

THOMAS W. LIN
(Old Name: W. Thomas Lin)

CURRICULUM VITA

May 2017

ADDRESS

Professor of Accounting, Leventhal School of Accounting, Marshall School of Business, University of Southern California, Los Angeles, CA 90089-0441, USA
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EDUCATION

The Ohio State University, Ohio, Ph.D. - Accounting, 1975.
University Of California, Los Angeles, M.S. - Accounting and Information Systems, 1971.
National Chengchi University, Taiwan, MBA, 1970.
National Taiwan University, Taiwan, B.A. - Business Administration, 1966.

ACADEMIC EXPERIENCE

Professor of Accounting, Marshall School of Business, University of Southern California, 1986-present.
MBA Pacific Rim Education (PRIME) Program China Country Desk Officer, University of Southern California, March 1997–May 2015.
Leventhal International Faculty Fellow, University of Southern California, August 2004-August 2009.
Accounting Circle Professor, University of Southern California, September 1990-August 2004.
Co-Academic Director of Undergraduate Accounting Program, University of Southern California, 1992-1994.
School of Accounting Faculty Research Scholar, University of Southern California, 1984-1987.
Director of Doctoral Program in Accounting, University of Southern California, 1981-1986.
Associate Professor of Accounting, University of Southern California, 1980-1986.
Assistant Professor of Accounting, University of Southern California, 1975-1980.

(Teaching seminars and courses in Management Accounting, Cost Accounting, Financial Accounting, Business & Management in China, and Management Control Systems).

RESEARCH INTEREST

Performance Measurement and Incentive Systems, Cost Management, Corporate Governance, and Accounting & Management in the Greater China Area.

AWARDS AND HONORS (2001-present) (n = 31)

University of Southern California Emeritus Professor of Accounting, May 16, 2017 – present.
University of Southern California Marshall School of Business Tommy Trojan Trophy for 42-year

Service and Dedication, April 27, 2017.

University of Southern California President Appointed Ambassador, 2000 – 2017.

University of Southern California Marshall School of Business Certificate of Appreciation for the Outstanding Contributions as the IBEAR MBA Program as the Accounting Professor for 22 years (IBEAR 18 to IBEAR 39), September 28, 2016.

Institute of Management Accountants Certificate of Appreciation for Outstanding Service, July, 2016: as a Member of the IMA Research Committee, 2015-2016.

Institute of Management Accountants Certificate of Appreciation for Outstanding Service, July 2015: as a Member of the IMA Research Committee, 2014-2015.

Institute of Management Accountants Bronze Medal Award, June 23, 2015 for the article titled “How China ZYSCO Uses the Balanced Scorecard,” *Strategic Finance*, January 2015, pp. 27-36, co-authored with Yuanhong Chen and Zengbiao Yu.

University of Southern California Marshall School of Business Award for Outstanding Contributions toward the Preparation of Tomorrow’s Global Leader, May 17, 2015.

University of Southern California MBA Pacific Rim Education (PRIME) Program China Country Desk Officer, March 1997–May 2015.

Chinese-American Faculty Association of Southern California Achievement Award, March 7, 2015.

Institute of Management Accountants Certificate of Appreciation for Outstanding Service 2014: as a Director of the IMA Research Foundation, 2013-2014.

Chinese Accounting Professors’ Association of North America Honorary Fellow Award, August 5, 2013.

American Accounting Association Outstanding Service Award, August 8, 2012, in recognition of my long history serving colleagues and students through leadership in developing international networks and connections among accounting educators in USA and China. Relationships and opportunities forged by Professor Thomas Lin’s work are critical to the AAA Board of Directors’ future as thought leaders in accounting.

Institute of Management Accountants Certificate of Appreciation for Outstanding Service, July 2012: as a member of the IMA Educational Case Journal Editorial Advisory and Review Board 2007- 2012.

Emerald Literati Network Award for Excellence as the Highly Commended Award Winner, 2012 for the article titled “Large Creditors and Corporate Governance: the Case of Chinese Banks,” *Review of Accounting and Finance*, Vol. 10, Iss: 4, 2011, co-authored with Yiming Hu, Siqu Li and Shilei Xie.

University of Southern California CIBEAR Research Grant Recipient, 2001-2006, and 2010-2013.

Emerald Literati Network Outstanding Paper Award Winner, 2010 for the paper titled “The Design and Implementation of Activity-Based Costing: A Case Study of a Taiwanese Textile Company,” in the *International Journal of Accounting and Information Management*, Vol. 17, No. 1, 2009, co-authored with Rong-Ruey Duh, Wen-Ying Wang, and Chao-Hsin Huang.

University of Southern California Leventhal International Faculty Fellow, August 2004-August 2009.

Keynote Speaker, International Accounting Conference, Yunlin University of Science and Technology, Taiwan, May 30, 2008.

The Chinese Finance Association best paper award as the second prize winner in Corporate Finance and Corporate Governance: for the paper titled “Large Creditors and Corporate Finance: the Case

of Chinese Banks,” co-authored with Yiming Hu, Siqi Li, and Shilei Xie, New York., October 2007.

Keynote Speaker, International Financial Accounting and Taxation Conference, I-Shou University, Kaohsiung, Taiwan, June 8, 2007.

Institute of Management Accountants Research Grant Recipient, 2004-2006.

Distinguished Visiting Lecturer, Xiamen National Accounting Institute, China, July 2005.

Keynote Speaker, International Conference on Contemporary Management Accounting, Xiamen, China, July 9, 2005.

University of Southern California Leventhal School of Accounting Accounting Circle Professor, September 1990-August 2004.

Listed in Who's Who in the World, 2001, 2003 and 2004.

Listed in Who's Who in America, 2001, 2003 and 2004.

Listed in Who's Who in American Education, 2004 and 2007/2008.

Listed in Who's Who in Business Higher Education, 2003.

Chinese-American Faculty Association of Southern California Service Award, March 2003.

Best Papers Award for the paper titled “Strategy, Choice of Performance Measures, and Performance,” co-authored with Wim van der Stede and Chee Chow. Presented at the 9th World Congress of Accounting Educators, the International Association for Accounting Education and Research, Hong Kong, November 2002.

JOURNAL REVIEW ACTIVITIES

Member of the Editorial Advisory and Review Board, *IMA Educational Case Journal*, 2008-present.

Member of the Editorial Board, *Journal of Accounting Review (Taiwan)*, 2014-present.

Member of the Advisory Board, *Sun Yat-Sen Management Review (Taiwan)*, 1997-present.

Associate Editor, *American Journal of Mathematical and Management Sciences*, 2008-April 2013.

Member of the Editorial Board, *Taiwan Accounting Review*, 2011-2013.

Member of the Editorial Board, *Journal of Accounting and Corporate Governance (Taiwan)*, 2004-2013.

Member of the Editorial Board, *International Journal of Accounting Studies (Taiwan)*, 2005-2010.

Associate Editor, *Journal of Economics and Management (Taiwan)*, 2006-2008.

Member of the Editorial Board, *American Journal of Mathematical and Management Sciences*, 1979-2007.

Member of the Editorial Board, *Quarterly Journal of Business and Economics*, 1991-2008.

Member of the Editorial Board, *International Journal of Business*, 1997- 2006.

Member of the Editorial Board, *Journal of Accounting Education*, 1983-1998.

Member of the Editorial Board, *Journal of Management Accounting Research*, 1988-1995.

Member of the Editorial Board, *Issues in Accounting Education*, 1989-1994.

Member of the Editorial Board, *Journal of Information Systems*, 1986-1989.

Member of the Editorial Board *Advances in Accounting*, 1983-1987.

Member of the Editorial Board, *The Accounting Review*, 1984-1986.

PUBLISHED ARTICLES (n = 117)

- “China Haier Individual-Goal Combination Performance Management System,” forthcoming in *Cost Management* (with Junyong Liu)
- “Market Competition, Use of Performance Measures and Performance in Chinese Firms: An Empirical Study,” forthcoming in *International Journal of Management Accounting Research* (with Chuan Zhang, Fei Pan, and Zhukun Lou)
- “How China ZYSCO Uses the Balanced Scorecard,” *Strategic Finance*, January 2015, Cover Page and pp. 27-36. (With Yuanhong Chen and Zengbiao Yu)
- “An Exploratory Study of Earnings Management Detectability, Analyst Coverage and the Impact of IFRS Adoption: Evidence from China” *Journal of Accounting and Public Policy*, Vol. 33, Issue 4, July/August, 2014, pp. 356-371 (with Yongtao Cang and Yiyun Chu).
- “PetroChina Budget Planning and Performance Evaluation Systems,” *Cost Management*, May/June 2014, pp. 22-28 (with Jiefan Jiang and Zengbiao Yu).
- “Inter-Industry Study of Competitive Strategy and Performance Measures: A Survey of Chinese Firms,” *Cost Management*, January/February, 2014, pp. 39-47 (With James Gong, Ravi Kumar and Shuming Zhao).
- "A Product-Mix Decision Model Using Green Manufacturing Technologies under Activity-Based Costing," *Journal of Cleaner Production*, Vol. 57, October 2013, pp. 178-187 (With Wen-Hsien Tsai, Hui-Chiao Chen, Jun-Der Leu, and Yao-Chung Chang).
- “Market Competition and the Use of Performance Measures in Chinese Firms,” *Journal of Corporate Accounting & Finance*, March/April, 2013, pp. 65-70 (With Chuan Zhang and Fei Pan).
- “Do Managers Influence Their Own Pay? Evidence from Stock Incentive Plans in China: an Emerging Market Economy,” *International Journal of Accounting and Finance*, Vol. 3, No. 4, 2012, pp. 320-342 (With Huihui Yang, Fei Pan, and Siqu Li).
- “Performance Measurement and Incentive Compensation: An Empirical Analysis and Comparison of Chinese and Western Firms’ Practices,” *European Accounting Review*, Vol. 20, Iss. 4, 2011, pp. 639-667 (With Kenneth A. Merchant, Wim A. Van der Stede, and Zengbiao Yu).
- “Large Creditors and Corporate Governance: the Case of Chinese Banks,” *Review of Accounting and Finance*, Vol. 10, Iss: 4, 2011, pp. 332-367 (With Yiming Hu, Siqu Li and Shilei Xie) (October, 2007 Chinese Finance Association best paper award as the second prize winner in Corporate Finance and Corporate Governance). (2012 Emerald Literati Network Award for Excellence)

- “Ownership Structure and Corporate Governance: The Case of Chinese Securities Firms,” *International Journal of Management*, Vol. 28, no. 3, Part 2, September 2011, pp. 789-805 (With Rongjie Chen and Claudia Zhen Qi).
- “Application of the Fuzzy Analytic Hierarchy Process to the Lead-Free Equipment Selection Decision in a Taiwanese Firm,” *International Journal of Business and Systems Research*, Vol. 5, No. 1, 2011, pp. 35-56 (With Yu- Cheng Tang).
- “New Financial Service Development for Banks in Taiwan Based on Customer Needs and Expectations,” *The Service Industries Journal*, Vol. 31, Nos. 1-2, January 2011, pp. 215-236 (With Wen-Hsien Tsai and Wei Hsu).
- “Price Elasticity of Demand and Capacity Expansion Features in an Enhanced ABC Product-mix Decision Model,” *International Journal of Production Research*, November 2010, pp. 6387-6416 (With Wen-Hsien Tsai, Lopin Kuo, Yi-Chen Kuo and Yu-Shan Shen).
- “Invested Resource, Competitive Intellectual Capital, and Corporate Performance,” *Journal of Intellectual Capital*, Vol. 11, No. 4, 2010, pp. 433-450 (With Meng-Yuh Cheng, Jer-Yan Lin, and Tzy-Yih Hsiao).
- “The Choice of Cost Drivers in Activity-Based Costing: An Application at a Chinese Manufacturing Company,” *International Journal of Management*, Vol. 27, No. 2, August 2010, pp. 367-380 (With Pingxin Wang, Fei Du, and Dinghua Lei).
- “Integrating Activity-Based Costing and Environmental Cost Accounting Systems,” *International Journal of Business and Systems Research*, Vol. 4, No. 2, 2010, pp. 186-208 (With Wen-Hsien Tsai and Wen-Chin Chou).
- “Using ABC to Improve the Logistics Value Chain in a Chinese Food Product Company,” *Cost Management*, Vol. 24, Issue 1, January/February 2010, pp. 39-46. (With Geng Wang and Zhongming Gao).
- “Haier is Higher: China Haier Group’s Market Chains Based Business Process Reengineering,” *Strategic Finance*, December 2009, pp. 41-49.
- “A Study on Selection Criteria for ERP Systems in Taiwanese Firms,” *International Journal of Business and Systems Research*, Vol. 3, No. 4, 2009, pp. 456-480. (With Wen-Hsien Tsai, Pei-Ling Lee, Shu-Ping Chen, and Yu-Wei Chou).
- “The Design and Implementation of Activity-Based Costing: A Case Study of a Taiwanese Textile Company,” *International Journal of Accounting and Information Management*, Vol. 17, No. 1, 2009, pp. 27-52. (With Rong-Ruey Duh, Wen-Ying Wang, and Chao-Hsin Huang) (2010 Outstanding Paper Award by Emerald Literati Network).

- “An Application of the Censoring Model to the Evaluation of the Intellectual Capital Value Driver,” *Journal of Intellectual Capital*, Vol. 9, No. 4, 2008, pp. 639-654. (With Meng-Yuh Cheng, Jer-Yan Lin and Tzy-Yih Hsiao).
- “The Use of Financial and Nonfinancial Performance Measures in Chinese Firms,” *Cost Management*, September/October, 2008, pp. 37-46. (With Yanren Xiong and Wenbin Su).
- “Accuracy of the Qualitative Reports of Financial Analysts: A Chinese Study” (with Yiming Hu). *International Journal of Management*, Volume 25, No. 2, June 2008, pp. 353-368.
- “Activity-Based Costing Popularity in China,” *Cost Management*, May/June 2008, pp. 40-48. (With Yanren Xiong and Wenbin Su).
- “An Examination of Factors Affecting Chinese Financial Analysts’ Information Comprehension, Analyzing Ability and Job Quality,” *Review of Quantitative Finance and Accounting*, Volume 30, Number 4, May 2008, pp. 397-417. (With Yiming Hu and Siqi Li).
- “The Role of Great Creditors: Do the Banks in China Have the Monitoring Effect on the Borrowers?” *China Jingji Yanjiu (Economic Research Journal)* (in Chinese), Volume 43, No. 10, October 20, 2008, pp. 52-64. (With Yiming Hu, Siqi Li, and Shilei Xie).
- “Users’ Service Quality Satisfaction and Performance Improvement of ERP Consultant Selections,” *International Journal of Business and Systems Research*, Vol. 1, No. 3, autumn 2007, pp. 280-301. (With Wen-Hsien Tsai, Shu-Ping Chen, and Shih-Jieh Hung).
- “Tsinghua Tongfang Co. Performance Evaluation and Incentive Systems Case,” Kenneth A. Merchant and Wim A. Vander Stede, *Management Control Systems*, 2nd edition, FT Prentice Hall, 2007 (with Kenneth A. Merchant).
- “An Integration of the Quality Cost Report and TQM Tools to Achieve a Chinese Firm’s Competitive Advantage,” *Cost Management* Vol. 21, No. 1, January/February 2007, pp. 42-47 (With Geng Wang and Zhongming Gao).
- “Strategy, Choice of Performance Measures, and Performance,” *Behavioral Research in Accounting*, Volume 18, 2006, pp. 185-205. (With Wim A. Van der Stede and Chee W. Chow) (An early version of this paper won the best paper award at the 9th (2002) World Congress of Accounting Educators in Hong Kong).
- “Lessons from China: Haier Group Has Achieved Extreme Success Through Unique Performance-Management Systems.” *Strategic Finance*, October 2006, pp. 48-55.
- “A Cost Variance Investigation Using Belief Functions,” *Applications of Management Sciences*, Vol. 12, 2006, pp. 253-263 (with Dan O’Leary and Hai Lu)

- “How an Activity-Based Costing Study Helped a China State-Owned Company to Stay Competitive,” *Cost Management*, Vol. 19, No. 6, November/December 2005, pp. 39-47 (With Pingxin Wang and Qinglu Jin).
- “An Examination of Factors Affecting Chinese Financial Analysts’ Information Comprehension, Analyzing Ability and Job Quality.” *China Journal of Financial Research* (in Chinese) No. 2, 2005, pp. 46-58. (With Yiming Hu)
- “Effective OEC Management Control System at China Haier Group,” *Strategic Finance*, May 2005, pp. 39-45. Reprint in S. M. Young, *Readings in Management Accounting*, 5th Edition, Prentice-Hall, 2007, pp. 97-102. Reprint in S. M. Young, *Readings in Management Accounting*, 6th Edition, Prentice-Hall, 2012, pp. 197-202.
- “OEC Management Control System Helps China Haier Group Achieve Competitive Advantage,” *Management Accounting Quarterly*, Vol. 6, No. 3, spring 2005, pp. 1-11.
- “Target Costing and Incentive Compensation: Contrasting Chinese and Japanese Systems,” *Cost Management*, Vol. 19, No. 2, March/April, 2005, pp. 29-42. (With Kenneth Merchant, Y’iou Yang and Zhengbiao Yu).
- “Corporate Governance in China: Recent Developments, Key Problems, and Suggested Solutions,” *Journal of Accounting and Corporate Governance*, Vo. 1, No. 1, June 2004, pp. 1-23. (Reprint in the *USC Marshall Research Monograph Series – Global Markets*, fall 2004, pp. 1-17.)
- “A Mathematical Programming Approach to Analyze the Activity-Based Costing Product-Mix Decision with Capacity Expansions,” *Applications of Management Science*, Volume 11, 2004, pp. 163-178. (with Wen-Hsien Tsai).
- “Bonus Plan,” *Shanghai Daily*, November 29, 2004 (op ed. piece), p. 12. (With Kenneth A. Merchant)
- “Business in China: Business Strategy and Guanxi,” *USC Marshall Review*, Volume 2, May 3, 2004, 5 pages.
- “An Empirical Study of China Financial Analysts’ Information Sources, Concerned Areas, and Analyst Tools,” *China Journal of Financial Research* (in Chinese) December 2003, pp. 52-63 (with Yiming Hu and Weilu Wang).
- “Beifang Chuang Ye Vehicle Group Employee Compensation,” in Kenneth A. Merchant and Wim A. Vander Stede, *Management Control Systems*, FT Prentice Hall, 2003, pp.488-490 (with Kenneth A. Merchant and Wim A. Vander Stede).
- “Design and Implementation Issues in Building an Effective Balanced Scorecard System,”

- China Finance and Accounting* (in Chinese), July 2002, pp. 15-18 (with Yiming Hu).
- “Performance Evaluation and Incentive Systems at the China Energy Power Group,” *China Finance and Accounting* (in Chinese), January 2002, pp. 32-35 (with Yiming Hu).
- “China Huaneng Group – Control, Performance Evaluation and Incentive Systems.” *Cases From Management Accounting Practice*, Institute of Management Accountants, Volume 16, 2001, pp. 16-30 (with Kenneth Merchant).
- “Culture and Experience-Related Knowledge in Internal Control Evaluation: A Study of Audit Judgment in Taiwan.” *Advances in Quantitative Analysis of Finance and Accounting*, Volume 9, 2001, pp. 303-323 (with Rong-Ruey Duh).
- “A Fuzzy Decision Process of the Cost-Volume-Profit Analysis under Uncertainty.” *Advances in Mathematical Programming and Financial Planning*, Volume 6, 2001, pp. 141-166 (with Soushan Wu and Tzy-Yih Hsiao).
- "A New Application of Fuzzy Set Theory to Cost-Volume-Profit Analyses." *International Journal of Management*, Vol. 17, No. 4, December 2000, pp. 516-529 (with Soushan Wu and Tzy-Yih Hsiao).
- “A Feasible Analysis of the Determinants of the Optimal Product Mix Using a Fuzzy Linear Programming Model,” *Advances in Quantitative Analysis of Finance and Accounting*, Vol. 8, December 2000, pp. 179-215 (with Soushan Wu and Tzy-Yih Hsiao).
- “An Experimental Analysis of Multiple Criteria Capital Budgeting Decisions.” *International Journal of Management Theory and Practice*, Vol. 1, No. 1, August 2000, pp. 27-42. (With Da-Hsien Bao).
- "Standard Costing in a Fuzzy Decision Support System." *Journal of Interdisciplinary Mathematics*, Vol. 3, No. 1, February 2000, pp. 1-42. (With Soushan Wu and Tzy-Yih Hsiao).
- “Current Development of Joint Venture Enterprises in China,” *Advances in Chinese Industrial Studies*, Volume 6, 1999, pp. 217-233 (with Yunwei Tang).
- “Business Value Chain Analysis,” *China Finance and Accounting Communications* (in Chinese), September 1999, pp. 14-17.
- “A Fuzzy Decision Process for the Single Product Cost-Volume-Profit Analysis under Uncertainty”, *Taiwan Management Review* (in Chinese), Vol. 1, No. 2, November 1998, pp. 1-17. (With Tzy-Yih Hsiao and Shousan Wu)
- “A Study of the Attitudes of Indonesian Managers toward Key Factors in Information Systems Development and Implementation,” *Journal of Global Information Management*, Summer 1998,

pp. 17-28 (With Nils Kandelin and Ronny Muntoro).

“A Survey of Management Accounting Practices in China” (in Chinese), *China Journal of Accounting Research*, August 1998, pp. 12-16 (with Debra Lu and Anne Wu). (The English Version of this paper won Rintaro Aoki Outstanding Papers Award presented by the International Association for Accounting Education and Research, Kobe, Japan, October 2000).

“The Balanced Scorecard Performance Measurement”, *Taiwan Management Accounting* (in Chinese), No. 45, June 1998, pp. 1-12.

“Target Costing”, *Taiwan Management Accounting* (in Chinese), No. 41, July 1997, pp. 1-9.

"Management Accounting Research Directions", *Review of International Accounting and Finance* (in Chinese), Peking University China Business Management Press, Volume 1, 1997, pp. 153-158.

"Benchmarking and Management Accounting: A Framework for Research," *Journal of Management Accounting Research*, Volume 8, 1996, pp. 37- 54. (With Dan Elnathan and Mark Young).

“Accounting in China,” *USC Business*, winter 1996, pp. 52-53.

“China Moves to Modernize its Accounting Practices,” *USC Accounting News*, Volume 2, No. 2, Fall 1996, p. 7, p. 11, p. 15.

"Using Multiple Criteria Decision Support Software to Teach Divisional Performance Evaluation," *Journal of Accounting and Computers*, spring 1996, pp. 11-19. (With Betty Chavis and Chen-En Ko).

“A Dynamic Programming Approach with Markov Process to the Cost-Volume-Profit Analysis,” *Advances in Mathematical Programming and Financial Planning*, Volume 4, 1995, pp. 105-117 (with Soushan Wu and Hsien-Chang Kuo).

"An Object-Oriented Programming Approach to Credit Decision Making," *Artificial Intelligence in Accounting and Auditing*, Volume 2, December 1994, pp. 229-242. (With Nils Kandelin).

"Product Costing and Cost Control in the New Manufacturing Environment," *The Review of Business Studies*, Volume 2, No. 2, 1993, pp. 105-118. (With Dan Elnathan, Lourdes Ferreira and Cecil Jackson).

"Goal Programming Applications in Financial Management," *Advances in Mathematical Programming and Financial Planning*, Volume 3, 1993, pp. 211-229 (with Daniel O'Leary).

"Multiple Criteria Capital Budgeting Under Risk," *Advances in Mathematical Programming and Financial Planning*, Volume 3, 1993, pp. 231-239.

- "How Internal Auditors Use Microcomputers in Practice," *Internal Auditing*, winter 1993, pp. 24-32. (With David Yang and Carolyn Hartwell).
- "Stronger Tests Using Heteroscedastic ANOVA with Simulations of Accounting Systems," *American Journal of Mathematical and Management Sciences*, Volume 12, No. 4, 1992, pp. 277-299. (With Edward Dudewicz and Charles Swenson).
- "A Computational Model of an Events-Based Object-Oriented Accounting Information System for Inventory Management," *Journal of Information Systems*, spring 1992, pp. 47-62. (With Nils Kandelin).
- "An Integer Programming Approach to the Selection of Alternative Audit Procedures," *Applications in Management Science*, Volume 6, 1991, pp. 79-94 (with Merrill Lewis and Theodore Mock).
- "An Examination of Auditor Multiple Criteria Judgments in Planning Inventory Audit Procedures," *The Chinese Accounting Review*, No. 25, February 1991, pp. 56-78. (With Theodore Mock, Arnold Wright and Merrill Lewis).
- "Cost Control and Performance Measurement in the New Manufacturing Environment," *Taiwan Management Accounting*, No. 15, January 1991, pp. 3-38. (With Lourdes Ferreira).
- "The Use of Microcomputers in Auditing: A Survey," *The EDP Auditor Journal*, Volume IV, 1990, pp. 73-79. (With David Yang).
- "Cost Control and Performance Measurement in the New Manufacturing Environment," *Selection and Evaluation of Advanced Manufacturing Technologies*, Springer-Verlag Publisher, 1990, pp. 230-256. (With Lourdes Ferreira).
- "Using Accounting Information for Management Decisions in the New Manufacturing Environment," *Taiwan Management Accounting* (in Chinese), Vol. 14, October 1990, pp. 3-11.
- "Future Direction of Taiwan's Accounting Profession", *Taiwan Accounting Research Monthly* (in Chinese), No. 58, July 1990, pp. 104-107.
- "Factory Automation and Using Accounting Information in Business Decisions", *Taiwan Management Accounting* (in Chinese), No. 14, October 1990, pp. 3-11.
- "Using Accounting Information in Business Decision," *Taiwan Accounting Research Monthly* (in Chinese), No.58, July 1990, pp. 138-147.
- "Business Success Factors and the Role of Management Accountants", *Taiwan Management Accounting* (in Chinese), No. 13, January 1990, pp. 12-16. A short version was appeared in

- Taiwan Accounting Research Monthly*, No. 50, November 1989, pp. 84-86.
- "Cost Variance Investigation with Fuzzy Sets," *Fuzzy Methodologies for Industrial and Systems Engineering*, Elsevier Science Publishers, 1989, pp. 213-222 (with Daniel O'Leary).
- "Management Accounting Practice and Education", *Taiwan Accounting Research Monthly* (in Chinese), No. 47, August 1989, pp. 106-110.
- "An Expert System for Cash Flow Analysis," *Artificial Intelligence in Accounting and Auditing*, Volume 1, 1989, pp. 307-314 (with Daniel O'Leary).
- "Expert Systems and Management Accounting Research," *Artificial Intelligence in Accounting and Auditing*, Volume 1, 1989, pp. 69-73.
- "Expert Systems and Multiple Criteria Decisions Making," *Applied Expert Systems*, North Holland Publishing, 1988, pp.33-45. (With Chen-En Ko).
- "Use of a Multiattribute Utility Theory Model in Computer System Selection," *Journal of Information Systems*, fall 1988, pp. 1-13. (With George Klersey and Chen-En Ko).
- "Suggested Reform on Taiwan's Income Tax System", *Taiwan Accounting Research Monthly* (in Chinese), No. 36, September 1988, pp. 34-35.
- "Future Direction of the Management Accounting Research", *Taiwan Management Accounting* (in Chinese), No. 5, July 1988, pp. 3-10. Also appeared in *Taiwan Accounting Research Monthly*, No. 33, June 1988, pp. 58-63.
- "Management by Objectives", *Taiwan Accounting Research Monthly* (in Chinese), No. 2, October 1987, pp. 5-8.
- "An Integrated Internal Control Framework to Prevent and Detect Computer Frauds," *The EDP Auditor Journal*, Volume II, 1987, pp. 42-49. (With Krish Bhaskar and Richard Savich).
- "Making Multiple Criteria Capital Budgeting Decisions – Systematically," *Business Planning*, Volume 3, No. 1, 1987, pp. 13-17. (With Chen-En Ko and Da-Hsien Bao).
- "A Simulation Analysis for Ranking and Selecting the Best Combination of Production and Accounting Control Systems," *American Journal of Mathematical and Management Sciences* Volume 6, Nos. 1 & 2, 1986 pp. 109-130. (With Hubert Chen and Edward Dudewicz).
- "Computer Security and EDP Audit Education," *The EDP Auditor Journal*, Volume 1, 1986, pp. 38-43.
- "EDP Auditing Instruction: Using an Interactive Generalized Audit Software," *Journal of*

- Accounting Education*, fall 1985, pp.79-89. (With Miklos Vasarhelyi).
- "Long-Range Planning and Control of Growth." *Journal of Accountancy*, December 1984, pp. 118-134. Reprinted in *MAP Selected Readings – 1986*, AICPA, 1986, PP. 23-39. (With Frank Daroca and Gary Holstrum).
- "A Bayesian Analysis of Audit Tests With Fuzzy Sets," *TIMS Studies in the Management Sciences*, Volume 20, 1984, pp. 495-510.
- "The Use of the Analytic Hierarchy Process as Aid in Planning the Nature and Extent of Audit Procedures," *Auditing: a Journal of Practice & Theory*, fall 1984, pp. 89-99. (With Theodore Mock and Arnold Wright).
- "Cost-Volume-Profit Analysis under Uncertainty: A Synthesis and Framework for Evaluation," *Journal of Accounting Literature*, spring 1984, pp. 85-115. (With Donna Driscoll and Paul Watkins).
- "The Economic Status of Accounting Educators: An Empirical Study," *Advances in Accounting*, Volume 1, 1984, pp. 127-144 (with Merrill Lewis and Doyle Williams).
- "The Usage of Computers in Auditing, Teaching, and Research," *Auditing: A Journal of Practice & Theory*, spring 1984, pp. 98-103. (With Miklos Vasarhelyi, et al.).
- "Applications of Time Series Analysis in Accounting," *Journal of Forecasting*, Volume 2, 1983, pp. 405-423. (With Da-Hsien Bao, Merrill Lewis, and James Manegold).
- "Management Decision Activities and Information Requirements for Health Care Institution," *Cost and Management*, September-October 1982, pp. 37-39. (With James Scheiner).
- "Selecting the First Small Business Computer," *American Journal of Small Business*, April-June 1982, pp.50-58. (With Thomas Francl and Warren Erikson).
- "A Decision-oriented Management Accounting Information System," *Cost and Management*, November- December 1981, pp.32-36. Reprinted in *Information Systems for Accounting and Management*, Wilkinson and Kneer eds., Prentice-Hall, Inc., 1985, pp. 8-15. (With William Harper).
- "The Gravy Train Derails," *Computerworld*, November 10, 1980, pp. In Depth 1-6. (With Charlene Francl).
- "An Accounting Control System Structured on Multiple Objective Planning Models," *OMEGA: The International Journal of Management Science*, Volume 8, 1980, pp. 375-382.
- "An Online Interactive Corporate Financial Model," *Cost and Management*, July/August, 1980, pp.

28-33. (With J. Carlos Sardinha and Mohammed H. El-Badawi).

"Accounting and Financial Control for R & D Expenditures," *TIMS Studies in the Management Sciences*, Volume 15, 1980, pp. 199-213. (with Miklos Vasarhelyi).

"ZBB Fits EDP to a TEE," *DATAMATION*, 1980, pp. 177-180. (With Thomas Francl and Miklos Vasarhelyi).

"A Survey of Goal Programming Applications," *OMEGA: The International Journal of Management Science*, Volume 8, 1980, pp. 115-117.

"Applications of Goal Programming in Accounting," *Journal of Business Finance and Accounting*, Winter 1979, pp. 559-577.

"Corporate Planning and Budgeting: An Integrated Approach," *Managerial Planning*, May/June 1979, pp. 29-33. Also appeared in *IEEE Engineering Management Review*, Volume 1, Issue 1, 1981, pp. 4-8.

"Multiple Objective Budgeting Models: A Simulation," *The Accounting Review*, January 1978, pp. 61-76.

PUBLISHED BOOKS AND MONOGRAPHS (n =6)

Cost Management: A Strategic Emphasis (Book), McGraw-Hill/ Irwin, 3rd ed., 2005. (With Edward Blocher, Kung Chen, and Gary Cokins)

Cases and Readings in Cost Management (Book), McGraw-Hill/ Irwin, 3rd ed., 2005. (With Edward Blocher, Kung Chen, and Gary Cokins)

Cost Management: A Strategic Emphasis (Book), Irwin/McGraw-Hill, 2nd ed., 2002 and 1st Ed. 1999 (With Edward Blocher and Kung Chen).

Cases and Readings in Strategic Cost Management (Book), Irwin/McGraw-Hill, 2nd Ed. 2002, and 1st ed., 1999. (With Edward Blocher and Kung Chen).

Using Accounting Information in Business Planning, Product Costing, and Auditing (Monograph), Tamkang Chair Lecture Series 92, Tamkang University, Taipei, Taiwan, 1991, 57 Pages.

Advanced Auditing: Computers and Analytical Techniques (Book), Addison-Wesley Publishing Company, 1988. (With Miklos Vasarhelyi).

The Use of Mathematical Models (Monograph), National Association of Accountants, 1986. (With Paul Watkins).

Planning, Budgeting, and Control for Data Processing (Book), Van Nostrand Reinhold Company, Inc., 1984. (With Thomas Francl and Miklos Vasarhelyi).

PROFESSIONAL ACTIVITIES – American Accounting Association (AAA)

Over the years, Professor Lin has served as Project Director, AAA Administrators of Accounting Programs Group Data Base Committee (1993-1994), Western Region Director of the Management Accounting Section (1986-1988), Chairman of the Management Accounting Section Research Committee (1985-1986), and an editorial board member of *The Accounting Review* (1984-1986), *Journal of Information Systems* (1986-1989), *Issues in Accounting Education* (1989-1994) and *Journal of Management Accounting Research* (1988-1995).

In addition, he has served as a member for AAA Committee on Computer Tools in Audit Research and Education (1980-1983), Notable Contribution to Accounting Literature Committee (1982-1983), NAA Liaison Committee (1983-1984), Management Accounting Section Research Committee (1983-1984), AAA Management Accounting Section Nominating Committee (1984-1985), Professorial Environment Committee (1986-1987), Future Structure Follow-Up Committee (1987-1988), Management Accounting Section Notable Contribution to Literature Award Committee (1994-1995), Doctoral Fellowship Committee (1999-2000), and Outstanding Educator Award Committee (2006-2007).

OTHER PROFESSIONAL ACTIVITIES (2001- 2017)

Board of Director, Institute of Management Accountants Research Foundation, 2011-2017.

Member, Institute of Management Accountants Research Proposal Review Committee, 2007-2016.

Board of Director, Chinese-American Faculty Association of Southern California, 2012-2015.

Member, Institute of Management Accountants Doctoral Research Grant Selection Committee, 2007-2015.

Member, Southern California Phi Tau Phi Scholastic Honor Society Scholarship Committee, 2012-2015.

Chairman, Chinese-American Faculty Association of Southern California Student Scholarship Committee, 2013-2015.

Member, Institute of Management Accountants Emerging Scholar Selection Committee, 2010-2014.

External Examiner, Chinese University of Hong Kong Master of Accountancy Program, 2000-2014.

International Board of Advisor, Chinese Accounting Professors Association, 2001-2012.

Director, Institute of Management Accountants Foundation for Applied Research, 2007-2009; 2010-2011.

Member, American Accounting Association Outstanding Educator Award Committee, 2006-2007.

President, Chinese-American Faculty Association of Southern California, 2001.

USC SERVICE ACTIVITIES (2001-2017)

USC President-Appointed Ambassador, 2001-2017.

Member, USC Leventhal School of Accounting Annual Performance Review Committee, 2011-2015.

Member, USC Leventhal School of Accounting Master of Accounting Curriculum Committee,

2012-2015.
Member, USC Leventhal School of Accounting Recruiting Committee, 2013-2014.
Member, USC Leventhal School of Accounting Curriculum Revision Committee, 2011-2014.
Member, USC Leventhal School of Accounting Undergraduate Curriculum Committee, 2011-2014.
Member, USC Leventhal School of Accounting Graduate Committee, 2006-2011.
Member, USC Marshall School of Business Faculty Council, 2008-2010.
Member, USC US-China Institute Research Grant Committee, 2007-2009.
Member, USC Marshall School of Business Globalization Committee, 2007-2008.
Co-Chair, USC Leventhal School of Accounting Globalization Ad Hoc Committee, 2007-2008.
Chairman, USC Leventhal School of Accounting Graduate Committee, 2002-2006.
Faculty Advisor, USC Chinese Educational Graduate Organization, 2002-2006.
Member, USC Leventhal School of Accounting Committee on Leventhal Governance, 2006.
Co-Chair, USC Leventhal School of Accounting Master of Accounting Program Review Committee, 2005.
Member of the USC Leventhal School of Accounting Personnel Committee, 2001, 2003-2004.
Member of the USC Marshall School of Business Distinguished Scholar Symposium Committee, 2002-2003.
Member of the USC Marshall School of Business Graduate Education Committee, 2001-2002.
Member of the USC Leventhal School of Accounting Masters Programs Admissions & Financial Aid Committee, 2001-2002.
Faculty Advisor, USC Chinese Student Association, 2001-2002.

PROFESSIONAL QUALIFICATIONS

CMA (USA), 1978; Certificate of Distinguished Performance in CMA Exam.
Passed CPA Examination (California) November 1974.
CPA (Taiwan), 1964.