

# Daphne LUI

Professeur associé

Département: Comptabilité et contrôle de gestion

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## INTERETS DE RECHERCHE

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Comptabilité financière et audit, Finance d'entreprise

## EXPERIENCE PROFESSIONNELLE

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### 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, ESSEC Business School, Singapour

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

## PUBLICATIONS

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### 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. (2019). 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

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### 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)