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<專長領域>

財務會計(包含國際會計準則及財務健診)\商業會計法\公司治理專題\ERP 商業套件

<聯絡資訊>

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1. 台灣組織與管理學會-組織與管理(TSSCI)期刊評審
2. 中華民國企業管理學會-管理與系統(TSSCI)期刊評審
3. 國立中興大學應用經濟學系-應用經濟論叢(TSSCI)期刊評審
4. 財團法人逢甲會計教育基金會-會計與公司治理期刊評審
5. 勞動部勞動力發展署技能檢定中心監評人員(會計類科)
6. 社團法人中華民國會計師公會全國聯合會會計專業認證命題委員
7. 專技人員記帳士考試命題委員
8. 國家科學及技術委員會-專題研究計畫管理類審查員

<期刊論文>

1. Wu, C. Y. H., Tsao, S. M. & **Lin, C. H.(林哲弘)** (2025). Accounting Conservatism, Corporate Diversification and Firm Value. ***Review of Quantitative Finance and Accounting***, 64, p.371-p.415. [Third & corresponding author, **NSTC Accounting journal A$_{\text{Tier-2}}$ level**; DOI: https://doi.org/10.1007/s11156-024-01308-x].

2. **Lin, C. H.(林哲弘),** Tsao, S. M. & Chen, Y. L. (2024). Founding Family Ownership, Earnings Management and Voluntary Disclosure: The Socioemotional Wealth Perspective. ***Taiwan Accounting Review***, 20 (2), p.241-p.302. [First & corresponding author, **TSSCI**; DOI: 10.6538/TAR.202412_20(2).0003].

3. Wu, C. Y. H., Hsu, H. H., & **Lin, C. H. (林哲弘)** (2024). Do Family Ownership and Control Influence the Consequences of IFRS Adoption? ***Corporate Governance: An International Review***, 32 (2), p.348-p.371. [Third & corresponding author, **SSCI**; DOI: https://doi.org/10.1111/corg.12537].

4. Tsao, S. M. & **Lin, C. H. (林哲弘)** (2023). Forward-looking MD&A Disclosures and Post-Earning Announced Drift. ***Taiwan Accounting Review***, 19 (2), p.231-p.284. [Second & corresponding author, **TSSCI**; DOI:10.6538/TAR.202312_19(2).0003].

5. **Lin, C. H. (林哲弘)** & Tsao, S. M. (2023). Family Heterogeneity and Internal Control Deficiencies: The Role of Directors' and Officers' Liability Insurance. ***Journal of Management and Systems***, 30 (4), p.443-p.491. [First & corresponding author, **TSSCI**; DOI:10.29416/JMS.202310_30(4).0003].

6. Hsu, H. H., Tsao, S. M. & **Lin, C. H. (林哲弘)** (2022). Family Ownership, Family Identity of CEO, and Accounting Conservatism: Evidence from Taiwan. ***Accounting Forum***, 46 (4), p.315-p.343. [Third & corresponding author, **SSCI**; DOI: 10.1080/01559982.2021.1957542].

7. Tsao, S. M. & **Lin, C. H. (林哲弘)**& Keung, E. C. (2022). Do Conference Calls Facilitate the Market Participants' Use of DuPont Analysis. ***Review of Securities & Futures Markets***, 34 (1), p.65-p.134. [Second & corresponding author, **TSSCI**; DOI:10.6529/RSFM.202203_34(1).0002].

8. **Lin, C. H. (林哲弘)** & Tsao, S. M. (2021). Family Identity, Family Ownership Control, Dynastic Succession and Cash Holdings. ***Organization & Management***, 14 (2), p.71-p.124. [First & corresponding author, **TSSCI**; DOI: 10.3966/199687602021081402004].

9. Hsu, H. H., **Lin, C. H. (林哲弘)** & Tsao, S. M. (2018). Founding Family and Auditor Choice: Evidence from Taiwan. ***Corporate Governance: An International Review***, 26 (2), p.118-p.142. [Second & corresponding author, **SSCI**; DOI: 10.1111/corg.12226].

10. **Lin, C. H. (林哲弘)** (2018). The Determinants of Achieving Family Business Excellence: Conservative Quality Perspective? ***Total Quality Management & Business Excellence***, 29 (13), p.1503-p.1520. [First & corresponding author, **SSCI**; DOI: 10.1080/14783363.2016.1272407].

11. Tsao, S. M. & **Lin, C. H. (林哲弘)** (2016). Do Analysts’ Cash Flow Forecasts Help Investors? ***Actual Problems in Economics***, 184 (10), p.361-p.370. [Second & corresponding author, **EconList**].

12. **Lin, C. H. (林哲弘),** Tsao, S. M. & Hsu, S. Y. (2016). Does the Way of Compensation Disclosure Really Affect the CEOs Turnover-Performance Sensitivity? ***Journal of Accounting and Corporate Governance***, 11 (2), p.35-p.64. [First & corresponding author, Blind Review System].

13. Tsao, S. M., **Lin, C. H. (林哲弘)**& Chen, Vincent Y. S. (2015). Family Ownership as a Moderator between R&D Investment and CEO Compensation, ***Journal of Business Research***, 68 (3), p.599-p.606. [Second & corresponding author, **SSCI**; DOI: 10.1016/j.jbusres.2014.09.001].

14. **Lin, C. H. (林哲弘)**& Hsu, Y. P. (2014). The Impact of Family Firm and Financial Crisis on International Diversification-Performance, ***Journal of Audit & Economics***, 6, p.89-p.93. [First & corresponding author, **CSSCI**].

15. Tsao, S. M. & **Lin, C. H. (林哲弘)** (2012). The Association between Founding Family Ownership and the Properties of Management Voluntary Earnings Forecasts, ***Soochow Journal of Accounting***, 4 (2), p.71-p.113. [Second & corresponding author, Blind Review System].

16. Tsao, S. M., Chi, H. Y. & **Lin, C. H. (林哲弘)** (2011). Spillover Effects of Taiwan

Direct Investment on Innovation activities of China Listed Companies, ***Soochow Journal of Accounting***, 3 (2), p.23-p.47. [Third & corresponding author, Blind Review System].

<Working papers>

1. Audit Partner Quality, Footnote Disclosure Tone, and the Informativeness of Earnings and Returns (with Professor Tsao and teams).

2. Customer MD&A Tone and Supplier Relationship-Specific Investment (with Professor Tsao and teams).

3. The Relationship Between ESG Performance and Executive Compensation: The Moderating Role of Socio Emotional Wealth in Family Firms (with Professor Tsao and teams).

4. The Impact of Qualitative Disclosures in the 10-K Filings on Abnormal Accrual Mispricing (with Professor Tsao and teams).

5. MD&A Disclosure Tone and the Mispricing of Abnormal Accruals (with Professor Tsao and teams).

6. The Impact of Annual Report Readability on IPO Market Reactions (with Professor Tsao and teams).

7. 家族社會情感財富與內外部溝通頻率之影響-兼論監督角色之性別觀點。

<研討會論文>

1. **Lin, C. H.** (2025). Assessing Financial Reporting Quality of Family Firms: The Socioemotional Wealth Perspective. ***2025 International Conference on Economics Finance and Accounting (ICEFA), Tokyo, Japan.***

2. **Lin, C. H.** (2024). Can a Voluntary Sustainability Committee Improve the Readability of Sustainability Reports? ***2024 Taiwan Accounting Association Annual Conference-The New Era of Sustainability Reporting, National Taipei University, Taipei, Taiwan.***

3. **Lin, C. H.** & Tsao, S. M. (2023). How to Interpret the Financial Phenomenon of Family Firms in Socioemotional Wealth? ***2023 The 6th International Academic Conference on Management and Economics, University of Oxford, United Kingdom.***

4. **Lin, C. H.** & Tsao, S. M. (2022). Socioemotional Wealth and Financial Reporting Decision in Family Firms. ***2022 Accounting Theory and Practice Conference, National Cheng Kung University, Tainan, Taiwan.***

5. **Lin, C. H.** (2020). Family Heterogeneity and Cash Holdings. ***2020 11th CSBF Cross-Strait Financial Conference, Miaoli, Taiwan***.
6. Kung, T. W. & **Lin, C. H.** (2019). The Association between Founding Family Ownership and Internal Control Weakness. ***2019 Management Performance & Strategy Conference, Taipei, Taiwan***.
7. Ho, S. Y. & **Lin, C. H.** (2019). Does Founding Family Ownership Disclose its Corporate Social Responsibility Reporting? ***2019 Management Performance & Strategy Conference, Taipei, Taiwan***.
8. Hsu, H. H., **Lin, C. H.** & Tsao, S. M. (2018). Does the Socioemotional Wealth Perspective of Founding Family Ownership Matter when Choosing a Conservative Finance Strategy? ***2018 Academic Conference on Intelligent Finance & Business Management, Tainan, Taiwan.***
9. **Lin, C. H.** & Tsao, S. M. (2017). Accounting Conservatism and Corporate Diversification. ***2017 Accounting Theory and Practice Conference & Asian Accounting Associations Conference, Taipei, Taiwan***.
10. **Lin, C. H.** & Hsu, Y. P. (2016). Analyst Cash Flow Forecasts and Accrual Quality. ***2016 Accounting Theory & Practice Conference, Taipei, Taiwan***.
11. **Lin, C. H.** & Hsu, Y. P. (2015). The Association between Founding Family Ownership and CEO Turnover-Performance Sensitivity. ***2015 Accounting Theory & Practice Conference, Taipei, Taiwan***.
12. **Lin, C. H.** & Hsu, Y. P. (2014). Controlling Shareholders and Corporate Performance- Discussion from a Different perspective. ***2014 Accounting Theory & Practice Conference, Taipei, Taiwan***.
13. **Lin, C. H.** & Tsao, S. M. (2013). Founding Family Ownership and Audit Quality. ***2013 Cross-Strait Academic Conference & Symposium on Accounting, Taipei, Taiwan.***
14. **Lin, C. H.** (2013). The Determinants of CEO Compensation in R&D-Intensive Industry: The Moderating Effects of Family Ownership. ***2013 Accounting Theory & Practice Conference, Taipei, Taiwan***.
15. Tsao, S. M. & **Lin, C. H.** (2012). Family Ownership and Voluntary Management Earnings Forecasts. ***2012 Accounting Theory & Practice Conference, Taipei, Taiwan***.
16. Tsao, S. M. & **Lin, C. H.** (2010). Family Ownership and Accounting Conservatism. ***2010 Accounting Theory & Practice Conference, Taipei, Taiwan***.

17. Tsao, S. M., Chin, C. L. & **Lin, C. H.** (2009). Ownership Structure and Firm Diversification. ***2009 Accounting Theory & Practice Conference, Tainan, Taiwan.***

18. **Lin, C. H.** & Li, H. P. (2008). The Association between Transparency, Stability of Organization and personnel on EVA® - The Influence of Family Control. ***2008 Accounting Theory & Practice Conference, Tainan, Taiwan.***

<國科會計畫>

- 計畫年度：115 年度
  補助獎勵類別：專題研究計畫
  主持人姓名：林哲弘
  執行機關：國立屏東大學會計學系
  計畫名稱：家族永續報告書之文字管理及其爭議事件嚴重嗎?-兼論設立永續發展委員會及永續長之影響
  執行起迄：2026/08/01~2027/07/31

- 計畫年度：113 年度
  補助獎勵類別：專題研究計畫
  主持人姓名：林哲弘
  執行機關：國立屏東大學會計學系
  計畫名稱：家族社會情感財富與內外部溝通頻率及後續對文字管理之影響–兼論監督角色之性別觀點
  執行起迄：2024/08/01~2025/12/31

- 計畫年度：111 年度
  補助獎勵類別：專題研究計畫
  主持人姓名：林哲弘
  執行機關：國立屏東大學會計學系
  計畫名稱：新型冠狀病毒大流行下家族企業之政府補助政策–家族社會情感財務之新視角
  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：林哲弘
  執行機關：國立屏東大學會計學系
  計畫名稱：強化或破壞？以社會情感財富論家族企業刪減研發支出之行為
  執行起迄：2020/08/01~2021/12/31

- 計畫年度：108 年度
  補助獎勵類別：專題研究計畫
  主持人姓名：林哲弘
  執行機關：中信學校財團法人中信金融管理學院財務金融學系
  計畫名稱：家族企業是否更有可能承保董監事責任保險 – 以家族社會情感財富理論來探討
  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：林哲弘
  執行機關：中信學校財團法人中信金融管理學院財務金融學系
  計畫名稱：家族之社會情感財富理論如何解釋家族企業之現金持有政策
  執行起迄：2017/08/01~2018/12/31

<先導型研究計畫>

- 計畫年度：111 年度
  補助獎勵類別：專題研究計畫
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  執行機關：國立屏東大學會計學系
  計畫名稱：家族股權特色與採用國際財務報導準則之經濟後果
  執行起迄：2022/01/01~2022/12/31

- 計畫年度：111 年度
  補助獎勵類別：教學實踐研究計畫
  主持人姓名：林哲弘
  執行機關：國立屏東大學會計學系
  計畫名稱：Kahoot!互動化教學對嵌入會計學內容之學習效果
  執行起迄：2022/08/01~2022/12/31

<大專學生研究計畫>

- 計畫年度：107 年度
  補助獎勵類別：大專生研究計畫
  指導學生：何澍亞
  計畫名稱：家族企業對企業社會責任報告書的揭露意願
  執行起迄：2018/07/01~2019/02/28