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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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個人網頁：

<校外服務>

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. 勞動部勞動力發展署技能檢定中心監評人員(會計類科)
5. 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
6. 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. **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].
2. Wu, C. Y. H., Tsao, S. M. & **Lin, C. H.(林哲弘)** (2024). Accounting conservatism, Corporate Diversification and Firm Value. *Review of Quantitative Finance and Accounting*, publication online. [Third & corresponding author, NSTC Accounting journal ATier-2 level; DOI: 10.1007/s11156-024-01308-x].
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].

<研討會論文>

1. **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.*
2. **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.*
3. **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.*
4. **Lin, C. H.** (2020). Family Heterogeneity and Cash Holdings. *2020 11th CSBF Cross-Strait Financial Conference, Miaoli, Taiwan.*
5. Kung, T. W. & **Lin, C. H.** (2019). The Association between Founding Family Ownership and Internal Control Weakness. *2019 Management Performance & Strategy Conference, Taipei, Taiwan.*
6. Ho, S. Y. & **Lin, C. H.** (2019). Does Founding Family Ownership Disclose its Corporate Social Responsibility Reporting? *2019 Management Performance & Strategy Conference, Taipei, Taiwan.*
7. 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.*
8. **Lin, C. H.** & Tsao, S. M. (2017). Accounting Conservatism and Corporate Diversification. *2017 Accounting Theory and Practice Conference & Asian Accounting Associations Conference, Taipei, Taiwan.*
9. **Lin, C. H.** & Hsu, Y. P. (2016). Analyst Cash Flow Forecasts and Accrual Quality. *2016 Accounting Theory & Practice Conference, Taipei, Taiwan.*

10. **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.*
11. **Lin, C. H. & Hsu, Y. P. (2014).** Controlling Shareholders and Corporate Performance- Discussion from a Different perspective. *2014 Accounting Theory & Practice Conference, Taipei, Taiwan.*
12. **Lin, C. H. & Tsao, S. M. (2013).** Founding Family Ownership and Audit Quality. *2013 Cross-Strait Academic Conference & Symposium on Accounting, Taipei, Taiwan.*
13. **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.*
14. **Tsao, S. M. & Lin, C. H. (2012).** Family Ownership and Voluntary Management Earnings Forecasts. *2012 Accounting Theory & Practice Conference, Taipei, Taiwan.*
15. **Tsao, S. M. & Lin, C. H. (2010).** Family Ownership and Accounting Conservatism. *2010 Accounting Theory & Practice Conference, Taipei, Taiwan.*
16. **Tsao, S. M., Chin, C. L. & Lin, C. H. (2009).** Ownership Structure and Firm Diversification. *2009 Accounting Theory & Practice Conference, Tainan, Taiwan.*
17. **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：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：2024/08/01~2025/07/31

✚ 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
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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
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
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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