

林純央副教授簡歷表

一、基本資料

中文姓名	林純央	英文姓名	Chun-Yang Lin
聯絡地址	100 台北市中正區濟南路一段321號國際商務系		
聯絡電話	23226285		
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二、主要學歷

畢／肄業學校	主修學門系所	學位	起迄年月(YYYY/MM)
國立台灣大學	會計學研究所	博士	2005/09-2012/11
國立台灣大學	會計學研究所	碩士	2002/09-2004/06
國立台灣大學	會計學系	學士	1997/09-2001/06

三、現職及與專長相關之經歷

服務機關	服務部門／系所	職稱	起迄年月(YYYY/MM)
國立台北商業大學	國際商務系	副教授(現職)	2021/02-
國立台北商業大學	國際商務系	助理教授	2013/02-2021/01
慈濟技術學院	會計資訊系	講師	2004/09-2005/07
國立台灣大學	會計學系	教學助教	2001/08-2002/07

四、專長

專長：財務會計、財務報表分析
教授科目：會計學、中級會計學

五、論文著述

A. 期刊論文

1. Chun-Yang Lin, Chi-Chun Liu and Yao-Lin Chang, 2022, Asymmetric Timeliness of Write-Down Reporting: Do Managers Always Withhold Write-Down Information?, Review of Securities and Futures Markets, Vol. 34, No. 2, pp. 1-54 (TSSCI)
2. 林純央、張窈菱與林嬋娟，2022，國泰人壽：投資性不動產採公允價值評價能讓財務報表公允表達嗎？，產業與管理論壇，第24卷第2期，頁次68-95 (TSSCI)
3. Yao-Lin Chang, Chi-Chun Liu and Chun-Yang Lin, 2020, Externalities of Accounting-Hedger Presences: Evidence from Analysts' Forecasts, Taiwan Accounting Review, Vol. 16, No. 2, pp. 183-218 (TSSCI)
4. 廖懿屏、張窈菱與林純央，2020，會計職缺起薪薪資之決定因素，當代會計，第21卷第1期，頁次63-92(TSSCI)
5. 林純央、張窈菱與林嬋娟，2019，國泰人壽外匯價格變動準備金制度之意涵：

- 匯率風險、避險成本與損益平穩，管理評論，第38卷第1期，頁次25-44 (TSSCI)
6. 劉啟群、林純央與林思成，2018，中國人壽：投資重分類，管理評論，第37卷第2期，頁次1-21 (TSSCI)

B. 研討會

1. 林純央、劉啟群與張窈菱，2020，Asymmetric Timeliness of Bad News Reporting: Do managers always withhold bad news? 2020中華會計教育學會年會，民國109年11月。
2. 林孝倫與林純央，2020，法人董事有比較差嗎？論法人董事對公司治理、代理成本與公司績效之影響，2020中華會計教育學會年會，民國109年11月。
3. 張窈菱、劉啟群與林純央，2019，Externalities of Accounting-Hedger Presences: Evidence from Analysts' Forecasts，2019中華會計教育學會年會，民國108年12月。
4. 林純央、張窈菱與林嬋娟，2018，國泰人壽外匯價格變動準備金制度之意涵：匯率風險、避險成本與損益平穩，2018管理評論會計個案研討會，民國107年9月。
5. 劉啟群、林純央與林思成，2017，中國人壽：投資重分類，2017管理評論管理個案研討會，民國106年9月。

FACULTY RESUME

I. PERSONAL INFORMATION

NAME: Chun-Yang Lin

PRESENT POSITION: PROFESSOR ASSOCIATE PROFESSOR

ASSISTANT PROFESSOR LECTURER

COURSES: Accounting principles, Intermediate accounting

SPECIALTY: Financial accounting, Financial statement analysis

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II. EDUCATIONAL BACKGROUND

DEGREE	ACADEMIC DISCIPLINE	SCHOOL NAME	PERIOD(YYYY/ MM)
Doctor	Accounting	National Taiwan University	2005/09-2012/11
Master	Accounting	National Taiwan University	2002/09-2004/06
Bachelor	Accounting	National Taiwan University	1997/09-2001/06

III. PRIOR EMPLOYMENT EXPERIENCE

POSITION HELD	DEPARTMENT	NAME OF ORGANIZATION	PERIOD(YYYY/ MM)
Associate Professor	Department of International Business	National Taipei University of Business	2021/02-
Assistant Professor	Department of International Business	National Taipei University of Business	2013/02-2021/02
Lecturer	Department of Accounting information	Tzu Chi College of Technology	2004/09-2005/07
Teaching assistant	Department of Accounting	National Taiwan University	2001/08-2002/07

IV. PUBLICATIONS & PAPER PRESENTED

A、 Journal

1. Chun-Yang Lin, Chi-Chun Liu and Yao-Lin Chang, 2022, Asymmetric Timeliness of Write-Down Reporting: Do Managers Always Withhold Write-Down Information, *Review of Securities and Futures Markets*, Vol. 34, No. 2, pp.1-54 (TSSCI)
2. Chun-Yang Lin, Yao-Lin Chang, and Chan-Jane Lin, 2022, Cathay Life Insurance Co., Ltd.: Does Investment Property Valued at Fair Value Increase the Fair Presentation of Financial Statements?, *Industry and Management Forum*, Vol. 24, No. 2, pp.68-95 (TSSCI)
3. Yao-Lin Chang, Chi-Chun Liu and Chun-Yang Lin, 2020, Externalities of Accounting-Hedger Presences: Evidence from Analysts' Forecasts, *Taiwan Accounting Review*, Vol. 16, No. 2, pp. 183-218 (TSSCI)
4. Yi-Ping Liao, Yao-Lin Chang and Chun-Yang Lin , 2020 , An Analysis of Determinants of Starting Salary for Accounting Jobs Vacancies , *Journal of Contemporary Accounting*, Vol. 21, No. 1, pp.63-92 (TSSCI)
5. Chun-Yang Lin, Yao-Lin Chang and Chan-Jane Lin , 2019 , The Foreign Exchange Valuation Reserves for Cathay Life Insurance Co., Ltd.: Exchange-Rate Risks, Hedging Cost and Earnings Smoothing , *Management Review*, Vol. 38, No. 1, pp.25-44 (TSSCI)
6. Chi-Chun Liu, Chun-Yang Lin and Szu-cheng Lin , 2018 , China Life Insurance Co., Ltd.: Investment Reclassification , *Management Review*, Vol. 37, No. 2, pp.1-21(TSSCI)

B、 Conference

1. C.Y. Lin, Y.L. Chang, and C.C. Liu. 2020. Asymmetric Timeliness of Bad News Reporting: Do managers always withhold bad news? 2020 Contemporary Accounting Theory and Practice Conference.
2. H.L. Lin and C.Y. Lin. 2020. Do legal entity directors matter? Evidence from the effects on corporate governance, agency costs and firm performance. 2020 Contemporary Accounting Theory and Practice Conference.
3. Y.L. Chang, C.C. Liu and C.Y. Lin. 2019. Externalities of Accounting-Hedger Presences: Evidence from Analysts' Forecasts. 2019 Contemporary Accounting Theory and Practice Conference.
4. C.Y. Lin, Y.L. Chang, and C.J. Lin. 2018. Foreign Exchange Valuation Reserves

for Cathay Life Insurance Co., Ltd.: Exchange-Rate Risks, Hedging Cost, and Earnings Smoothing. 2018 Conference of Management Review: Special Issue on Management Cases.

5. C.C. Liu, C.Y. Lin and S. C. Lin. 2017 , China Life Insurance Co., Ltd. : Investment reclassification. 2018 Conference of Management Review: Special Issue on Management Cases.