

Daphne LUI

Professeur associé

Département: Comptabilité et contrôle de gestion

ESSEC Business School

3 avenue Bernard Hirsch

95021 Cergy-Pontoise

France

Email: lui@essec.edu

Numéro de téléphone: +65 6835 7513

Pays d'origine: Chine

INTERETS DE RECHERCHE

Comptabilité financière et audit, Finance d'entreprise

EXPERIENCE PROFESSIONNELLE

Positions académiques principales

2016 - Présent Professeur associé, ESSEC Business School, Singapour

2009 - 2016 Professeur assistant, ESSEC Business School, Singapour

Autres affiliations académiques

2022 - Présent Directrice associée académique du globac BBA APAC, ESSEC Business School, Singapour

2016 - 2022 PhD coordinator - Accounting and Auditing concentration, ESSEC Business School, France

PUBLICATIONS

Articles

HUANG, Z., JEANJEAN, T. et LUI, D. (2023). Analyst independence and earnings management. *Journal of Business Finance and Accounting*, 50, pp. 598-621.

FILIP, A., HUANG, Z. et LUI, D. (2020). Cross-Listing and Corporate Malfeasance: Evidence from P-Chip Firms. *Journal of Corporate Finance*, 63, pp. 101232.

ANDREICOVICI, I., JENY, A. et LUI, D. (2020). Disclosure Transparency and Disagreement Among Economic Agents: The Case of Goodwill Impairment. *European Accounting Review*, 29(1), pp. 1-26.

GUAN, Y. et LUI, D. (2016). The Effect of Regulations on Pension Risk Shifting: Evidence from the U.S. and Europe. *Journal of Business Finance and Accounting*, 45(5), pp. 765-799.

LUI, D., MARKOV, S. et TAMAYO, A. (2012). Equity Analysts and the Market's Assessment of Risk. *Journal of Accounting Research*, 50(5), pp. 1287-1317.

LUI, D., MARKOV, S. et TAMAYO, A. (2007). What makes a stock risky? Evidence from sell-side analysts' risk ratings. *Journal of Accounting Research*, 45(3), pp. 629-665.

Actes d'une conférence

ZENG, Y., LUI, D. et YOUNG, S. (2010). Do sell-side analysts detect accounting manipulations ? Dans: *2010 American Accounting Association Annual Meeting*. American Accounting Association (AAA), pp. 1-39.

LUI, D., MARKOV, S. et TAMAYO, A. (2009). The Information Content of Analysts' Risk Ratings. Dans: *Proceedings of the 17th Conference on the Theories and Practices of Securities and Financial Markets (Site internet)*. National Sun Yat-sen University.

Conférences

LUI, D., MORARU-ARFIRE, A. et TAO, C. (2024). The Nexus of Corporate Disclosure and Investors' Information Needs: An Analysis Using Topic Modeling. Dans: *2024 Journal of Business Finance and Accounting Capital Markets Conference*. Bristol.

JENY, A., ANDREICOVI, I. et LUI, D. (2022). Do Firms Respond to Auditors' Red Flags? Evidence from the Expanded Audit Report. Dans: *8th Paris Financial Management Conference (PFMC) 2022*. Paris.

ANDREICOVICI, I.I., JENY, A. et LUI, D. (2022). Do Firms Respond to Auditors' Red Flags? Evidence from the Expanded Audit Report. Dans: *2022 American Accounting Association Annual Meeting*. San Diego.

GUAN, Y., LIU, J. et LUI, D. (2020). Multidimensional Overconfidence and Executive Pay. Dans: *43rd European Accounting Association (EAA) Annual Congress 2020*.

FILIP, A., LUI, D. et MULYA, A.D. (2019). Firm Location and Annual Report Readability. Dans: *42nd European Accounting Association (EAA) Annual Congress 2019*.

LUI, D., FILIP, A. et MULYA, A.D. (2019). Firm Location and Annual Report Readability. Dans: *40ème Congrès de l'Association Francophone de Comptabilité (AFC)*.

FILIP, A., LUI, D. et MULYA, A.D. (2018). College-Firm Distance and Earnings Management. Dans: *41st European Accounting Association (EAA) Annual Congress 2018*.

ANDREICOVICI, I., JENY, A. et LUI, D. (2018). The Effect of Disclosure Transparency on Disagreement Among Economic Agents: The Case of Goodwill Impairment. Dans: *2018 British Accounting and Finance Association (BAFA) Annual Conference*.

JENY, A., LUI, D. et ANDREICOVICI, I. (2017). The Effect of Disclosure Quality on Analyst Disagreement, Return Volatility and Systematic Risk, the Case of Goodwill Impairment. Dans: *16ème Conférence Internationale de Gouvernance*.

LUI, D., GUAN, Y. et LI, Y. (2017). Voluntary Sensitivity Risk Disclosure. Dans: *40th European Accounting Association (EAA) Annual Congress 2017*.

LUI, D., FILIP, A. et HUANG, Z. (2016). Crossjurisdictional Enforcement Difficulty and Financial Reporting Quality. Dans: *39th Annual Congress of the European Accounting Association*.

FILIP, A., HUANG, Z. et LUI, D. (2015). Cross-Jurisdictional Enforcement Difficulty and Financial Reporting Quality. Dans: *2015 Canadian Academic Accounting Association (CAAA) Annual Conference*.

LUI, D., JEANJEAN, T. et HUANG, Z. (2015). Do Independence Reforms Turn Analysts into Better Monitors? Dans: *23rd Conference on the Theories and Practices Securities and Financial Markets*.

LUI, D., FILIP, A. et HUANG, Z. (2014). Enforcement Difficulty and Financial Reporting Quality: Evidence from Hong Kong. Dans: *12th World Congress of Accounting Educators and Researchers*.

LUI, D. et GUAN, Y. (2014). Risk Shifting in Pension Investment. Dans: *Netspar International Pension Workshop 2014*.

LUI, D. (2013). Risk-Shifting in Pension Investment. Dans: 36th Annual Congress of the European Accounting Association 2013.

LUI, D. (2011). Legal Origins, Ownership Structure, and Management Characteristics on Financial Reporting Quality: Evidence from Hong Kong Stock Market. Dans: 34th Annual Congress of the European Accounting Association.

AUTRES ACTIVITES DE RECHERCHE

Co-direction d'une revue

2021 - 2023 Accounting Forum

Membre d'un comité de lecture

2020 - 2021 Accounting Forum

Supervision de thèses / HDR

2024 C. TAO (ESSEC Business School), Co-directeur de thèse, Premier Poste : Assistant Professor, Lancaster University UK

2021 J. LIU (ESSEC Business School), Co-directeur de thèse, Premier Poste : Assistant Professor - Xiamen University, China

2019 Ionela-Irina ANDREICOVICI (ESSEC Business School), Co-directeur de thèse, Premier Poste : Assistant Professor - Frankfurt School of Finance & Management, Germany

2015 Zhongwei HUANG (ESSEC Business School), Co-directeur de thèse, Premier Poste : Assistant Professor - Cass Business School, City University, UK

H. TAN (ESSEC Business School), Co-directeur de thèse

Autres activités de recherche

Depuis 2014 Membre du comité scientifique du congrès annuel de l'European Accounting Association (Section Analyse Financière)