

Curriculum Vitae

Mai Dao, Ph.D.

Department of Accounting
College of Business and Innovation
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EDUCATION

PhD **Florida International University**, Florida – Accounting
August 2006 – August 2009

MS **Maastricht University**, the Netherlands – Accounting
January 2005 – January 2006

B.Com **Flinders University**, Australia – Accounting
March 2002 – December 2004

ACADEMIC EXPERIENCE

August 2016 – present: Associate Professor, the University of Toledo

August 2009 – August 2016: Assistant Professor, the University of Toledo
Undergraduate course taught: Internal Reporting
Graduate courses taught: Advanced Managerial Accounting and Advanced Auditing

January 2007-May 2009: Adjunct Professor, Florida International University
Undergraduate courses taught: Accounting for Planning and Control, and Accounting for Decision.

August 2006-May 2009: Research and Teaching Assistant, Florida International University.

INDUSTRY EXPERIENCE

February 2006 to June 2006: Staff 1, Ernst & Young Hanoi, Vietnam.
Summer 2003: Intern, KPMG Hanoi, Vietnam.

HONORS AND AWARDS

- 2018: Best Paper Award, 2018 American Accounting Association Mid-Atlantic Region Meeting.
- 2018: College of Business and Innovation Summer Research Fellowship, the University of Toledo.
- 2015: Junior Faculty Research Award, College of Business and Innovation, the University of Toledo
- 2015: Gender Issues/Work Life Balance Paper Award, 2015 American Accounting Association Ohio Regional Conference.
- 2013: College of Business and Innovation Summer Research Grant, the University of Toledo.
- 2012: Best Research Paper Award, College of Business and Innovation, the University of Toledo.
- 2012: Provost Conference Travel Award, the University of Toledo.
- 2012: College of Business and Innovation Summer Research Grant, the University of Toledo.
- 2012: Excerpts from the paper entitled “Shareholder voting on auditor selection, audit fees, and audit quality” (*The Accounting Review*, co-authored with Dr. Kannan Raghunandan and Dr. Dasaratha Rama) appeared in *AccountingWEB.com* (February 16, 2012), *CFO World* (February 15, 2012), *Accounting Education* (February 27, 2012) and in Academic Spotlight by Audit Analytics.
- 2011: College of Business and Innovation Summer Research Grant, the University of Toledo.
- 2010: University Summer Research Award (URAF), the University of Toledo.
- 2007: American Accounting Association Auditing Section Doctoral Consortium Fellow.
- 2006 – 2009: Graduate Assistantship at Florida International University
- 2002 – 2004: Australian Development Scholarship (AusAid)
- 2002: The Keith Hancock Prize in Microeconomics, Flinders University.
- 2002: The School of Business Economics Prize in Quantitative Methods, Flinders University.

PUBLICATIONS

1. Dao, M., H. Xu, and T. Pham. 2021. Auditors' response to classification shifting: Evidence from US firms. *Accounting Horizons*. Forthcoming. <https://doi.org/10.2308/HORIZONS-18-141>.
2. Lin, Y.-H., M. Dao, H.-W. Huang, and T.-C. Huang. 2021. Does eliminating the form 20-F reconciliation from IFRS to U.S. GAAP deteriorate financial reporting quality? Evidence from accounting restatements. *International Journal of Auditing*. Forthcoming.
3. Liu, L., H. Xu, M. Dao, and S. Hua. 2021. Pilot CEOs and tax avoidance: Evidence from machine learning methods. *Asia-Pacific Journal of Accounting and Economics*. Forthcoming. <https://doi.org/10.1080/16081625.2021.1908154>.
4. Xu, H., D. Nguyen and M. Dao. 2021. Pilot CEOs and trade credit. *European Journal of Finance* 27 (6): 486-509. <https://www.tandfonline.com/doi/full/10.1080/1351847X.2020.1816560>.
5. Xu, H., J. Wu, M. Dao and S. Hua. 2020. Political corruption and annual report readability. *Accounting and Business Research*. Forthcoming. <https://doi.org/10.1080/00014788.2020.1815516>.
6. Manry, D., Y-C. A. Yan, and M. Dao. 2020. The association between audit fees and CEO age. *Advances in Quantitative Analysis of Finance and Accounting*. Forthcoming.
7. Xu, H., T. Pham, and M. Dao. 2020. Annual report readability and trade credit. *Review of Accounting and Finance* 19 (3): 363-385. <https://doi.org/10.1108/RAF-10-2019-0221>.
8. Xu, H., and M. Dao. 2020. Government contracts and trade credit. *Advances in Accounting*. Forthcoming. <https://doi.org/10.1016/j.adiac.2020.100473>.
9. Xu, H., M. Dao, and J. Wu. 2020. Corporate social responsibility and trade credit. *Review of Quantitative Finance and Accounting* 54 (4): 1389-1416. <https://doi.org/10.1007/s11156-019-00829-0>.
10. Laksmana, I., T. Pham and M. Dao. 2020. The effect of executive compensation on report lag: An empirical evidence. *Review of Pacific Basin Financial Markets and Policies* 23 (2): 1-35. <https://doi.org/10.1142/S0219091520500113>.
11. Dao, M., H. Xu, and L. Liu. 2019. Impact of the disclosure of audit engagement partners on audit quality: Evidence from the United States. *International Journal of Auditing* 23 (1), 112-124. <http://dx.doi.org/10.1111/ijau.12149>.
12. Xu, H., M. Dao, and J. Wu. 2019. The impact of local political corruption on earnings quality. *Review of Quantitative Finance and Accounting* 53 (2): 551-574. <https://doi.org/10.1108/RAF-09-2016-0135>.

13. Xu, H., M. Dao and A. Petkevich. 2019. Political corruption and auditor behavior: Evidence from US firms. *European Accounting Review* 28 (3): 513-540. <https://doi.org/10.1080/09638180.2018.1499547>.
14. Feng, Z.-Y., H.-W. Huang, and M. Dao. 2019. U.S. Big 4 and Local Auditors in China Initial Public Offering Market. *Review of Pacific Basin Financial Markets and Policies* 22 (4): 1-29. <https://doi.org/10.1142/S0219091519500243>.
15. Xu, H., M. Dao, and J. Wu. 2018. The effect of real activity manipulation on going concern audit opinions for distressed companies. *Review of Accounting and Finance* 17 (4): 514-539. <https://doi.org/10.1108/RAF-09-2016-0135>.
16. Sun, W.-C., Huang, H.-W., M. Dao, and C.-S. Young and M. Dao. 2017. Auditor selection and corporate social responsibility. *Journal of Business Finance and Accounting* 44 (9-10): 1241-1275. <https://doi.org/10.1111/jbfa.12260>.
17. Parker, R., M. Dao, H-W. Huang, and Y-C. A. Yan. 2017. Disclosing material weakness in internal controls: Does the gender of audit committee member matter. *Asia-Pacific Journal of Accounting and Economics* 24 (3-4): 407-420. <https://doi.org/10.1080/16081625.2015.1057190>.
18. Dao, M., T. Pham and A. Said. 2017. The impact of audit committee effectiveness on audit report lags. *American Journal of Business Research* 9 (1): 35-61.
19. Huang, H.-W., M. Dao, and W.-C. Sun. 2017. The timeliness of financial reporting and fair values: Evidence from US Banks. *Review of Pacific Basin Financial Markets and Policies* 20 (1): 1-30. <https://doi.org/10.1142/S0219091517500060>.
20. Huang, H.-W., M. Dao, and J. M. Fornaro. 2016. Corporate governance, SFAS 157 and cost of equity capital: evidence from US financial institutions. *Review of Quantitative Finance and Accounting* 46 (1): 141-177. <https://doi.org/10.1007/s1115601404651>.
21. Dao, M., H.-W. Huang, K. Chen, and T.-C. Huang. 2014. Can management turnover restore financial statement credibility of restated firms? Further evidence. *Journal of Business Finance and Accounting* 41 (7): 893-925. <https://doi.org/10.1111/jbfa.12081>.
22. Dao, M. and T. Pham. 2014. Audit tenure, auditor specialization, and audit report lag. *Managerial Auditing Journal* 29 (6): 490-512. <https://doi.org/10.1108/MAJ-07-2013-0906>.
23. Dao, M., H.-W. Huang, and J. Zhu. 2013. The effects of audit committee members' age and additional directorships on the cost of equity capital in the U.S. *European Accounting Review*, 22 (3): 427-465. <https://doi.org/10.1080/09638180.2012.739823>.
24. Dao, M., K. Raghunandan, and D. V. Rama. 2012. Shareholder voting on auditor selection, audit fees, and audit quality. *The Accounting Review* 87 (1): 149-171. <https://doi.org/10.2308/ACCR-10159>.

25. Bruggen, A., P. Vergauwen, and M. Dao. 2009. Determinants of intellectual capital disclosure: Evidence from Australia. *Management Decision* 47 (2): 233-245. <https://doi.org/10.1108/00251740910938894>.
26. Dao, M., S. Mishra, and K. Raghunandan. 2008. Auditor tenure and shareholder ratification of the auditor. *Accounting Horizons* 22 (September): 297-314. <https://doi.org/10.2308/acch.2008.22.3.297>.

INVITED PRESENTATIONS

Dao, M., and V. L. Brown. Does sex matter? Director gender and propensity to pay dividends. Presented at University of Wisconsin-Milwaukee, March 2015.

PROFESSIONAL PRESENTATIONS

Dao, M., H. Xu, and T. Pham. Auditors' response to classification shifting: Evidence from US firms. AAA 2018 Mid-Atlantic Region Conference.

Hoffman, B., T. Pham and M. Dao. Auditor selection and investment risks. 2018 AAA Mid-Year Meeting-Auditing Section.

Dao, M., H. Xu, and T. Pham. Auditors' response to classification shifting: Evidence from US firms. 2018 Hawai'i Accounting Research Conference.

Laksmana, I., T. Pham and M. Dao. The effect of executive compensation on report lag: An empirical evidence. 2017 AAA Annual Meeting.

Alam, P., T. Pham and M. Dao. Auditor selection and product market competition. 2017 AAA Ohio Regional Meeting.

Hoffman, B., T. Pham and M. Dao. Auditor selection and investment risks. 2017 AAA Ohio Regional Meeting.

Huang, H.-W., and M. Dao. CFO gender changes and restatements. 2016 AAA Annual Meeting.

Laksmana, I., T. Pham and M. Dao. The effect of executive compensation on report lag: An empirical evidence. 2016 AAA Ohio Regional Meeting.

Dao, M., V. L. Brown, H. S. Hsu. Does sex matter? Director gender and propensity to pay dividends. 2015 Conference on the Theories and Practices of Securities and Financial Markets.

Dao, M., V. L. Brown, H. S. Hsu. Does sex matter? Director gender and propensity to pay dividends. 2015 AAA Ohio Regional Meeting.

Huang, H.-W., T.-C. J. Huang, and M. Dao. Initial audit fee discounting and earnings quality: Evidence from the U.S. banking industry. 26th Asia-Pacific Conference on International Accounting Issues, Taipei, Taiwan, R.O.C.

Lin, Y.-H., M. Dao, and H.-W. Huang. Does eliminating the form 20-F reconciliation from IFRS to U.S. GAAP deteriorate financial reporting quality? Evidence from accounting restatements. 2014 Taiwanese Accounting Association Conference.

HassabElnaby, H. R., A. Said, and M. Dao. Impact of Firm and Corporate Governance Characteristics on Auditor Dismissal: Evidence from Material Weakness Firms. 2013 British Accounting and Finance Conference.

HassabElnaby, H. R., A. Said, and M. Dao. The Endogeneity of Material Weakness in Internal Controls: Implications on Auditors Dismissal Decisions. 2013 American Accounting Association Ohio Regional meeting.

Lin, Y.-H., M. Dao, and H.-W. Huang. Does eliminating the form 20-F reconciliation from IFRS to U.S. GAAP deteriorate financial reporting quality? Evidence from accounting restatements. 2013 Asia Pacific Interdisciplinary Research in Accounting Conference.

Lin, Y.-H., M. Dao, and H.-W. Huang. Does eliminating the form 20-F reconciliation from IFRS to U.S. GAAP deteriorate financial reporting quality? Evidence from accounting restatements. 2013 American Accounting Association Annual Meeting.

Huang, H.-W., M. Dao, and J. M. Fornaro. The impact of SFAS 157 fair value disclosure on firms' cost of capital. 2013 American Accounting Association Annual Meeting.

Huang, H.-W., M. Dao, and J. M. Fornaro. The impact of SFAS 157 fair value disclosure on firms' cost of capital. 2013 American Accounting Association Mid-Atlantic Regional Meeting.

Huang, H.-W., M. Dao, and W.-C. Sun. Information risk and fair values: Further evidence. 2013 American Accounting Association Midyear Conference - Accounting Information System Section.

Huang, H.-W., W.-C. Sun, C.-S. Young and M. Dao. Auditor selection and corporate social responsibility. 2012 Academic Conference on Social Responsibility, University of Washington Tacoma.

Dao, M., H.-W. Huang, and K. Chen. Can management turnover reinstate financial statement credibility of restated firms? Further evidence. 2012 American Accounting Association Midyear Conference - Auditing Section.

Dao, M., and H. R. HassabElnaby. The influences of audit committee characteristics on the association between audit-firm tenure and accounting conservatism. 2011 American Accounting Association – Ohio Regional Conference.

HassabElnaby, H. R., A. Said, and M. Dao. The impact of firm and corporate governance characteristics on auditor dismissal for firms with material weakness in internal control. 2010 American Accounting Association – Ohio Regional Conference.

HassabElnaby, H. R., A. Said, and M. Dao. The impact of firm and corporate governance characteristics on auditor dismissal for firms with material weakness in internal control. 2010 Decision Science Institute (DSI) conference.

SERVICE

Service to the University:

- Graduate Council Core Curriculum committee, academic year 2020-2021.
- Member of the University Conflict of Interest (COI), academic years 2019-2020, 2020-2021.
- Member of Faculty Senate Committee on Core Curriculum, academic years 2018-2019, 2019-2020.
- Attended 17th President's Inauguration Ceremony, 2015.
- Attended Title IX training: Understanding the Faculty Role in Creating a Safe Campus Community, Fall 2015.
- Attended the 17th president's inauguration ceremony, Fall 2015
- Attended university commencement, Fall 2009.

Service to the College:

- Ph.D. dissertation committee (student: Xiyue Deng).
- Meeting with the AACSB team during their visit in Spring 2020 (on the following groups: (1) Mission, Innovation, Financial management and Allocation of Resources, (2) Intellectual contributions, impact and alignment with mission, (3) Faculty development and evaluation – faculty qualifications, and (4) Faculty governance, development and evaluation.
- Member of Honors committee, academic year 2018-2019
- Member of the Teaching committee, academic years 2018-2019, 2019-2020
- Member of College Personnel Committee, academic years 2017-2018, 2018-2019, 2019-2020, 2020-2021
- Member of Assessment Committee – Graduate, academic years 2016-2017, 2017-2018
- Member of Information Operations Technology Management Department's Personnel Committee, Spring 2017
- Member of Diversity/Affirmative Action Committee, academic years 2012-2013, 2014-2015, 2015-2016, 2016-2017, and 2017-2018
- Selection committee for COBI Faculty and Staff Awards, Spring 2016

- Coordinator for Accounting and Finance Research Seminar, Spring 2015, academic years 2015-2016, 2016-2017
- Member of College of Business's Academic Grievance committee, academic years 2014-2015 and 2015-2016.
- Member of Undergraduate Programs Committee, academic years 2013-2014 and 2014-2015
- Member of Information Operations Technology Management Department's Search Committee, Fall 2014.
- Participating in the team planning for the Supply Chain Management Conference held in Detroit in September 2013.
- Member of the Finance Department's Search Committee, Fall 2011.
- Attended College of Business and Innovation commencements, Spring 2011, Spring 2012, Spring 2013, Spring 2014, Spring 2015, Spring 2016.
- Attended pacemaker dinner, academic years 2009-2010, 2010-2011, 2011-2012.
- Beta Gamma Sigma, academic years 2010-2011, 2011-2012.
- Involved in the hiring process of the Department of Finance, Fall 2010.

Service to the Department:

- Member of the Accounting Department's Search Committee for Alan H. and Karen A. Barry endowed professorship in accounting, Spring 2018.
- Member of the Accounting Department's Search Committee for tenure-track faculty, Fall 2016, Fall 2019.
- Member of the Accounting Department's Search Committee for lecturer and tenure-track faculty, Spring 2016.
- Chair of Master of Science in Accounting Admission Committee, the Department of Accounting, the University of Toledo, Summer 2011-Present.
- Member of Graduate Assistant Committee, Department of Accounting, the University of Toledo, Academic Years 2013-2014, 2014-2015, 2015-2016, and 2016-2017.
- Member of Assurance of Learning committee, academic year 2014-2015 - present
- Member of the Accounting Department's Search Committee for lecturer and tenure-track faculty, academic year 2014-2015.
- Attended "Meet the Accountants", the event held by UT Department of Accounting, Spring 2014, Fall 2014.
- Member of Academic Program Review Committee, Academic Year 2013-2014
- Member of Accounting Department's Search Committee, Academic Year 2013-2014.
- Accounting Department's AAUP representative, summer 2011-Present.
- Participated in testing English skills of ZUFE students, summer 2012.
- Member of the Accounting Department's Search Committee for visiting and tenure-track faculty, Academic Year 2010-2011.
- Member of UT Accounting Department's Scholarship committee, from Academic Year 2010-2011 to present.
- Attended Beta Alpha Psi Professional Meeting, the University of Toledo, Academic years 2009-2010, 2010-2011.

- Involved in organizing and attended Accounting and Finance Research seminars (co-organized by Department of Accounting and Department of Finance, University of Toledo), academic years 2009-2010, 2010-2011.
- Joined recruiter lunches, Fall 2010, 2011, 2013, 2014, 2015.

Service to the Profession:

- Ad-hoc reviewer for *Journal of Accounting and Public Policy* (2020)
- Ad-hoc reviewer for *Applied Economics Letters* (2020)
- Ad-hoc reviewer for *Accounting and Business Research* (2020)
- Ad-hoc reviewer for *Advances in Accounting* (March 2020).
- Ad-hoc reviewer for *International Journal of Auditing* (2018, 2019, 2020)
- Ad-hoc reviewer for *Journal of International Accounting Research* (2019)
- Ad-hoc reviewer for *Managerial Auditing Journal* (2019)
- Ad-hoc reviewer for *Asian Review of Accounting* (2019)
- Ad-hoc reviewer for *Accounting Horizons* (February 2018, 2020)
- Ad-hoc reviewer for *European Accounting Review* (2017, 2018, 2019)
- Ad-hoc reviewer for *Abacus* (June 2017)
- Ad-hoc reviewer for *American Journal of Business* (June 2017)
- Ad-hoc reviewer for *International Journal of Auditing* (May 2017)
- Auditing Section Liaison – 2017 American Accounting Association – Ohio Regional Meeting.
- Ad-hoc reviewer for *International Journal of Accounting, Auditing, and Performance Evaluation*, February 2017.
- Paper review, 2016 American Accounting Association Annual Meeting
- Paper review, 2016 American Accounting Association – Ohio Regional Meeting.
- Ad-hoc reviewer for *International Journal of Accounting, Auditing, and Performance Evaluation*, December 2015.
- Member of Doctoral/New Faculty Consortium Subcommittee – 2016 American Accounting Association – Ohio Regional Meeting.
- Paper review, 2016 American Accounting Association Midyear Meeting – Auditing Section.
- Discussant, 2015 American Accounting Association – Ohio Regional Meeting.
- Ad-hoc reviewer for *Asia Pacific Management Review*
- Ad-hoc reviewer for *International Journal of Management Accounting Research*.
- Paper review, 2014 American Accounting Association Midyear Meeting – Auditing Section.
- Paper review, 2013 American Accounting Association Midyear Meeting – Accounting Information System Section.
- Ad-hoc reviewer for *Corporate Governance: An International Review* (three times).
- Participated in Public Company Accounting Oversight Board (PCAOB) Research Synthesis Project: Audit Firm's Quality Control, July 2011-January 2012.
- Paper reviewer, 3rd Academic Conference on Social Responsibility, University of Washington Tacoma July 2012.
- Paper reviewer, 2011 American Accounting Association – Annual Meeting.

- Paper reviewer, 2010, 2011, and 2012 American Accounting Association – Ohio Regional Conferences.
- Paper reviewer, 2010 and 2011 American Accounting Association – MidWest Regional Conference.
- Paper reviewer, 2010 Public Interest Conference.
- Book chapter comparative review for John Wiley & Sons, Fall 2010.

Other Professional Enhancement Activities

- Attended American Accounting Association Annual Meeting, August 2016.
- Tableau training held by the Department of Accounting, the University of Toledo, March 2016.
- Attended Accounting IS Big Data Web seminar: Data Sets, Tableau, and You: A Winning Combination held by AAA on November 03, 2015.
- Attended Accounting IS Big Data Web seminar: How to Get Up and Running on Tableau Painlessly, held by AAA on October 27, 2015.
- Attended Toledo Chapter of IMA meeting on Lean Accounting.
- Attended a training session for *LectureTools* held by University of Toledo's teaching center.
- Attended AAA Audit Educators' Boot Camp, June 2014.
- Attended Global Supply Chain Management Conference, September 2013.
- Attended 2013 Teaching Professor Conference, May 2013.
- Attended American Accounting Association Mid-Year Conference – Auditing Section, January 2011, 2012.
- Attended American Accounting Association Annual Meeting, August 2010, 2011.
- Attended American Accounting Association Ohio Regional Conference, May 2010, 2011.
- Attended New Faculty Consortium, February 2010.
- Attended Decision Science Institute (DSI) conference, April 2010.
- Attended tenure and promotion workshop for new faculty, academic year 2009-2010.

MEMBERSHIPS

Institute of Management Accountants

American Accounting Association

Golden Key International Society at Flinders University and Florida International University