

Lyu, Chan



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Faculty : School of Business
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Teaching and Research Areas :

Advanced Management Accounting and Practice
Equities And Investment Analysis
Earnings Management
Corporate Governance
Accounting Conservatism

Academic Qualifications

2010 - 2014 Ph.D / Accounting/ University of Macau
2008 - 2010 Master of European Studies / University of Macau
2003 - 2008 Bachelor of Business Administration / International Business / University of Macau
2005 - 2006 Exchange / Université Catholique de Louvain

Teaching Experiences

2014- Present Assistant Professor / School of Business / Macau University of Science and Technology
2013 - 2014 Lecturer / Faculty of Management and Administration / Macau University of Science and Technology
2011- 2012 Part-time Lecturer / Faculty of Business Administration / University of Macau

Representative Publications

Journal Articles:

Lyu, Chan, Desmond C.Y. Yuen, X. Zhang (2017), "Ownership Concentration and Earnings Attributes: A Comparison between West Europe and East Asia", *Asia Pacific Journal of Accounting & Economics*, Vol.24, issue 1-2, pp. 23-42. (SSCI)

Chan Lyu, Desmond C.Y. Yuen, X. Zhang, Nini Zhang (2014), "IFRS Adoption and Real Activities Manipulation: Evidence from China", *Journal of Applied Management Accounting Research*, Vol. 12, No. 2.

Chan Lyu (2014), "A Comparative Study on the Gaming Industry between Macau (China) and Korea", *Journal of Liaoning University*, October, pp.34. (中文核心期刊, RCCSE)

Philip Law, Desmond C.Y. Yuen, **Chan Lyu** (2013), "The Impact of Guanxi on Auditor

Independence: Perceptions of Auditors and CFOs in Hong Kong”, *Corporate Ownership and Control*, Vol. 10. pp. 685-699.

Desmond C.Y. Yuen, Philip Law, **Chan Lu**, Jenny Guan (2013), “Dysfunctional Auditing Behaviour: Empirical Evidence on Auditors’ Behaviour in Macau”, *International Journal of Accounting and Information Management*, Vol. 21, iss. 3. pp.209-226.

Desmond C.Y. Yuen, Morris Liu, Steve Xu, **Chan Lu** (2009), “A Case Study of Voluntary Disclosure by Chinese Enterprises”, *Asian Journal of Finance & Accounting*. Vol. 1, no. 2

Conference Proceedings:

You Yue; Yue, Yaomeng; **Chan Lyu**; Wang Li; Zhong Yao; Tian Jiawei. “Correlation Analysis of Multi-Source Product Quality Information.” ICIM'2016: Proceedings of The 13th International Conference on Industrial Management. Hiroshima, Japan. SEP 21-23, 2016.

Chan Lu, Desmond C.Y. Yuen, Steven Zhang, “Ownership Concentration and Earnings Quality” Academy of International Business (AIB) Southeast Asia Regional Conference organized by Hong Kong Institute of Business Studies, Lingnan University, in Taipei, Taiwan. December 2011.

Chan Lu, Steven Zhang, Desmond C.Y. Yuen, “Ownership Structure and Earnings Attributes: A Comparison between West Europe and East Asia”. 2nd International Conference of Accounting, Business, Leadership and Information Management (ICABLIM2010) organized by International Journal of Accounting and Information Management, in New Orleans, Louisiana, the United States. May 2010. **Best Paper Award**

Lu, Chan and Desmond C.Y. Yuen, “Dysfunctional Auditing Behavior: a research on auditor behavior in Macau”. 1st International Conference of Accounting, Business, Leadership and Information Management (ICABLIM2009) organized by International Journal of Accounting and Information Management, in Beijing, China, August 2009.

Lu, Chan and Desmond C.Y. Yuen, “Auditor Behavior”. 1st World Accounting Frontiers Series Conference organized by University of Macau, in Macau, July 2009.

Recent Research Projects

2015. 11 - 2016. 11 A meta analysis on diversification and firm performance

2015. 09 - 2016. 08 Research on the family control and firm performance in Macau

2014. 09 - 2015. 08 Research on the anti-audit capabilities of the local enterprises in Macau

2011 - 2012 The Usage and Purchasing Tax of Vehicle in Macao

2011 - 2013 Corporate governance and efficient earnings management: an international study

Membership of Academic Associations and community service

Board member, Association of Publication of Cultural Education of Macao

Reviewer, Accounting and Finance Research

CPA Australia