

## <校外服務>

中華會計學會學術委員會委員

## <期刊論文>


1. Li, K. F., & Liao, Y. P. (2024). Does the Expanded Audit Report Enhance the Efficient Use of Accounting Information?. *Journal of International Accounting Research*, 23 (3), p.99–p.124. Refereed.
2. Chen, J., Duh, R-R. & Li, K.F. (2020). Does Fee Disclosure Type Matter? Evidence from Price Adjustment in the Audit Market of Taiwan. *Journal of International Accounting Research*, 18(3), p.41-p.61. Refereed.
3. Li, K.F. (2020). The effect of IFRS adoption on foreign portfolio investment and firm investment efficiency. *Review of Securities and Futures Markets*, 32(2), p.1-p.38. Refereed. [TSSCI]
4. Li, K. F. (2019).The Determinants of Audit Fee Disclosure Types and the Audit Fee Competition ° Taiwan Accounting Review, 15 (1), p.1-p.35. Refereed. [TSSCI]
5. Li, K. F. & Chen, Y. S. & Chang, L. L. (2019). Is the Audit Market of Listed Companies in Taiwan Competitive? The Perspective from Audit Fee. *Journal of Management & Systems*, 46(1), p.1-p.41. Refereed. [TSSCI]
6. Li, K. F. (2018). Auditor Quality Attributes, the Comparability of Financial Statements and Investment Efficiency. *NTU Management Review*, 28(2), p.129-p.167. Refereed. [TSSCI]
7. Li, K. F. & Chen, Y. S. & Han, Y. L. & Tu, Y. J. (2017). Financial Statement Comparability, Intangible Assets and the Cost of Equity Capital. *Journal of Management & Systems*, 24(1), p.103-p.134. Refereed. [TSSCI]
8. Li K. F. & Liao, Y.P. (2017). The effect of directors' and officers' Insurance on Audit fees: The Case of an Emerging Economy. *Asian Review of Accounting*, 25(2), p.174-p.190. Refereed.
9. Liao, Y.P., Li, K. F. & Hung, S.M. (2017). Does the Conflict of Interest Matter for Credit Ratings? The Impact of the Client's Economic Importance and the CRA Tenure. *Asia-Pacific Journal of Accounting*, 24 (3-4), p.302-p.322. Refereed. [SSCI]
10. Liao, Y. P. & Li, K. F. (2017). Does Directors' and Officers' Liability Insurance Induce Bank Risk-Taking? Evidence from Taiwan. *Asia-Pacific Journal of Financial Studies*, 46(1), p.64-p.86. Refereed. [SSCI]
11. Li, K. F. & Ou, C. S. & Lin, T. T. (2016). Interacting Effects of Training Activities, Capital Intensity and Organization Performance: Evidence from Information and Electronics Industries. *Journal of Accounting Review*, 62, p.111-p.142. Refereed. [TSSCI]
12. Li, K.F. & Liao, Y. P. (2016). The Effect of IFRS Convergence on the Quality of Financial Reporting: A Perspective from the Matching Principle. *Review of Securities and Futures Markets*, 28(3), p.93-p.130. Refereed. [TSSCI]
13. Li K. F. & Liao, Y.P. & Weng, W. J. (2016). How Do Characteristics of The Board Affect A Bank's Credit Rating? *Soochow Journal of Accounting*, 6(2), p.39-p.54. Refereed.
14. Li, K. F. & Liao, Y. P. (2014). Does Directors' and Officers' Liability Insurance and Investment Efficiency: Evidence from Taiwan. *Pacific-Basin Finance Journal*, 29, p.18-p.34. Refereed.


15. Li, K. F. & Chu, L. L. & Li, S. H. (2011). Fee Cutting on Initial Engagement and Auditors Independence: Evidence from Going Concern Audit Opinion. Review of Securities and Futures Markets, 23(3), p.1-p.38. Refereed.[TSSCI]

### <研討會論文>

1. 李貴富，機構投資人分心程度與會計師報導行為：來自關鍵查核事項的實證分析，2023 會計趨勢論壇:AI 應用與數位轉型，2023 年 12 月，台南市
2. Li, K. F. (2018). The Benefits of Directors' and Officers' Insurance: A Test of the Talent Attraction Hypothesis. 2018 International Congress on Banking, Economics, Finance, and Business.
3. Li, K.F. (2017). IFRS adoption, foreign portfolio investment and firm investment efficiency , 2017 Accounting Theory and Practice Conference & 2017 Asian Accounting Conference.
4. Li, K.F. (2017). The Benefits of Directors' and Officers' Insurance: A Test of the Talent Attraction Hypothesis. 2017 AFAANZ Conference.
5. Li, K.F. (2015). The determinants of the types of audit fee disclosure and large audit firm fee premium: The price competition and perspective. 2015 Accounting Theory and Practice Conference.
6. Li, K.F. & Liao, Y.P. (2014). Does directors' and officers' liability insurance induce bank risk taking? The 3rd International Symposium on Business and Social Science.
7. Li, K.F. & Liao, Y. P. (2013). Directors' and officers' liability insurance and investment efficiency: evidence from Taiwan. 14th Annual Conference of the Asian Academic Accounting Association.
8. Yang, Y.J., Li, K .F., Wang, H. & Ko, C. Y. (2012). The effects of shared audit opinions on perceptions of audit quality and equity valuation. 2012 Accounting Theory and Practice Conference.
9. Li, K. F. & Chen, Y.S. (2011). Using predicted probability to compare groups in logit and probit model: Evidence from the moderating effect of Procomp. 2011 Accounting Theory and Practice Conference.

### <科技部計畫>

 計畫年度:112 年度  
補助獎勵類別: 科技部  
主持人姓名:李貴富  
執行機關: 國立屏東大學會計學系  
計畫名稱: 新租賃準則、誘因機制與股價崩盤風險。  
執行起迄: 2023/08/01~2024/07/31

 計畫年度:111 年度  
補助獎勵類別: 科技部  
主持人姓名:李貴富

執行機關：國立屏東大學會計學系  
計畫名稱：機構投資人分心、新式查核報告與管理當局繼續經營報導相關  
議題之研究。  
執行起迄：2022/08/01~2023/07/31

✚ 計畫年度:110 年度  
補助獎勵類別：科技部  
主持人姓名:李貴富  
執行機關：國立屏東大學會計學系  
計畫名稱：新式查核報告的經濟後果:財務報導行為及治理結構觀點。  
執行起迄：2021/08/01~2022/07/31

✚ 計畫年度:109 年度  
補助獎勵類別:專題研究計畫  
主持人姓名:李貴富  
執行機關：國立屏東大學會計學系  
計畫名稱：關鍵查核事項的資訊角色:多重觀點。  
執行起迄：2020/08/01~2021/07/31

✚ 計畫年度:108 年度  
補助獎勵類別:專題研究計畫  
主持人姓名:李貴富  
執行機關：國立屏東大學會計學系  
計畫名稱：查核價值、關鍵查核事項與財務報表偏離程度所衍生重要議題  
之研究。  
執行起迄：2019/08/01~2020/07/31

✚ 計畫年度:106 年度  
補助獎勵類別:專題研究計畫  
主持人姓名:李貴富  
執行機關:國立屏東大學會計學系  
計畫名稱：財務報表可比性、事務所合併及產品市場競爭所衍生重要議題  
研究。  
執行起迄：2017/08/01~2018/07/31

✚ 計畫年度:105 年度  
補助獎勵類別:專題研究計畫  
主持人姓名:李貴富

執行機關:銘傳大學會計學系

計畫名稱:查核風格、財務報表可比性與分攤式審計意見所衍生重要議題之研究。

執行起迄:2016/08/01~2017/07/31



計畫年度:104 年度

補助獎勵類別:專題研究計畫

主持人姓名:李貴富

執行機關:銘傳大學會計學系

計畫名稱:董監事及重要職員責任保險之成本效益分析:人才吸引假說測試與會計師觀點。

執行起迄:2015/08/01~2016/07/31



計畫年度:103 年度

補助獎勵類別:專題研究計畫

主持人姓名:李貴富

執行機關:銘傳大學會計學系

計畫名稱:公費揭露型態、大型會計師事務所公費溢酬與資金成本。

執行起迄:2014/08/01~2015/07/31



計畫年度:102 年度

補助獎勵類別:專題研究計畫

主持人姓名:李貴富

執行機關:銘傳大學會計學系

計畫名稱:查核品質屬性、財務報表可比性與經濟後果。

執行起迄:2013/08/01~2014/07/31



計畫年度:101 年度

補助獎勵類別:專題研究計畫

主持人姓名:李貴富

執行機關:銘傳大學會計學系

計畫名稱:冷靜期中會計師選任、產業經驗與審計品質之探討:中國證據。

執行起迄:2012/08/01~2013/07/31



計畫年度:100 年度

補助獎勵類別:專題研究計畫

主持人姓名:李貴富

執行機關:銘傳大學會計學系

計畫名稱：以預測機率法比較 logit 與 probit 模型中之群組差異：以博達  
案調節效果為例。

執行起迄：2011/04/01~2012/03/31