

Daphne LUI

Associate Professor

Department: Accounting and Management

Control

ESSEC Business School

3 avenue Bernard Hirsch

95021 Cergy-Pontoise

France

Email: lui@essec.edu

Phone number: +65 6835 7513

Country of origin: Chine

RESEARCH INTERESTS

Financial Accounting & auditing, Corporate Finance

EMPLOYMENT

Full-time academic positions

2016 - Present Associate Professor, ESSEC Business School, Singapore

2009 - 2016 Assistant Professor, ESSEC Business School, Singapore

Other affiliations and appointments

2022 - Present Associate Academic Director of Global BBA APAC, ESSEC Business School, Singapore

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

PUBLICATIONS

Journal Articles

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

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

ANDREICOVICI, I., JENY, A. and 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. and 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. and 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. and TAMAYO, A. (2007). What makes a stock risky? Evidence from sell-side analysts' risk ratings. *Journal of Accounting Research*, 45(3), pp. 629-665.

Conference proceedings

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

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

Conferences

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LUI, D. (2013). Risk-Shifting in Pension Investment. In: 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. In: 34th Annual Congress of the European Accounting Association.

OTHER RESEARCH ACTIVITIES

Associate Editor

2021 - 2023 Accounting Forum

Editorial Board Membership

2020 - 2021 Accounting Forum

PhD Supervision

2024 C. TAO (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor, Lancaster University UK

2021 J. LIU (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor - Xiamen University, China

2019 Ionela-Irina ANDREICOVICI (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor - Frankfurt School of Finance & Management, Germany

2015 Zhongwei HUANG (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor - Cass Business School, City University, UK

H. TAN (ESSEC Business School), Thesis co-director

Other research activities

Since 2014 Member of the scientific committee of the European Accounting Association annual congress (Financial analysis Section)