

# Sylvia Hsingwen Hsu, MD, PhD, CPA-CGA

Associate Professor of Accounting

January 2016

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## EDUCATION

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2010 CPA-CGA (Certified General Accountant)  
2006 PhD in Accounting (Minor Economics), University of Wisconsin-Madison  
2000 MBA, National Chengchi University, Taipei, Taiwan  
1992 MD, Taipei Medical University, Taipei, Taiwan

## EMPLOYMENT

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2012-present Associate Professor, Schulich School of Business, York University  
2006–2012 Assistant Professor, Schulich School of Business, York University  
2001–2006 Instructor, School of Business, University of Wisconsin-Madison  
2000–2001 Auditing Physician/Auditing Anesthesiologist, Central Health Insurance Bureau, Taipei  
1999–2001 Chief, Department of Anesthesiology, Sanchung Hospital, Taipei County  
1996–1999 Attending Physician, Department of Anesthesiology, National Taiwan University Hospital  
1992–1996 Resident Physician, Department of Anesthesiology, National Taiwan University Hospital

## RESEARCH AND TEACHING INTERESTS

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**Research Interests:** Management accounting: performance measures and incentives, the use of cost information, strategic cost management, capacity-planning and pricing decisions, health care cost management and health service research, business ethics

**Teaching Interests:** Management accounting, Management control systems, Financial accounting

## RESEARCH GRANTS

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2014 SSHRC– Insight Development Grants (IDG) competition, \$57,000. “Moral Reasoning, Social Preferences, and Hones Reporting” (Principal investigator; with Janne Chung)

2014 York University SSHRC Small Research Grant, \$1,500. “Moral Reasoning, Social Preferences, and Hones Reporting”

2010 SSHRC–RDI competition, \$31,994. “Infectious Ethics: Experimental Evidence” (Principal investigator; with Janne Chung)

2009 York University SSHRC Small Research Grant, \$3,000. “Infectious Ethics: Experimental Evidence”

2009 Schulich Junior Faculty Fund, \$1,000

2007 CMA/CAAA Research Grant, \$10,000, “The Dynamic Relation between Cost Information and Price” (Principal investigator; with Johnny JiungYee Lee)

## SCHOLARLY AND PROFESSIONAL CONTRIBUTIONS

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**Peer-Reviewed Academic Publications:**

13. Chung, Janne, and Sylvia H. Hsu. "The Effect of Cognitive Moral Development on Honesty in Managerial Reporting." *Journal of Business Ethics*, forthcoming
12. Chan, Yee-Ching Lilian, and Sylvia H. Hsu. 2014 "Performance-Based Compensation and Quality Improvement Plans in Ontario Hospitals." *International Journal of Management Accounting Research* 4(1): 1–22.
11. Bai, Ge, Sylvia H. Hsu, and Ranjani Krishnan. 2014. "Accounting Performance and Capacity Investment Decisions: Evidence from California Hospitals." *Decision Sciences Journal* 42 (2), 309–339.
10. Hsu, Sylvia H., and Sandy Qu. 2012. "Strategic Cost Management Strategy and Institutional Changes in Hospitals." *European Accounting Review* 21 (3): 499–531. (*Social Science Citation Indexed* journal, impact factor: 1.47, JCR, 2010).
9. Hsu, Sylvia H., and Johnny JungYee Lee. 2012. "Timing of Sale, Pricing, and Cost Information: Evidence from the Airline Industry." *Accounting Perspectives* 11 (3): 197–209.
8. Wang, Shi-Yi, Li-Kuei Chen, Sylvia H. Hsu\*, and Shih-Chieh Wang. 2012. "Health Care Utilization and Health Outcomes: A Population Study of Taiwan." *Health Policy and Planning* 27 (7): 590–599. (impact factor: 3.06, rank: 4th of 67 journals in the Health Policy & Services category, JCR 2012).
7. Hsu, Sylvia H. 2011. "Cost Information and Pricing: Empirical Evidence." *Contemporary Accounting Research* 28 (2): 554–579 (*Financial Times* ranked journal).
6. Wang, Shi-Yi, Sylvia H. Hsu\*, and Li-Kuei Chen. 2009. "The Impact on Neonatal Mortality of Shifting Childbirth Services among Levels of Hospitals: Taiwan's Experience." *BMC Health Services Research* 9: 94 (*Science Citation Indexed* journal, impact factor: 1.77, JCR, 2012).
5. Hsu, Sylvia H. 2008. "Allocation Information and Operational Strategies." *Information Systems Management* 25 (3): 258–265 (*Science Citation Indexed* journal).
4. Hsu, Hsing-Wen, Ya-Jung Cheng, Li-Kuei Chen, et al. 2003. "Differential Analgesic Effect of Tenoxicam on the Wound Pain and Uterine Cramping Pain after Cesarean Section." *The Clinical Journal of Pain* 19 (1): 55–58 (*Science Citation Indexed* journal, impact factor: 3.11, JCR, 2010).
3. Chen, Li-Kuei, Hsing-Wen Hsu, Chun-Jung Lin, et al. 2000. "Effects of Epidural Fentanyl on Labor Pain during the Early Period of the First Stage of Induced Labor in Nulliparous Women." *Journal of the Formosan Medical Association* 99 (7): 549–553 (*Science Citation Indexed* journal).
2. Hsu, Hsing-Wen, Chi-Hsiang Huang, Yi Chang, et al. 1996. "Perioperative Alterations of the Thromboelastography in Patients Receiving One-stage Bilateral Total Knee Arthroplasty." *Acta Anesthesiologica Sinica* 34: 129–134.
1. Hsu, Hsing-Wen, Wen-Yeong Hou, Li-Hsin Lee, et al. 1995. "Comparative Study of Analgesic Efficacy between Codeine and Propoxyphene in Cancer Pain." *The Chinese Journal of Pain* 5: 147–156.

\* Corresponding author

Completed Working Papers:

5. Wang, Shi-Yi, Sylvia H. Hsu, Cary P. Gross, Tara Sanft, Amy J Davidoff, and James B. Yu “Change in Health-Related Quality of Life among Cancer Survivors: A Population-Level Analysis. Under revision to be resubmitted to “*Value in Health*.”
4. Chan, Yee-Ching Lilian, and Sylvia H. Hsu. Target Setting and Ratcheting: A Case Study of Ontario Hospitals’ Quality Improvement Plans.
3. Sylvia H. Hsu. and Janne, Chung. “Moral Reasoning, Distributional Inequity and Honest Reporting.”
2. Hsu, Sylvia H. and Janne Chung. “Infectious Ethics: Experimental Evidence.”
1. Yu, Hong-Chao, and Sylvia H. Hsu. “Truth-Telling in Capital Budgeting: Wealth Maximization, Distributional Fairness, and Reciprocity.”

#### **INVITED PRESENTATIONS AND CONFERENCE PRESENTATIONS**

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41. “Moral Reasoning, Distributional Inequity and Honest Reporting” Accounting Theory and Practice Conference, Tainan, Taiwan, 2015
40. Discussion: Business Group, Ownership Type, and Investment Efficiency: Evidence from China. Accounting Theory and Practice Conference, Tainan, Taiwan, 2015
39. “Discussion: The United States Federal Budget Project.” American Accounting Association, Northeastern region conference, Providence, RI, 2015.
38. “Moral Reasoning, Distributional Inequity and Honest Reporting” American Accounting Association, Northeastern region conference, Providence, RI, 2015.
37. “Moral Reasoning, Distributional Inequity and Honest Reporting” Schulich School of Business, Accounting Research Seminar Series, October 2015.
36. Target Setting, Incentive Pay and Performance: A Case Study of Ontario Hospitals’ Quality Improvement Plans, The ASAC 2015 Conference, Halifax, Nova Scotia.
35. “Moral Reasoning, Distributional Inequity and Honest Reporting.” Schulich School of Business, Schulich Research Day, January 2015.
34. “Changes in Health-Related Quality of Life among Cancer Survivors: A Population Analysis.” Medical decision making Society for Medical Decision Making Annual Meeting, the Top Ranked Abstract Session. Miami, FL, 2014 (presented by coauthor, Shiyi Wang)
33. The Effect of Cognitive Moral Development on Honesty in Managerial Reporting.” European Accounting Association Annual (EAA) Conference 2014. (presented by coauthor, Janne Chung)
32. “The Effect of Cognitive Moral Development on Honesty in Managerial Reporting.” National Chengchi University, Taiwan. 2013.
31. “The Effect of Cognitive Moral Development on Honesty in Managerial Reporting.” American Accounting Association, ABO conference, San Diego, CA, 2013.

30. "The Effect of Cognitive Moral Development on Honesty in Managerial Reporting." American Accounting Association, Mid-Atlantic region conference, Parsippany, NJ, 2013.
29. "The Effect of Cognitive Moral Development on Honesty in Managerial Reporting." Schulich School of Business, Schulich Research Day, January 2013.
28. "Infectious Ethics: Experimental Evidence." National Chengchi University, Taipei, Taiwan, December 2011.
27. "Discussion: The Use of Balanced Scorecard Measures in Executive Incentives and Firm Performance." AAA Annual Conference, Denver, CO, August 2011.
26. "Accounting Performance and Capacity Investment Decisions." CAAA Annual Conference, Toronto, ON, May 2011. (Presented by coauthor, Ge Bai)
25. "Cost Management Strategy and Real Activities Manipulation: Strategic Responses to Institutional Changes in Hospitals." International Symposium of Management Accounting and Controls (ISMAC), Beijing, China, June 2010.
24. "Discussion: 'Organic Development of Financial Supervision Architecture: Regulatory Risk and Controls for a Global Financial Centre.'" International Symposium of Management Accounting and Controls (ISMAC), Beijing, China, June 2010.
23. "Cost Management Strategy and Real Activities Manipulation: Strategic Responses to Institutional Changes in Hospitals." The 12th Annual Alternative Accounts Conference and Workshop, Toronto, ON, April 2010.
22. "Cost Information and Pricing: Empirical Evidence." The CAR conference, Montreal, QC, November 2009.
21. "Accounting Performance, Cost Structure, and Firm's Capacity Investment Decisions." AAA Annual Conference, New York, NY, August 2009.
20. "Discussion: 'Board Contribution to Strategic Change and Firm Performance: A Longitudinal Case Study.'" CAAA Annual Conference, Montreal, QC, June 2009.
19. "Timing of Sale, Pricing, and Cost Information: Evidence from the Airline Industry." CAAA Annual Conference, Montreal, QC, June 2009.
18. "Accounting Performance, Cost Structure, and Firm's Capacity Investment Decisions" Symposium on Performance Measures and Health Care, Atkinson School of Administrative Studies and Research Office, York University, April 2009.
17. "Accounting Performance, Cost Structure, and Firm's Capacity Investment Decisions." AAA Management Accounting Section Research Conference, St. Petersburg, FL, January 2009.
16. "Accounting Performance, Cost Structure, and Firm's Capacity Investment Decisions." Schulich School of Business, October 2008.
15. "The Impact of Decreasing Medical Utilization on Health Outcomes Due to the SARS Epidemic: Taiwan's Experience." Academy Health Annual Research Conference, Washington, D.C., June 2008.

14. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." CAAA Annual Conference, Halifax, NS, June 2007.
13. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." AAA Annual Conference, Washington, D.C., August 2006.
12. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." Global Management Accounting Research (GMAR) Symposium, Copenhagen, Denmark, June 2006.
11. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." European Accounting Association Annual (EAA) Conference, Dublin, Ireland, March 2006.
10. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." National University of Singapore, Singapore, March 2006.
9. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." Singapore Management School, Singapore, March 2006.
8. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." Northeastern University, March 2006.
7. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." Schulich School of Business, January 2006.
6. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." AAA Management Accounting Section Research Conference, Tampa, FL, January 2006.
5. "The Use of Cost Information in Pricing Decisions: Empirical Evidence." University of Wisconsin-Madison, September 2005.
4. "Market Power, Cost Shifting and Efficiency." AAA Annual Conference, San Francisco, CA, August 2005.
3. "Market Power, Cost Shifting and Efficiency." European Accounting Association (EAA) Annual Conference, Gothenburg, Sweden, May 2005.
2. "Does Cost Shifting Impair the Efficiency of Hospitals?" AAA Management Accounting Section Research Conference, Miami, FL, January 2004.
1. "Does Cost Shifting Impair the Efficiency of Hospitals?" University of Wisconsin-Madison, November 2003.

## **HONOURS**

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Top Ranked Abstract, "Changes in Health-Related Quality of Life among Cancer Survivors: A Population Analysis." Medical decision making Society for Medical Decision Making Annual Meeting, 2014.

Best paper award of the American Accounting Association Annual Conference, Management Accounting Section, "The Use of Cost Information in Pricing Decisions: Empirical Evidence," 2006

American Accounting Association Management Accounting Section Doctoral Consortium Fellow, 2003, 2004, 2006

Accounting Summer Scholarship, University of Wisconsin-Madison, 2003, 2004

Big 10+ Doctoral Consortium fellow, 2002

Yi Shun Ruo Scholarship, National Chengchi University, 1998

Benevolence Scholarship, Taipei Medical College, 1990

Dr. Huang Chi-Shin's Scholarship, Taipei Medical College, 1988, 1989

## **TEACHING**

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York University

- ACTG 5210 Management Accounting (MBA core course), summer 2008, winter 2009
- ACTG 2020 Management Accounting Concepts (BBA core course), winter/fall 2007, fall 2008, fall 2009, winter/fall 2010, winter/fall 2011, winter/fall 2012, winter/fall 2013, winter/fall 2014, winter 2015

University of Wisconsin-Madison, School of Business

- Instructor of Accounting Principles (ACCT IS 300), summer 2005
- Instructor of Introductory Managerial Accounting (ACCT IS 211), fall 2002, spring/fall 2003
- Instructor of Introductory Financial Accounting (ACCT IS 100), summer 2002

## **SERVICES TO ACADEMIC & ACCOUNTING PROFESSIONAL COMMUNITY**

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Editorial Board—TheScientificWorldJOURNAL, Public Health Domain

Reviewer— Social Sciences and Humanities Research Council (SSHRC) of Canada, Insight Development Grants (IDG) application, 2015.

Ad Hoc Reviewer—*Accounting Perspectives; Contemporary Accounting Research; European Accounting Review; European Journal of Operational Research; Health Economics, Policy and Law; Information Systems Management; International Journal of Management Accounting Research; Journal of Business Ethics. Health Policy and Planning, Journal of Management Accounting Research; PLOS ONE*

Conference Reviewer—AAA Annual conference, 2006, 2007, 2008, 2011; AAA Management Accounting Mid-Year Conference, 2007; AAA Northeastern Region Conference, 2015; ASAC Annual conference, 2011, 2015; Taiwan accounting conference/international xxxx, 2015.

Moderator—AAA Annual conference, 2008, 2011

Reviewer—Certified General Accountant (CGA), BC 1 case materials

## **SERVICES TO SCHULICH COMMUNITY**

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PhD Dissertation Committee: Hong Fan, 2013

Academic Advisor of the 4<sup>th</sup> IMA Campus Management Accounting Case Competition: Team of Yang Xie, 2013  
Judge and marker of the 2011 & 2012 RISE Case Competition

Dean's representative of PhD Dissertation Committee: Hamid Akbari, 2011

Student Affairs Committee, 2009–present

The Committee of Schulich–CMA, 2010–present

The Committee of Schulich–CA Alliance for Accounting Research and Professional Competencies, 2009–present

Chair of PhD Comprehensive Examination Committee: Hong Fan, 2010; Akhila Chawla, 2011

The ICAO Mission and Value Committee at Schulich, 2008–2009

Judge of the 2008 Schulich Case Competition

BBA/iBBA Committee, 2007–2009

PhD Comprehensive Examination Committee of the Accounting Area: Eksa Kilfoyle and Carolyn MacTavish, 2007, Jonathan Farrar 2008

Coordinator of Accounting Area Research Seminar and Distinguished Speaker Seminar, 2006–2009

Coordinator of Schulich–CMA Accounting Research Seminars, 2007–2009

Coordinator of ACTG 5210, summer 2008, winter/summer 2009

**PROFESSIONAL AFFILIATIONS**

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Member, American Accounting Association

Member, Canadian Academic Accounting Association

Member, Certified General Accountants