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| **Faculty CV** | |  | **教师简历** | |
| **Deren XIE** Ph.D., Full Professor | |  | **谢德仁** 博士，教授 | |
| Department of Accounting  School of Economics and Management, Tsinghua University  Beijing 100084, China  Tel: 8610- 6277-3189  [xiedr@sem.tsinghua.edu.cn](mailto:xiedr@em.tsinghua.edu.cn) | |  | 中国 北京（100084）  清华大学经济与管理学院  会计系  电话：8610- 6277-3189  [xiedr@sem.tsinghua.edu.cn](mailto:xiedr@em.tsinghua.edu.cn) | |
| **Education** | |  | **教育背景** | |
| 1998 | Ph.D. in Accounting, Department of Accounting, Xiamen University, Fujian, China |  | 1998 | 厦门大学会计系管理学(会计学) 博士 |
| 1993 | B.S. in Accounting, Department of Accounting, Xiamen University, Fujian, China |  | 1993 | 厦门大学会计系经济学(会计学)学士 |
| **Professional Experience** | |  | **工作经历** | |
| 1998.8-present | Assistant Professor, Associate Professor, Full Professor, School of Economics and Management, Tsinghua University |  | 1998-至今 | 清华大学经济管理学院 讲师、副教授、教授 |
| 2002.1-2002.12 | Visiting Scholar, A.B. Freeman School of Business, Tulane University, New Orleans, U.S.A. |  | 2002.1-2002.12 | 美国新奥尔良杜兰大学弗里曼商学院 访问学者 |
| 2009.10-2009.12 | Visiting Scholar, Sloan School of Management, MIT, Boston, U.S.A |  | 2009.10-2009.12 | 美国波士顿MIT斯隆管理学院，访问学者 |
| **Courses** | |  | **教授课程** | |
| The Principles of Accounting, Advanced Financial Accounting, Special Seminar in Advanced Accounting, Executive Incentives and Stock Option. | |  | 《会计学原理》、《高级财务会计》、《高级会计专题》、《会计学》、《经理人激励与股票期权》等 | |
| **Research Interests** | |  | **主要研究领域** | |
| Interdisciplinary study on Accounting, New Institutional Economics and Theory of the Firm, Capital Market and the Setting of Accounting Standards, Corporate Governance and Executive Incentives, Regulation of CPA Industry. | |  | 会计学、新制度经济学与企业理论交叉研究、资本市场与会计准则制定、公司治理与经理人激励、注册会计师行业管制 | |
| **Professional Societies/Activities** | |  | **学术兼职** | |
| * 2007.08-present, Member of the Editor Committee of Accounting Research Journal. * 2014.01- , Member of the Council of the Accounting Society of China | |  | 2007.8至今，会计研究杂志编辑委员会委员  2014.1- ，中国会计学会第八届理事会理事 | |
| * 2010.8-2014.7, 2014.10-2018.10, Vice President of the Finance and Cost Sub-society of the Accounting Society of China | |  | 2010.8-2014.7，2014.10-2018.10, 中国会计学会财务与成本分会 第七、八届理事会副会长 | |
| * 2006.8-2010.7, Stated Member of the Board of the Finance and Cost Sub-society of the Accounting Society of China | |  | 2006.8-2010.7，中国会计学会财务和成本分会 理事会常务理事 | |
| * 2009-present, Senior Member, Accounting Society of China (ASC) | |  | 2009年-至今，中国会计学会 资深会员（首批） | |
| * 2003-2008, Member, Accounting Society of China (ASC) | |  | 2003年-2008年，中国会计学会 个人会员（首批） | |
| * 2005-present, Referee, Economic Research Journal (in Chinese) | |  | 2005年至今，经济研究（中文） 审稿人 | |
| * 2006-present, Referee, Nankai Management Review (in Chinese) | |  | 2006年至今，南开管理评论（中文） 审稿人 | |
| * 1999-present, Referee, Accounting Research (in Chinese, edited by ASC) | |  | 1999年至今，会计研究 审稿人 | |
| * 2002-present, Proposal Evaluator of National Natural Science Foundation of China (NSFC) | |  | 2002年至今，中国自然科学基金委员会 通讯评议专家 | |
| * 1999-present, Member, Chinese Institute of Certified Public Accountants (CICPA) | |  | 1999年至今，中国注册会计师协会 会员 | |
| * 2001-2002, Member, Compilation Committee of National Certified Public Valuer Examination Textbook. | |  | 2001-2002年，国家注册资产评估师考试教科书编撰委员会 委员 | |
| * 1999-2001, Referee, China Accounting and Finance Review (in both English and Chinese) | |  | 1999-2001年，中国会计与财务研究（中英文） 审稿人 | |
| **Activities with Industries** | |  | **企业相关活动** | |
| * Working as Part-time CPA, 1993-1998 | |  | * 1993-1998年，兼职注册会计师 | |
| * Independent Director（in three companies） | |  | * 在三家公司兼任独立董事 | |
| **Research Projects/Grants** | |  | **科研项目/经费** | |
| 1. 01/2017-12/2020 Research on the economic consequences of equity pledge of controlling shareholders of listed companies: from the perspective of stakeholders, NSFC 2. 01/2016-12/2018, Research on Pang's dividend and Pang's interest of Listed Companies in China, China Accounting Society (Ministry of Finance) 3. 01/2012-12/2015, Person-in-charge, “Determinants and Economic Consequences of the Implicit Choice of Development Cost Accounting Policy”, funded by National Natural Science Foundation of China (NSFC). 4. 01/2011-12/2013, Person-in-charge, “Independent Directors Compensation and Agency Cost”, funded by Ministry of Education of China. | |  | 1. 谢德仁, 上市公司控股股东股权质押的经济后果研究：利益相关者视角, [2017-01-01-2020-12-31], 国家自然科学基金委 2. 谢德仁, 我国上市公司庞氏分红与庞氏利息问题研究, [2016-01-01-2018-12-31], 中国会计学会（财政部） 3. 谢德仁，“开发支出会计政策的隐性选择：影响因素与经济后果”，2012.01~2015-12，国家自然科学基金委。 4. 谢德仁, “独立董事薪酬与代理成本”，教育部，2011.01-2013.12。 | |
| 1. 01/2005-12/2007, Person-in-charge, “The Setting and Modification of Debt Restructuring Accounting Standard: Empirical Research”, funded by NSFC. | |  | 1. 谢德仁, “《债务重组》会计准则的制定与修订：经验分析”, 2005-1~2007-12，国家自然科学基金委。 2. 谢德仁, “关于上市公司审计委员会的研究”，2002-01~2005-12，教育部。 | |
| 1. 01/2002-12/2005, Person-in-charge, “A Study on Audit Committee of Listed Corporations”, funded by Ministry of Education of China. | |  | 1. 谢德仁, “激励效应分析和股票期权会计”，2001-01~2004-12，国家自然科学基金委。 | |
| 1. 01/2001-12/2004, Person-in-charge, “Incentive Effects Analysis and Accounting Treatment of Stock Option”, funded by NSFC. | |  |  | |
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| **Honors and Awards** | |  | **荣誉及奖项** | |
| * 2019, Certificate of Accounting Master, the Ministry of Finance of China * 2015, Being selected as candidate of Accounting Master Program of the Ministry of Finance of China; * 2010, Outstanding Teaching Award to Young Teachers, Tsinghua University | |  | * 2019年获颁财政部会计名家证书 * 2015年入选财政部“会计名家培养工程” * 2010年清华大学青年教师教学优秀奖 | |
| * 2006, Second Prize of the 4th Excellent Social Science and Humanity Research Works of China’s Universities, the Ministry of Education of China. | |  | * 2006年中国教育部第四届中国高校优秀社会科学与人文研究奖 二等奖 | |
| * 2006, The Tenth University Young Teachers Award in Research (Third Prize), HUO Yingdong Education Fund. | |  | * 2006年第十届霍英东教育基金大学青年教师研究奖（三等奖） | |
| * Outstanding Academic Award to Young Teachers of 2005, Tsinghua University | |  | * 2005年清华大学优秀青年教师学术奖 | |
| **Publications** | |  | **发表成果** | |
| * **Journal Articles** | |  | * **期刊论文** | |
| 1. Guihua He, Ke Liao, Deren XIE, “The Information Transmission within Financial Institutions: Evidence from the Share Pledging Business in Brokerage Firms”, The Journal of World Economy, 7,pp.207-232,2021 2. Xinyi Zhang, Chenyu Cui, Deren XIE, “Are Dividends All for Rewarding Investors? Evidence from Payouts Induced by Return on Equity Targets”, China Journal of Accounting Studies, 8:3, 470-494，2021 3. Deren XIE, “Ten Questions about Free Cash Flow Creativity”, Finance and Accounting Monthly, 21,22-27,2021 4. Deren XIE, Jinsong Liu, Ke Liao, " Firns Need to De-Ponzination", The Economic Observer, 21, 2020 5. Deren XIE, Jinsong Liu, Ke,Liao, " A Comprehensive Analysis of A-share Listed Companies’ Ability to Pay Capital Return (1998-2018): A Perspective of Free Cash Flow Creativity ", Finance and Accounting Monthly, 19,pp. 9-31, 2020 6. Dengjin Zheng, Deren XIE, Wei Yuan, "The CPC party organization in privately controlled listed companies and earnings management", China Journal of Accounting Studies, Vol.2, No.7, pp.270-291, 2019 7. Deren XIE, Mei Zhang, " How to Account for Investments in Subsidiaries in the Parent’s Separate Financial Statements:Cost Method vs.Equity Method?", Accounting Research, 2, pp.3-15, 2020 8. Deren XIE, Guihua He, Lianghua Huang, " Has the Value Relevance of Accounting Information Increased in China under the New Accounting Standards of 2006?？", Review of Investment Studies, 3, 39, pp. 35-56, 2020 9. Deren XIE, "Structural Deleveraging for Preventing and Resolving Systematic Financial Risk", China Economic Transition, Vol.1, No.2, pp.17-25, 2019 10. Dengjin ZHENG, Deren XIE, Party Organizations in Chinese Privately Owned Firms and Corporate Donations, Journal of Financial Research, Vol.9, pp.151-168, 2019 11. Deren XIE, "Permission of IPO with Existing Stock Distribution：The Way to Solve the Dividend Controversy with Huabao Company Style ", Business Weekly( Chinese Version), 6, 9-10, 2019 12. Deren XIE, Guihua He, Ke Liao, The Share-Backed Loan Business of Brokerage Firms and Optimistic Recommendation by Affiliated Analysts, Accounting Research, Vol.8, pp.18-24, 2019 13. Deren XIE, Xinyi Zhang, Chenyu Cui, Classification Shifting Between Recurring and Nonrecurring Items: Evidence from Performance-Based Equity Incentive Plans, Management World, Vol.7, pp.167-181, 2019 14. Deren XIE, Ke Liao, "Share Pledging by Controlling Shareholders and Real Earnings Management of Listed Firms", China Journal of Accounting Studies, Vol.6, No.2, pp.109-119, 2018 15. Deren XIE, Chenyu Cui, Xiaoyan Tang, Performance-vesting Incentive Plans and Real Earnings Management ", Nankai Management Review, 1, 159-171, 2018 16. Deren XIE,Kang Wang, Ke Liao, "Defusing the Share Pledging Risk in the Market-oriented Way", China Securities, A08, 2018 17. Ke LIAO, Chenyu CUI, Deren XIE, Controlling Shareholders＇ Share Pledging and Dividends Policy Choice of Listed Companies, Journal of Financial Research, Vol.4, pp.172-189, 2018 18. Deren XIE, "Developing Cash Value Added Creativity, Realizing High Quality Development of Firms", China Securities, A08, 2018 19. Deren XIE, Ke Liao, Dengjin Zheng, Controlling Shareholder's Share Pledging and Implicit Choice of Development Cost Accounting Policy, Accounting Research, Vol.3, pp.30-38, 2017 20. Le Lin, Deren XIE, Do Analysts’ Recommendation Revisions Use Management Tones? A Textual Analysis Based on Earnings Communication Conferences, Management World, 11, 125-145, 2017 21. Deren XIE, Chenyu Cui, Ke Liao, Large Stock Dividends and Insiders＇ Shares Selling： Which One Dominates the Other？Journal of Financial Research, Vol.11, pp.158-173, 2016 22. Deren XIE, Mei Zhang, A Study on the Restructuring of the Cash Flow Statement of Commercial Banks and Their Sustainable Ability to Pay Cash Dividends, Accounting Research, Vol.3, pp.21-28, 2016 23. Le Lin, Deren XIE, Do Investors Listen for the Meanings behind Executives＇ Words？ An Empirical Analysis Based on Management Tones, The Study of Finance and Economics, Vol.7, pp.28-39, 2016 24. Deren XIE, Dengjin Zheng, Chenyu Cui, “Is Controlling Shareholder’s Share Pledge a Potential Mine? An Empirical Analysis between Share Pledge and Stock Price Crash Risk”, Management World, 5, pp.128-140, 2016/5/15(in Chinese) 25. Rent Seeking in Approval-based IPO System: Based on the Perspective of the Indirect Connections between IEC Members and Underwriters, China Industrial Economy , 3, pp.20-35, 2016/3/15(in Chinese) 26. Yongtao Liu, Yunsen Chen, Deren XIE, Dengjin Zheng, “Director of the Chain Network and the Convergence of Accounting Policy: Evidence from the Implicit Choice of Development Expenditure Accounting Policy”, China Accounting Review, 1, V.13, pp. 1-28, 2015/3/16 (in Chinese) | |  | 1. 何贵华, 廖珂, 谢德仁，“金融机构内部的信息流动：来自券商股权质押业务的证据”，世界经济，7期，207-232页,2021 2. 张新一, 崔宸瑜, 谢德仁，分红都是为了回报投资者吗——净资产收益率考核与分红动机异化，会计研究，8期：107-123页,2021 3. 谢德仁，“自由现金流量创造力十问”，财会月刊，21期，22-27页，2021 4. 廖珂,谢德仁,张新一，“控股股东股权质押与上市公司并购——基于市值管理的视角”，会计研究，10期，97-111页,2020 5. 谢德仁, 刘劲松, 廖珂, "亟待走出的“双庞氏”陷阱", 经济观察报, 21期, 2020 6. 谢德仁, 刘劲松, 廖珂, "A股公司资本回报支付能力总体分析(1998-2018)——基于自由现金流量创造力视角", 财会月刊, 19期, 9-31页, 2020 7. 郑登津, 谢德仁, 袁薇, "民营企业党组织影响力与盈余管理", 会计研究, 5期, 62-79页, 2020 8. 谢德仁, 张梅, "母公司个别财务报表中对子公司投资的会计处理方法之辨：成本法还是权益法？", 会计研究, 2期, 3-15页, 2020 9. 谢德仁, 何贵华, 黄亮华, "新会计准则下我国会计信息价值相关性提升了吗？", 投资研究, 3期, 39卷, 35-56页, 2020 10. 谢德仁, "推动结构性去杠杆防范化解系统性金融风险", 中国证券报, A07版期, 2018 11. 郑登津, 谢德仁, "非公有制企业党组织与企业捐赠", 金融研究, 9期, 151-168页, 2019 12. 谢德仁, "放开IPO存量发行：华宝股份式分红争议的解决之道", 商业周刊（中文版）, 6期, 9-10页, 2019 13. 谢德仁, 何贵华, 廖珂, "券商的股权质押业务与其分析师荐股评级的乐观偏差", 会计研究, 8期, 18-24页, 2019 14. 谢德仁, 张新一, 崔宸瑜, "经常性与非经常性损益分类操纵——来自业绩型股权激励“踩线”达标的证据", 管理世界, 7期, 167-181页, 2019 15. 谢德仁, 廖珂, "控股股东股权质押与上市公司真实盈余管理", 会计研究, 8期, 21-27页, 2018 16. 谢德仁, 崔宸瑜, 汤晓燕, "业绩型股权激励下的业绩达标动机和真实盈余管理", 南开管理评论, 1期, 159-171页, 2018 17. 谢德仁, 王康, 廖珂, "市场化方式化解股票质押风险", 中国证券报, A08版页, 2018 18. 廖珂, 崔宸瑜, 谢德仁, "控股股东股权质押与上市公司股利政策选择", 金融研究, 4期, 172-189页, 2018 19. 谢德仁, "培育现金增加值创造力 实现企业高质量发展", 中国证券报, A08期, 2018 20. 谢德仁, 廖珂, 郑登津, "控股股东股权质押与开发支出会计政策隐性选择", 会计研究, 3期, 3卷, 30-38页, 2017 21. 林乐, 谢德仁, "分析师荐股更新利用管理层语调吗？——基于业绩说明会的文本分析", 管理世界, 11期, 0卷, 125-145页, 2017 22. 谢德仁, 崔宸瑜, 廖珂, "上市公司“高送转”与内部人股票减持：“谋定后动”还是“顺水推舟”？", 金融研究, 11期, 158-173页, 2016 23. 谢德仁, 张梅, "论商业银行现金流量表的重构——兼析我国商业银行可持续分红能力", 会计研究, 3期, 21-28页, 2016 24. 谢德仁, "投资者会听话听音吗?——基于管理层语调视角的实证研究", 财经研究, 7期, 42卷, 28-39页, 2016 25. 德仁、郑登津、崔宸瑜，控股股东股权质押是潜在的“地雷”吗？——基于股价崩盘风险视角的研究，《管理世界》，第5期， 128-140，2016 26. 黄亮华、谢德仁，核准制下IPO市场寻租研究——基于发审委员和承销商灰色关联视角，《中国工业经济》，第3期，20-35，2016 27. 刘永涛，陈运森，谢德仁，郑登津，“董事连锁网络与会计政策趋同——基于开发支出会计政策隐性选择的证据”，中国会计评论，1期，13卷，pp. 1-28，2015/3/16 | |
| 1. Deren XIE, Le Lin, “Can Management Tone Predict the Future Performance of the Company?” Accounting Research, 2, pp. 20-27, 2015/2/15(in Chinese) | |  | 1. 谢德仁，林乐，“管理层语调能预示公司未来业绩吗？”会计研究，2期，pp. 20-27，2015/2/15 | |
| 1. Yongtao Liu, Yunsen Chen, Deren XIE, Dengjin Zheng, “Pre IPO Performance’s Pressure, and the Cash Flow Constraints and the Developing Expenditure Accounting Policy Implicit Choice”, Nankai Business Review, 6, pp. 72-82, 2014/12/15(in Chinese) | |  | 1. 刘永涛，陈运森，谢德仁，郑登津，“IPO前的业绩压力、现金流约束与开发支出会计政策隐性选择”，南开管理评论，6期，pp. 72-82，2014/12/15 | |
| 1. Deren XIE, Xiaoyan Tang, “Listed Equity Incentive Plan "10% / 20%" Phenomenon”, The Securities Market Herald, 5, pp. 26-33, 2014/5/21(in Chinese) | |  | 1. 谢德仁，汤晓燕，“上市公司股权激励计划中的“10%/20%”现象探究”，证券市场导报，5期，pp. 26-33，2014/5/21 | |
| 1. Deren XIE, Xiaoyan Tang, “Dividend Protection, Equity Incentive Tool’s Selection and Company's Cash Dividend”, Policy Investment Research, 2, V.33, pp. 77-88, 2014/2/10(in Chinese) | |  | 1. 谢德仁，汤晓燕，“股利保护、股权激励工具选择与公司现金股利”，政策投资研究，2期，33卷，pp. 77-88，2014/2/10 | |
| 1. Deren XIE, Bo Jiang, Yongtao Liu, “Manager Compensation and Development Expenditure Accounting Policy Choice”, Financial Research, 1, pp. 125-134, 2014/1/3(in Chinese) | |  | 1. 谢德仁，姜博，刘永涛，“经理人薪酬辩护与开发支出会计政策隐性选择”，财经研究，1期，pp. 125-134，2014/1/3 | |
| 1. Deren XIE, Le Lin, “Listed Company's Cash Dividend Capacity Analysis -- Based on the Data of 50 Index Constituent Stocks of the SSE Dividend”, Securities Market Herald.12, pp. 43-48, 2013/12/10(in Chinese) | |  | 1. 谢德仁，林乐，“上市公司现金分红能力分析——基于上证红利50指数成份股的数据”，证券市场导报，12期，pp. 43-48，2013/12/10 | |
| 1. Lianghua Huang, Yunsen Chen, Deren XIE, “Certified Public Accountant, Certified Public Accountant, Human Capital and Auditing Quality”, China Accounting Review, 3, V.11, pp .343-366, 2013/9/23(in Chinese) | |  | 1. 黄亮华，陈运森，谢德仁，“注册会计师考试、签字会计师人力资本与审计质量”，中国会计评论，3期，11卷，pp .343-366，2013/9/23 | |
| 1. Yue Lin, Deren XIE, “The Actual Controller Supervision, Industry Competition and Manager Incentive: Empirical Evidence from Private Holding Listing Corporation”, Accounting Research, 9, pp. 36-43, 2013/9/15(in Chinese) | |  | 1. 林乐，谢德仁，“实际控制人监督、行业竞争与经理人激励：来自私人控股的上市公司的经验证据”，会计研究，9期，pp. 36-43，2013/9/15 | |
| 1. Deren XIE, “Is Independent Directors Allowance Positively Related to Business Performance？: Signal Display or Incentive”, Management Experts (Academic Edition), 6, pp. 52-70, 2013/3/20(in Chinese) | |  | 1. 谢德仁，“独立董事津贴与公司业绩正相关吗： 信号显示抑或激励”，管理学家(学术版)，6期，pp. 52-70，2013/3/20 | |
| 1. Deren XIE, Lianghua Huang, “Agency Cost, Institutional Investor Supervision and Independent Director Allowance”, Accounting Research, 2, pp. 92-102, 2013/2/23(in Chinese) | |  | 1. 谢德仁，黄亮华，“代理成本、机构投资者监督与独立董事津贴”，会计研究，2期，pp. 92-102，2013/2/23 | |
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