

國立清華大學第 23 屆新進人員研究獎得獎人簡介

潘教授在 2014 年於國立台灣大學會計學系完成了博士學位，接著到東海大學任教，並在 2019 年春季加入國立清華大學擔任助理教授。潘教授教授大學部及碩士班學生，所開設的課程涵蓋會計原理、中級會計學、國際會計準則、審計學及碩士班獨立研究。她的研究專注於下列三個領域：第一個領域是高管薪酬，潘教授研究會計績效指標與薪酬契約中其他績效指標的相對重要性，以及公司董事會的結構將如何影響高階管理階層薪酬契約的設計。第二個領域研究公司盈餘管理的議題，特別是應計基礎盈餘管理與實質盈餘管理之間的交互作用。第三個領域為檢視新式審計查核報告的採用是否可以為資本市場的投資者提供資訊內涵。作為會計研究人員，潘教授發表在國際間會計的頂尖期刊 *Contemporary Accounting Research*。此外，她還發表了學術文章刊登於 *Corporate Governance: An International Review*, *Journal of Contemporary Accounting & Economics*, *Asia-Pacific Journal of Accounting & Economics*, *Journal of Financial Studies*, and *Journal of Accounting Review*。在未來的工作中，她將繼續探討高階管理階層薪酬設計、審計議題與所得分配不平等的原因和經濟後果。

Professor Pan completed her Ph.D. degree from National Taiwan University. Professor Pan joined National Tsing Hua University during spring 2019 as an assistant professor. Professor Pan has taught various accounting courses for the undergraduate and master of accounting programs, including Accounting Principles, Intermediate Accounting-IFRSs, Auditing, and Independent Research. Her research focuses on three related areas of accounting. The first area is executive compensation that addresses the relative importance of accounting-based performance measures to other performance measures in compensation contracts and how the structure of corporate boards will affect the optimal design of executive compensation contracts. The second area studies the earnings management issues in corporate finance; especially, the association and causality between accrual-based earnings management and real earnings management. The third area examines whether the audit report could provide useful information for investors in capital markets. All strands draw techniques from econometrics, corporate finance theory, and empirical studies in related areas. The contributions of my research indicate that accounting information provides direct input to corporate control mechanisms and indirect input to corporate control mechanisms by delivering the information contained in

stock prices. As an accounting researcher, she has published an article in *Contemporary Accounting Research*, a top-tier accounting journal. Besides, she also has published in several academic journals, including *Corporate Governance: An International Review*, *Journal of Contemporary Accounting & Economics*, *Asia-Pacific Journal of Accounting & Economics*, *Journal of Financial Studies*, and *Journal of Accounting Review*. For her future work, she will continue her exploration in executive compensation, auditing issues, and the causes and economic consequences of income inequality.