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Education

- PhD, Graduate Institute of Management, National Yunlin University of Science and Technology, 2004/9 to 2008/6
- Master, Department of Accounting, National Cheng Kung University, 1995/9 to 1997/6
- BBA, Department of Accounting, National Chung Hsing University, College of Business and Law, 1991/9 to 1995/6

Area of Specialty

- Audit Market
- Earnings Management
- Human Capital

Academic Experience

- Assistant Professor, Department of Accounting Information, Southern Southern Taiwan University, 2009/2 to present
- Assistant Professor, Department of Accounting Information, Shin Chien University Kaohsiung Campus, 2008/8 to 2009/1
- Instructor, Department of Accounting Information, Shin Chien University Kaohsiung Campus, 2005/2 to 2008/7
- Instructor, Department of Finance, Hsing Kuo University OF Management, 2001/8 to 2005/1

Publications

Journal Papers:

1. Chen, Huei-Huang, Chiang-Hsien Tai, Tsung-Yi Tsai, Chien-Hung Hsueh, Chao-Hsien Lu (2015) "Developing an ebXML Compatible B2B Collaboration Prototype and Reference Model: The Viewpoint of Business Process Integration," Australian Journal of Business and Management Research, 8(4), 27-36. [ABI]
2. Yang, Chung-Cheng, Tsung-Yi Tsai, and Chung-Jen Fu (2010) "Human Capital and Knowledge Spillover Effect: Evidence from Taiwan's CPA Firms," Sun Yat-sen

Management Review, 18(1), 247-276. [TSSCI] (in Chinese)

3. Yang, Chung-Cheng and Tsung-Yi Tsai (2008) "Cancellation of Audit Fee Floor and Human Capital: Evidence from Taiwan's Audit Market," Fair Trade Quarterly, 16 (3), 155-176. [TSSCI] (in Chinese)

Conference Papers:

1. Tsai, Tsung-Yi, Chung-Cheng Yang, and Yahn-Shir Chen (2010) "Increasing Firm Performance through Information Technology Capital in the Public Accounting Industry in Taiwan," American Accounting Association 2010 Annual Meeting.
2. Tsai, Tsung-Yi, Chung-Cheng Yang, and Yahn-Shir Chen (2009) "The Impact of Information Technology Capital on Productivity: Evidence from Taiwan's CPA Firms," American Accounting Association 2009 Annual Meeting.
3. Tsai, Tsung-Yi and Chung-Cheng Yang (2008) "Substitution in Human Resources in Taiwan's Accounting Firms," American Accounting Association 2008 Annual Meeting.
4. Yang, Chung-Cheng, and Tsung-Yi Tsai (2006) "Passing Rate of CPA Examination, Human Capital and Audit Market," American Accounting Association 2006 Annual Meeting.
5. Yang, Chung-Cheng, Chung-Jen Fu, and Tsung-Yi Tsai (2006), "Knowledge Spillover Effect in CPA Firms: from the Perspective of Public Goods," American Accounting Association 2006 Annual Meeting.
6. Yang, Chung-Cheng, Yahn-Shir Chen, and Tsung-Yi Tsai (2006) "Mergers and Operational Efficiency Change in Taiwan's CPA Firms," American Accounting Association 2006 Annual Meeting.

Dissertation:

- Tsung-Yi Tsai (2008) "The Impact of Information Technology Capital and Human Capital on Productivity: An Empirical Investigation of the Public Accounting Industry in Taiwan," Unpublished National Yunlin University of Science and Technology Doctor Thesis.

Grants

1. National Science Council, No: NSC101-2410-H-218-006-, "Demand for Internet Audit by Private Colleges and Universities," 2012/8 - 2013/7.
2. National Science Council, No: NSC100-2410-H-218-007-, "Does Auditor Change Compromise Auditor Independence : a test of Accrual-based and Real Earnings Management?" 2011/8 - 2012/7.
3. National Science Council, No: NSC99-2410-H-218-012-, "Knowledge Spillover and

Earnings Management: a Test of the Business Life Cycle Hypothesis,” 2010/08 - 2011/7.

4. National Science Council, No: NSC98-2910-H-158-005-, “The impact of Information Technology Investment on Technical Efficiency of the Public Accounting Industry in Taiwan: Three Stage Data Envelopment Analysis,” 2009/8 - 2010/7.

Honors and Awards

1. Excellent Tutor Award in 2st semester of 2009 Academic Year

Professional Certifications

1. Certified Internal Auditor (CIA), 2001
2. Certified Public Accountant (CPA), 1996

Academic and Professional Service

1. Director of Accounting Office, Southern Taiwan University of Science and Technology, 2015/02 to present.
2. Director of Auditing Office, Southern Taiwan University of Science and Technology, 2012/8 to 2015/1.
3. Auditor, Arthur Andersen CPA Firm, 1999/6 to 2001/8.