

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

2023 - 2024 Associate Academic Director of Global BBA APAC, 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

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

- 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
- C. TAO (ESSEC Business School), Thesis co-director
- 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)