

# 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

## 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

- 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

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

C. TAO (ESSEC Business School), Co-directeur de thèse

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)