

CURRICULUM VITAE

Janne Oi Yin Chung

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Education:

Title Of Degree	Institution	Year Awarded
Doctor of Philosophy	Edith Cowan University	1998
Master of Accountancy	Northeast Missouri State University (renamed Truman State University)	1984
Bachelor of Science (Accounting)	Northeast Missouri State University	1983

Professional examinations passed:

- American Institute of Certified Public Accountants, 1984
- Institute of Certified Management Accountants, 1984

Present position:

Associate professor in accounting, Schulich School of Business, York University (2000-present)

Previous positions:

Senior lecturer, School of Accounting, Edith Cowan University, since 1997-2000

Research Scholar, Edith Cowan University, 1998.

Lecturer, School of Accounting, Edith Cowan University, 1988-1996.

Audit supervisor, Touche Ross & Co, Malaysia, 1984-1988.

Teaching

Schulich School of Business, York University

Undergraduate Courses

ACTG4610 Advanced Auditing

ACTG4600 Auditing Standards and Application

ACTG2011 Financial Accounting for Decision-Making

Graduate Courses

ACTG6600 Auditing Standards and Application

Ph D Courses

ACTG 7010 Overview of Accounting Research (50%)

Edith Cowan University

Ph D Courses

ACC5114 Behavioral Accounting V

ACC5405 Advanced Auditing Practice V

Graduate Courses

ACC4100 Accounting IV

ACC4310 Auditing IV

MKT4194 Asian Business IV

MBA5105 Financial Reporting and Analysis V

MBA5220 Principles of Accounting V

Undergraduate Courses

ACC1100 Accounting I

ACC1250 Accounting II

ACC3500 Advanced Financial Accounting III

ACC3530 Financial Accounting III

ACC3510 Auditing III

ACC3600 Contemporary Accounting Issues III

ACC3605 Advanced Auditing Practice III

MKT3194 Asian Business III

Diplomas Designed and Created

Undergraduate minor in Asian Business

Graduate certificate in Asian Business

Curriculum Development

Schulich School of Business, York University

Undergraduate Courses

ACTG4610 Advanced Auditing

Ph D Courses

ACTG7010 Overview of Accounting Research (50%)

Edith Cowan University

Postgraduate Courses

ACC5111 Computer-based Auditing V

ACC5405 Advanced Auditing Practice V

Graduate Courses

ACC4310 Auditing IV

MBA5105 Financial Reporting and Analysis V

MBA5220 Principles of Accounting V

MKT4194 Asian Business IV

Undergraduate Courses

ACC3605 Advanced Auditing Practice III

ACC3510 Auditing III

MKT3194 Asian Business III

External PhD Examiner

College of Business and Economics, Australian National University, Australia

Curtin Business School, Curtin University of Technology, Australia

University of Sydney Business School, University of Sydney, Australia

Awards and Prizes:

York University Merit Award 2003, York University.

York University Merit Award 2002, York University.

Schulich Research Award 2002. Schulich School of Business, York University.

York University Merit Award 2001, York University.

Runner-up, Best Paper Award 2001, Australian Journal of Management.

Award of Excellence in Research Leadership 1999 (this certificate is awarded by the Postgraduate and Honours Student Association of Edith Cowan University).

Key Researcher of Edith Cowan University 2000 and 2001 (each year the vice chancellor recognizes the contribution of the key researchers of the university).

Key Researcher of Edith Cowan University 1999.

Edith Cowan University Research Medal 1997 (this medal is awarded to the most outstanding higher degree student).

Most Improved Researcher 1996, Faculty of Business and Public Management, Edith Cowan University.

Competitive Research Grants/Fellowships:

2014 SSHRC Insight Development Grants competition.

“Moral Reasoning, Social Preferences, and Honest Reporting” (with S. Hsu) (C\$57,000)

2011 YUFA Sabbatical Leave Fellowship (C\$12,500)

“The determinants of auditors’ likelihood to whistle-blow”

“The effects of emotion and gender on audit judgment”

2010 SSHRC/RDI Research Grant

“Infectious ethics: Experimental evidence” (with S. Hsu) (C\$31,994)

2009 CICA/CAAA Research Grant

“Understanding the restatement process” (with S. McCracken) (C\$10,000)

2008 CICA/CAAA Research Grant

“Creating Bias in Accounting Estimates,” (with J. Cohen and G. S. Monroe) (C\$10,000).

2004 York University Travel Grant

“An examination of factors affecting external and internal whistle-blowing by auditors” (C\$900).

2002 Social Science and Humanities Research Council

“Auditors’ standard of care” (with P. Puri and L. Thorne) (C\$75,329).

2001 Deloitte & Touche/CAAA Research Grant

“Professional deviance: An experimental investigation of the effects of Investiture/Divestiture socialization, moral development and professional commitment on auditors’ tendency to comply with professional standards” (with L. Thorne) (C\$10,000).

2001 York University SSHRC Small Research Grant

“Changing tax evasion behavior of individual taxpayers” (C\$2,000).

2001 Schulich School of Business Minor Research Grant

“Professional deviance: An experimental investigation of the effects of Investiture/Divestiture socialization, moral development and professional commitment on auditors’ tendency to comply with professional standards” (with L. Thorne) (C\$900).

2000 Faculty Research Grant, Edith Cowan University

“Determinants of audit fee changes” (A\$3,581).

1999 Small and Medium Enterprise Research Centre and School of Accounting Research Grant, Edith Cowan University

“An integration of prior corporate distress studies” (A\$10,417).

1997 School of Accounting Research Grant, Edith Cowan University

“The effects of information load and audit groups on audit judgment” (A\$6,000) (with G. S. Monroe).

1996 Small and Medium Enterprise Research Centre Grant, Edith Cowan University

“The effect of audit groups and counterexplanation on fraud detection” (A\$5,000) (with G. S. Monroe).

1996 Teaching and Learning Committee Grant, Edith Cowan University

“An investigation the use of alternative instructional techniques” (A\$2,750).

1990 Arthur Andersen Research Grant

This grant enabled me to attend the Arthur Andersen Advanced EDP Audit Course at St. Charles, Illinois (A\$4,000).

Publications

Book Chapter:

“Context and Whistle-blowing” (with G. S. Monroe and L. Thorne) in *Business Ethics in Focus* edited by L. A. Parrish. 2007. Nova Science Publisher, Inc: Commack, NY.

Journal Articles:

“The effect of cognitive moral development on honesty in managerial reporting” *Journal of Business Ethics* 16 (12-13):1419-1430, 2015 (with S. Hsu).

“Understanding the restatement process”. *Accounting Perspectives* 13 (4): 253-281, 2014 (with S. McCracken).

“The Auditors’ Approach to Subsequent Events: Insights From the Academic Literature”. *Auditing: A Journal of Practice and Theory* 32 (Supplement 1): 167-207, 2013 (with C. Cullinan, M. Frank, J. Long, J. Mueller, and D. O’Reilly).

“Empowerment through knowledge of accounting and related disciplines: Participatory action research in an African village” *Behavioral Research in Accounting (Special Issue)*. 24 (1): 161-180, 2012. (with C. Windsor).

“Auditor liability to third parties after Sarbanes-Oxley: An international comparison of regulatory and legal reforms.” *Journal of International Accounting, Auditing, and Taxation* 19 (1): 66-78, 2010 (with J. Farrar, P. Puri and L. Thorne)

“The effect of mood states on auditors’ inventory valuation judgment” *Auditing: A Journal of Practice & Theory*, 27 (2): 137-159, 2008 (with J. Cohen and G. S. Monroe).

“An examination of auditor choice using evidence from Andersen’s demise” *International Journal of Auditing*, 12 (July): 89-110, 2008 (with K. Bewley and S. McCracken).

“An Exploratory Study of Counterexplanation as an ethical intervention strategy” *Journal of Business Ethics*, 73 (3): 245-261, 2007 (with G. S. Monroe).

“The Impact of Compensation Level and Context on Tax Compliance Decisions in the Laboratory” *Behavioral Research in Accounting* 18: 167-185, 2006. (with U. V. Trivedi).

“The effects of friendly persuasion and gender on tax compliance behavior” *Journal of Business Ethics* 47: 133-145, 2003 (with U. V. Trivedi).

“Exploring social desirability bias” *Journal of Business Ethics* 44: 291-302, 2003 (with G. S. Monroe).

"Performance evaluation in relation to MAS decisions: Rater age, ratee sex and outcomes." *Advances in Public Interest Accounting* 9: 45-63, 2002.

- “The effects of rater sex and ratee sex on managerial performance evaluation.” *Australian Journal of Management* 26 (2): 55-69, 2001 (Best Paper Award – Runner-up).
- "A research note on the effects of gender and task complexity on audit judgment." *Behavioral Research in Accounting* 13: 111-126, 2001 (with G. S. Monroe).
- “An examination of potential public accounting recruits’ attitudes toward women”. *British Accounting Review* 33: 307-331, 2001.
- “The effects of audit experience and task difficulty on accuracy and confidence assessments of auditors.” *Accounting and Finance* 40 (2): 135-152, 2000 (with G. S. Monroe).
- “A comparison of going-concern assessment between audit groups and individual auditors.” *Accounting Research Journal* 13 (1): 76-88, 2000 (with G. S. Monroe).
- “The effects of counterexplanation and source of hypothesis on developing audit judgment.” *Accounting Education: An International Journal* 8 (2): 111-126, 1999 (with G. S. Monroe).
- “Gender differences in information processing: An empirical test of the hypothesis-confirming strategy in an auditing context.” *Accounting and Finance* 38 (2): 267-279, 1998 (with G. S. Monroe).
- “A review of choice of model and statistical techniques in corporate prediction studies.” *Accounting Research Journal*, 11(1): 245-269, 1998 (with D. E. Allen).
- “Risk reduction in public accounting: Are women more effective?” *International Review of Women and Leadership*, 4 (1): 39-48, 1998 (with K. Tang).
- “Inherent gender differences as an explanation of the effect of instructor gender on accounting students’ performance.” *Asian Review of Accounting*, 7 (1) 30-42, 1998 (with K. Tang).
- “Biases in auditor decisions.” *Charter*, June, 1997.
- “Auditors' confidence and the expectation gap.” *Australian Accountant*, June, pp. 26-30, 1995.

Conference presentations since 2000:

- European Accounting Association Conference, Estonia, May 2014 (discussant and paper).
- European Accounting Association Conference, Slovenia, May 2012 (paper).
- European Accounting Association Conference, Rome, April 2011 (discussant and paper).
- Canadian Academic Accounting Association Conference, Toronto, May 2011 (paper).
- European Accounting Association Conference, Istanbul, May 2010 (paper).
- European Accounting Association Conference, Rotterdam, April 2008 (paper).
- European Accounting Association Conference, Lisbon, April 2007 (paper).
- American Accounting Association Annual Meeting, San Francisco, August 2005 (3 papers).
- Canadian Academic Accounting Association Conference, Quebec, June 2005 (paper)
- AAA/Auditing Mid-year Conference, New Orleans, January 2005 (2 papers).
- International Symposium on Audit Research, Maastricht, July 2004 (paper).

European Accounting Association Conference, Prague, April 2004 (2 papers).
AAA/Ethics Symposium, Honolulu, August 2003 (paper and session chair).
American Accounting Association Annual Meeting, Honolulu, August 2003 (paper).
ASAC Conference, Halifax, June 2003 (paper).
AAA/Accounting, Behavior, and Organizations Meeting, Dallas, October 2002 (paper).
American Accounting Association Annual Meeting, San Antonio, August 2002 (paper).
Canadian Academic Accounting Association Conference, Montreal, May 2002 (paper)
Canadian Academic Accounting Association Conference, Calgary, June 2001 (paper).
AAA/Ethics Symposium, Atlanta, August 2001 (reviewer and paper).
Accounting Association of Australia and New Zealand Annual Conference, Hamilton Island,
July 2000 (paper).
AAA/Fifth Symposium on Ethics in Accounting, Philadelphia, August 2000 (paper).
AAA/BAA Second Globalization Conference, Cambridge, July 2000 (paper).

Newspaper and Journal Interviews:

Buckstein, J. 2013. Help, the app we created is getting lost in the shuffle. *The Globe and Mail* (July 24).
Download at: <<http://www.theglobeandmail.com/report-on-business/small-business/sb-growth/the-challenge/help-the-app-we-created-is-getting-lost-in-the-shuffle/article13363620/>>.
Buckstein, J. 2013. Report raps Canadians for low financial literacy. *The Bottom Line* 30 (2).
Download at:
<<http://www.thebottomlinenews.ca/index.php?section=article&articleid=648>>.
Buckstein, J. 2013. Threat of charges growing more faint. *The Bottom Line* 30 (2). Download at:
<<http://www.thebottomlinenews.ca/index.php?section=article&articleid=510>>.
Buckstein, J. 2012. External CFO hires on upswing. *The Bottom Line* (Mid-September).
Download at:
<<http://www.thebottomlinenews.ca/index.php?section=article&articleid=596>>.
Buckstein, J. 2011. Opportunity or threat? Offshore outsourcing. *CGAO Statements* 40 (1): 8-11.
Buckstein, J. 2010. Finally, CGAs are in. *The Bottom Line* 26 (10). Download at:
<<http://www.thebottomlinenews.ca/index.php?section=article&articleid=458>>

Papers Under Review:

“The effects of ethical context and emotion on auditors’ inventory judgments” (with J. Cohen and G. S. Monroe) (initial submission). (This project is funded by a 2008 CICA/CAAA research grant.)
“Moral reasoning, distributional inequity, and honest reporting” (with S. Hsu). (This project is funded by a 2010 SSHRC/RDI research grant.)

Working Papers:

"Infectious ethics: The power of peers on ethical decision-making" (with J. Cohen and S. Hsu).

"Infectious ethics: Experimental evidence" (with S. Hsu).

Work-in-progress:

"The determinants of auditors' likelihood to whistle-blow" (with G. S. Monroe).

Other Academic Contribution

PCAOB Subsequent Events Synthesis Team – Leader (2011)

University liaison person:

Canadian Academic Accounting Association

Conference Organization:

ASAC Conference 2006 Academic Reviewer for the Accounting Division.

ASAC Conference 2005 Academic Reviewer for the Accounting Division.

Third New Accounting Researcher Colloquium 2005 co-organizer, Schulich School of Business.

Second New Accounting Researcher Colloquium 2001 organizer, Schulich School of Business.

Journal editorial board:

Issues in Accounting Education (2013 to 2015)

The Open Ethics Journal (2007-2012)

International Review of Women and Leadership (1996-2000)

Ad hoc reviewer:

Management Science (INFORMS)

Journal of Economic Psychology (Intl. Asso. of Research in Economic Psychology)

Current Issues in Auditing (American Accounting Association)

Contemporary Accounting Research (CAAA)

International Journal of Auditing (Blackwell Publishing)

Journal of Business Ethics (Springer)

Issues in Accounting Education (American Accounting Association)

Behavioral Research in Accounting (American Accounting Association)

The International Journal of Accounting (University of Illinois at Urbana-Champaign)

Advances in Accounting Behavioral Research (JAI Press, Connecticut)

Advances in Public Interest Accounting (Hofstra University)

Accounting and Finance (Accounting Association of Australia and New Zealand)

Pacific Accounting Review (University of Auckland)

International Review of Women and Leadership (Edith Cowan University)

International Journal of Business Studies (Edith Cowan University)

Asian Review of Accounting (Curtin University of Technology)

University service:

York University

- 2010-Present Student Affairs Committee, Schulich School of Business, York University
- 2006-2010 Graduate Admissions Committee, Schulich School of Business, York University.
- 2004–2006 Affirmative Action Advocate to Marketing Area, Schulich School of Business, York University
- 2003 Facilitator, Osgoode-Schulich 2003 Conference
- 2001-2004 Chair of Recruiting Committee, Accounting Area, Schulich School of Business, York University
- 2001-2002 Organizer, Second New Accounting Researcher Colloquium, Schulich School of Business, York University
- 2000-2002 iMBA Restructuring Committee, Schulich School of Business, York University
- 2000-2005 Student Affairs Committee, Schulich School of Business, York University
- 2000-2002 Seminar convener, Accounting Area, Schulich School of Business, York University

Edith Cowan University

- 1998-2000 University Risk Management Committee, Edith Cowan University.
- 1997-2000 Faculty Study Leave Committee, Faculty of Business and Public Management, Edith Cowan University.
- 1997-2000 Faculty Tenure Committee, Faculty of Business and Public Management, Edith Cowan University.
- 1998-2000 Faculty Research Committee, Faculty of Business and Public Management, Edith Cowan University.
- 1999-2000 External referee on Short-listing and Selection Committee, Faculty of Communications, Health and Science, Edith Cowan University

Professional and academic affiliations:

- Canadian Academic Accounting Association
- American Accounting Association
- European Accounting Association