Business and Economic Review*, vol. 3, no. 1, pp. 13-30.
14. Lin, C. C., Hua, C. Y., Lee, S. H., & Lee, W. C. 2011. The Policy Consequence of Expensing Stock-based Compensation. *International Journal of Accounting & Information Management*, vol. 19, no.1, pp.80-93.
15. Lin, C. C., & Chuang, S. T. 2011. The Market Reaction of Financial Statements Internet Application, vol. 14, no.4, pp.1-26.
16. Lin, T. H., Lin, C. C., Cheng, Y., & Lee, W. C. 2010. Asset Impairment and Corporate Governance: Evidence from the Finance Industry. *Corporate Ownership and Control* (EBSCOhost Business Source Premier), vol. 7, no.4, pp.442-452.
17. Duh, R. R., Lee, W. C., & Lin, C. C. 2009. Reversing an Impairment Loss and Earnings Management: The Role of Corporate Governance. *The International Journal of Accounting*, vol. 44, no.2, pp.113-137.
18. Duh, R. R., Lee, W. C., Lin, C. C., & Chu, J. P. 2007. An Experimental Study on Non-audit Service and Auditor Decisions: Pre-and Post-Procomp Scandal. *Taiwan Accounting Review* (TSSCI equivalent), vol. 6, no. 2, pp. 125-152.
19. Chen, C. Y., Wang, C. S., Lin, C. C., & Hsu, M. C. 2006. An Examination of Board Stability and the Long-Term Performance of Initial Public Offerings, vol. 2, no.2, pp.85-103.

<研討會論文>

1. Lin, C. C. 2023. The Relationship between Corporate Sustainability Performance and Earnings Management-the Role of Female Independent Director. 14th Biennial Conference of Asian Consumer and Family Economics Association (ACFEA), Kitakyushu, Japan.
2. Lin, C. C. 2019. The Relationship between Individual Auditor Professional Characteristics and Auditor Performance. 6th International Conference on Science, Technology & Management, Chandigarh, India.
3. Chen, Y. H., Lin, C. C., & Lee, W. C. 2017. The Impact of Tax Deduction Ratio Reduction on Dividend Payouts under the Integrated Tax System. 2017 International Symposium on Business and Management, Kyoto, Japan.
4. Duh, R. R., Lin, C. C., Lin, Judy C. C., & Lee, W. C. 2016. Audit Firms' Knowledge Sharing and Audit Report Timeliness: The Role of Information Technology. 2016 Management Theory and Practice Conference, Kyoto, Japan.
5. Duh, R. R., Lin, C. C., Lin, Judy C. C., & Lee, W. C. 2015. Audit Firms' Knowledge Sharing and Audit Report Timeliness: The Role of Information Technology. 27th Asian-Pacific Conference on International Accounting Issues, Gold Coast, Australia.
6. Lin, C. C., Chien, F. S., & Lee, W. C. 2015. Auditors' Workload and Audit Report Timeliness: From the Perspective of Individual Audit Partners. 2015 Society of Interdisciplinary Business Research, Osaka, Japan.
7. Lin, C. C., & Lin, T. H., 2015. Repurchasing of Treasury Stocks, Payment of Dividends, and Lowering of Income Tax Rates, 2015 Pioneer Accounting Forum and Conference, National Kaohsiung University of Science and Technology.
8. Duh, R. R., Lin, C. C., & Laio, J. L. 2015. The Effect of Review Mode and Reviewer Preference on Auditors' Performance. 2015 European Accounting Association Annual Congress, Glasgow, U. K.
9. Lin, C. C., Chien, F. S., & Lee, W. C. 2015. Tax Reform, Earnings Management and Corporate Governance, 2015 Conference on New Trends in Accounting and Financial Development, National Dong Hwa University.

10. Duh, R. R., Lin, C. C., & Liao, C. C. 2014. The Effect of Review Form and Reviewer Preference on Auditor Performance. 2014 Management Theory and Practice Conference, Kitakyushu, Japan. National Taiwan University and Kyoto University.
11. Lin, C. C., & Lee, W. C. 2013. A Study on Tax Planning for Reductions to Research and Development Expenditure Credit Rates, 2013 Conference on New Trends in Accounting and Finance Development, National Dong Hwa University.
12. Duh, R. R., Lin, C. C., & Liao, C. C. 2013. The Effect of Review Form and Reviewer Preference on Auditor Performance. American Accounting Association 2013 Annual Meeting, Anaheim California, USA.
13. Lin, T. H., Lin, C. C., & Lee, W. C. 2013. The Curse of Knowledge Bias- Evidence from Assets Impairments. 2013 Society of Interdisciplinary Business Research, Kuala Lumpur, Malaysia.
14. Lin, C. C., Hung C. W., & Lu, M. C. 2013. The Relationship between Auditor Tenure and Going Concern Opinion, 2013 Global Business Management Conference, Cheng Shiu University.
15. Lin, C. C., Shiue, J. H., & Chen, K. M. 2013. The Relationship between the Firm Life Cycle and Discretionary, 2013 International Conference on Finance, Accounting, and Management Decisions, Southern Taiwan University of Science and Technology.
16. Lin, C. C., & Lee, W. C. 2012. Association between Corporate Income Tax Rate Reduction and Dividend Payouts in an Integrated Tax System, 2012 Accounting Theory and Practice Conference, Taiwan Accounting Association and National Taiwan University.
17. Lin, C. C., Chuang, S. T., and Lee, W. C. 2012. XBRL Adoption and Information Asymmetry: Comparison between Taiwan and China. 2012 International Colloquium on Business & Management Conference, Bangkok, Thailand.
18. Lin, C. C. 2012. Tax Planning for Research Development Expenditure Before and After the Implementation of the Statue for Upgrading Industry, 2012 Accounting Alignment Conference, Taiwan Accounting Association and National Taichung University of Science and Technology.

19. Wu, C. F., Lin, C. C., & Chuang, S. T. 2011. Does Mandatory Filing of XBRL Financial Reports Reduce the Information Asymmetry?, 2011 Accounting Theory and Practice Conference, Taiwan Accounting Association and National ChengChi University.
20. Lin, C. C., Chang, Y. H., Cheng, Y., & Lee, W. C. 2011. Fair Value Accounting and the Predictive Ability of Financial Crisis- With the Financial Crisis Prediction Models, 2011 Management Theory and Practice Conference, National Taiwan University and Fudan University.
21. Lin, C. C., Hua, C. Y., Lin, W. H., & Lee, W. C. 2011. Global Accounting Convergence and Reporting Quality: Evidence from Taiwan. 2011 International Symposium on Finance and Accounting, Bangkok, Thailand.
22. Lin, C. C., Lee, W. C., & Li, P. H. 2011. The Study of Relationships among Timing of Financial Reporting Announcements, Stock Market Reactions, and Characteristics of Companies, 2011 Annual Conference of Taiwan Finance Association, Taiwan Finance Association.
23. Lin, C. C., Hua, C. Y., Lee, S. H., & Lee, W. C. 2011. The Policy Consequence of Expensing Stock-based Compensation. 4th International Colloquium on Business & Management Conference, Bangkok, Thailand.
24. Lin, C. C., Lu, J. H., Huang, K. F., & Huang, W. H. 2010. The Study of Alternative Minimum Tax Avoidance and the Role of CPA Tax Attestation, 2010 Accounting Theory and Practice Conference, Taiwan Accounting Association and Tamkang University.
25. Duh, R. R., Lin, C. C., & Lee, W. C. 2010. Determinants and Effectiveness of Knowledge Sharing in CPA Firms, 2010 Accounting Theory and Practice Conference, Taiwan Accounting Association and Tamkang University.
26. Duh, R. R., & Lin, C. C. 2010. Determinants of Auditors' Knowledge Sharing Propensity, American Accounting Association 2010 Annual Meeting, San Francisco, California, USA.
27. Lin, C. C., & Duh, R. R. 2009. Determinants of Auditors' Knowledge Sharing Propensity, 2009 Accounting Theory and Practice Conference, Taiwan Accounting Association and National Cheng Kung University.

28. Duh, R. R., Lee, W. C., & Lin, C. C. 2008. Reversing an Impairment Loss and Earnings Management: The Role of Corporate Governance, 20th Asian Pacific Conference on International Accounting Issues, Paris, France.
29. Duh, R. R., Lee, W. C., & Lin, C. C. 2008. Reversing an Impairment Loss and Earnings Management: The Role of Corporate Governance, American Accounting Association 2008 Annual Meeting, Anaheim, California, USA.

<科技部計畫>

計畫年度：112 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：國立屏東大學會計學系

計畫名稱：企業永續報告績效、盈餘管理與形象管理

執行起迄：2023/08/01~2024/07/31

計畫年度：111 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：國立屏東大學會計學系

計畫名稱：會計師與獨立董事溝通經驗對查核結果之影響-兼論調節效果

執行起迄：2022/08/01~2023/07/31

計畫年度：109 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：國立屏東大學會計學系

計畫名稱：審計委員會任期對財報品質與財報查核時間落差之影響研究

執行起迄：2020/08/01~2021/07/31

計畫年度：107 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：國立屏東大學會計學系

計畫名稱：會計師個人專業特質與查核績效之關聯性研究

執行起迄：2018/08/01~2019/07/31

計畫年度：105 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：國立屏東大學會計學系

計畫名稱：會計師個人審計風格、國際財務報導準則與財務報告可比較性

執行起迄：2016/08/01~2017/07/31

計畫年度：102 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：義守大學會計學系

計畫名稱：庫藏股買回、股利發放與調降營利事業所得稅率之研究

執行起迄：2013/08/01~2014/07/31

計畫年度：100 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：義守大學會計學系

計畫名稱：促產條例落日前後之盈餘管理與租稅規劃-兼論會計師稅務簽證申報功能。

執行起迄：2011/08/01~2012/07/31

計畫年度：99 年度

補助獎勵類別：專題研究計畫

主持人姓名：林靖傑

執行機關：義守大學會計學系

計畫名稱：最低稅負制、盈餘管理與證券交易所所得稅

執行起迄：2010/08/01~2011/07/31

<產學合作計畫>

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：都市更新條例第 67 條第 1 項第 3 款及第 8 款相關稅賦減免實施年限延長稅式支出評估報告

執行起迄：2023/2/15~2023/12/31

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：住宅法第 3、15、16 條修正案相關稅賦稅式支出評估報告

執行起迄：2022/10/1~2023/12/31

教師姓名：林靖傑

工作類別：主持人

單位名稱：教育部體育署

專案案名：運動產業發展條例第 26 條之 2 計入基本所得額陳述意見評估計畫

執行起迄：2022/8/1~2022/11/30

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：都市危險及老舊建築物加速重建條例第八條延長相關稅賦減免稅式支出評估報告專業服務案

執行起迄：2022/01/15~2023/01/15

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：都市更新條例第 67 條第 1 項第 3 款及第 8 款稅賦減免之稅式支出實施成效檢討評估報告委託專業服務案

執行起迄：2022/01/01~2022/06/30

教師姓名：林靖傑

工作類別：主持人

單位名稱：教育部體育署

專案案名：編修運動產業發展條例第 26 條之 2 修正案相關稅賦稅式支出評估計畫

執行起迄：2021/9/1~2022/8/31

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：住宅法第 23 條修正案相關稅賦稅式支出評估報告

執行起迄：2020/12/16~2022/01/31

教師姓名：林靖傑

工作類別：主持人

單位名稱：衛生福利部

專案案名：研訂長期照顧服務機構重大公共建設範圍及撰擬其稅式支出評估報告

執行起迄：2020/11/03~2022/05/02

教師姓名：林靖傑

工作類別：主持人

單位名稱：文化部

專案案名：文化藝術獎助條例新增第 20 條相關稅賦稅式支出評估

執行起迄：2020/09/10~2021/09/10

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：都市危險及老舊建築物加速重建條例第 8 條稅賦稅式支出實施成效報告

執行起迄：2020/05/01~2020/12/30

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：住宅法修正案相關稅賦稅式支出實施成效報告

執行起迄：2019/07/10~2020/06/30

教師姓名：林靖傑

工作類別：主持人

單位名稱：教育部體育署

專案案名：運動產業發展條例第 26 條修正案關於以職業運動推動作為修正標的之相關稅賦稅式支出評估計畫

執行起迄：2019/03/01~2019/12/31

教師姓名：林靖傑

工作類別：主持人

單位名稱：衛生福利部

專案案名：所得稅法第 17 條增列長期照護特別扣除額之稅式支出評估報告

執行起迄：2018/05/08~2018/11/07

教師姓名：林靖傑

工作類別：主持人

單位名稱：教育部體育署

專案案名：所得稅法第 17 條修正案關於運動消費特別扣除額相關稅賦稅式支出評估計畫

執行起迄：2018/01/03~2018/06/30

教師姓名：林靖傑

工作類別：主持人

單位名稱：內政部營建署

專案案名：都市危險及老舊建築物加速重建條例暨都市更新條例稅式支出評估委託專業服務案

執行起迄：2017/10/11~2018/01/10

教師姓名：林靖傑

工作類別：主持人

單位名稱：教育部體育署

專案案名：運動產業發展條例修正案相關稅賦稅式支出評估契約

執行起迄：2017/07/03~2018/06/30

教師姓名：林靖傑

工作類別：主持人      共同主持人:曾雲蘭老師

單位名稱：交通部觀光局

專案案名：發展觀光條例修正案相關稅賦稅式支出評估契約

執行起迄：2017/07/01~2018/06/30

教師姓名：林靖傑

工作類別：主持人      共同主持人: 鄭文治老師

單位名稱：內政部營建署

專案案名：住宅法修正草案相關稅賦稅式支出評估契約

執行起迄：2016/07/01~2016/09/05