

## **Chao-Hsien Lu ( 呂昭顯)**

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### **Education**

- PhD, Business Administration, National Chung Cheng University, 2008/1
- Master, Hospital and Health Care Administration, National Yang-Ming University, 1993/7
- BBA, Accounting, Feng Chia University, 1991/7

### **Area of Specialty**

Cost and Managerial Accounting in Health Care, Exchange-Traded Funds, Financial Statement Analysis

### **Academic Experience**

- Assistant Professor, Department of Accounting Information, Southern Taiwan University of Science and Technology, 2008/1 to present
- Instructor, Department of Business Administration, Southern Taiwan University of Science and Technology, 2003/8 to 2008/1
- Instructor, Department of Health Care Administration, Diwan University, 2001/8 to 2003/7

### **Publications**

#### **Conference Papers:**

1. **Lu, Chao-Hsien**, Yi-Shung Wang (2011) "The Impact of Medical Service Volume and Complexity on Overhead Costs in Hospitals," 2011 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.
2. **Lu, Chao-Hsien**, Hui-Wen Chen (2011) "A Study of Cost Driver and Scale Economy Analysis in Hospitals," 2011 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.
3. **Lu, Chao-Hsien**, Yu-Ting Chen (2011) "Tracking Performance and Determinants of Trading Volume for Foreign Exchange Trade Funds," 2011 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.
4. Tan, Hui-Fang and **Chao-Hsien Lu** (2011) "Earnings Management in Nonprofit Organizations- Evidence from Foundation Hospitals," 2011 International Conference of Taiwan Finance Association," Kaohsiung, Taiwan.
5. **Lu, Chao-Hsien**, Pei-Ying Wu (2010) "A Study of Substitutability between Exchange Traded Funds and Open-End Mutual Funds," 2010 International Conference of Taiwan Finance Association," Nantou, Taiwan.
6. **Lu, Chao-Hsien**, Chiu-Yuan Chen (2010) "Applying activity-based costing (ABC) to improve the cost accounting system in a hospital - A Case Study of Nursing Departmental Costs," 2010 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.

7. **Lu, Chao-Hsien**, Yong-Fu Jiang (2010) "Applying activity-based costing (ABC) to improve the cost accounting system in a hospital - A Case Study of Technical Departmental Costs," 2010 The Academic Conference on Finance, Accounting and Business Decisions," Tainan, Taiwan.

### **Dissertation**

Lu, Chao-Hsien (2008) "*Essays on Exchange-Traded Funds (ETFs): The Impacts of Trading Mechanisms on Performance of ETFs, and The Investment Behavior and Performance of ETFs among Various Investor Types*," Ph.D. Dissertation, National Chung Cheng University

### **Grants**

1. Sin-Lau Medical Foundation Hospital, No: 230970201, Applying Activity-Based Costing to Construct the Departmental Financial Statements in Hospitals, 2009/4 to 2011/3.

### **Professional Certifications**

- *Certificate of Electronic Business Application Engineer for ERP*, EE-000028, e-Business Management Society, Feb 17, 2011.
- *Business Intelligence Planner*, BIP11CE00133, Chinese Enterprise Resource Planning Society, Feb 2011.
- *Certified Financial Specialist for Small and Medium Enterprise*, FS40008001, Taiwan Academy of Banking and Finance, Sep 12, 2010.
- *Enterprise Finance Operation Analyst*, EFOA2010000345, Taiwan International Business Management, July 19, 2010.
- *Microsoft Office Specialist Master*, Microsoft Inc., Nov 13, 2009.
- *Internet and Computing Core Certification (IC3)*, Certiport, Inc., Oct 31, 2009.
- *E-Enterprise Planner I Certification*, EPI-11179-0355, Computer Skills Foundation, May 30, 2009.
- *Senior Securities Specialist*, 0355400201, Taiwan Securities Association, Nov 10, 2008.
- *Financial Planner Personnel*, Y440080004, Taiwan Academy of Banking and Finance, May 3, 2008.

### **Professional Experience**

- Cost Analysis Specialist of the Administration Department, Chi Mei Medical Center (Yong Kang), 1995/7 to 2001/7