

**Abby Liu**  
**Assistant Professor**  
**Accounting**

**Academic Background**

- Ph.D. in Accounting, Washington State University, 2011
- M.S. in Accounting, Sichuan University, China, 2005
- B.S. in Marketing, Sichuan Normal University, China, 2002

**Professional Certifications**

- Certified Public Accountant (CPA, WA)
- Certified Management Accountant (CMA)

**Faculty Qualification Status**

- Scholarly Academic (SA)

**Teaching**

A. Undergraduate Level:

- BUSA 202: Financial Accounting
- BUSA 203: Managerial Accounting
- BUSA 320: Accounting Information Systems
- BUSA 321: Intermediate Accounting I
- BUSA 341 Nonprofit Financial Literacy
- BUSA 427: Tax Accounting

B. Graduate Level:

- BMSF 512: Financial Accounting: Reporting/Analysis I

## Intellectual Contributions

- Refereed Articles
  - Liu, X., Chen, Y., Yang, Y., Liu, B., Ma, C., Craig, G.R., & Gao, F. (Forthcoming). Understanding vocational accounting students' attitudes towards sustainable development, *Journal of Vocational Education & Training*.
  - Liu, X., Li, W., & Parsons, K. (2020). Exploring the antecedents of internal auditors' voice in environmental issues: Implications from China, *International Journal of Auditing*, 24(3), 396-411.
  - Liu, X., Flick, R. (2019). The relationship between psychological need satisfaction, class engagement, and academic performance: Evidence from China. *Journal of Education for Business*, 94(6), 408-417.
  - Liu X. (2019). The role of enterprise risk management in sustainable decision-making: A cross-cultural comparison. *Sustainability*, 11(10), 2939.
  - Liu, X. (2018). Can professional skepticism be learned? Evidence from China. *Journal of Education for Business*, 93(6), 267-275.
- Presentations
  - Liu, X., Li, W., & Parsons, K., Canadian Academic Accounting Association (CAAA) 2020 Annual Conference, "Exploring Internal Auditors' Voice in Environmental Issues: Evidence from China," Canadian Academic Accounting Association (CAAA), Virtual Conference. (June 4-6, 2020).
  - Liu, X., Wong-On-Wing, B., American Accounting Association (AAA) 2019 Annual Meeting, "The Role of Construal Alignment in Enterprise Risk Management," American Accounting Association (AAA), San Francisco, CA. (August 10-14, 2019).
  - Liu, X., American Accounting Association (AAA) 2019 International Accounting Section Midyear Meeting, "The Role of Risk Management Philosophy in Mitigating Unethical Behavior: A Cross-Cultural Comparison between China and the United States," American Accounting Association (AAA), Miami, Florida. (January 23-26, 2019).
  - Liu, X., & Flick, R., 2017-18 School of Business Research and Teaching Symposium, "A Self-Determination Theory Perspective on Accounting Student Performance: Evidence from China," PLU Faculty Engagement & Impact Committee Workshop. (April 13, 2018).

## Grants and Awards

- Benson-Starkovich Faculty Development Grants, PLU (Fall 2019)

## Service

- Service to the Institution
  - Committee Member, PLU Educational Policy Committee (Fall 2020 – Spring 2021)
  - Committee Member, PLU Faculty Joint Committee (Spring 2021)

- Program-Affiliated Faculty, PLU Environment Studies Program (Fall 2019 – present)
- Program-Affiliated Faculty, PLU Chinese Studies Program (Fall 2018 – present)
- Committee Member, Graduate Committee (Fall 2020 – Spring 2021)
- Committee Member (Secretary), Undergraduate Committee (Fall 2019 – Spring 2020)
- Faculty Advisor, Delta Rho Chapter, Beta Alpha Psi (Fall 2017 – present)
- Committee Chair, Accounting Faculty Search Committee (Fall 2018, Spring 2020)
- Committee Member, Accounting Faculty Search Committee (Fall 2017)
- Committee Member, Committee of Faculty Engagement and Impact (Fall 2017 – Spring 2019)
- Service to the Profession
  - Reviewer for Accounting Research Journal, Sustainability Journal, Journal of International Education in Business
  - Reviewer and discussant for Canadian Academic Accounting Association (CAAA) 2020 Annual Conference, American Accounting Association (AAA) 2019 and 2018 Annual Meeting
  - Evaluator, Washington CPA Foundation Accounting Scholarship
- Service to the Community
  - Chinese Seniors Group

### **Professional Development**

- Attendee, Sarbanes-Oxley Act and Corporate Governance - 2020, January 12, 2021
- Attendee, Techniques of Financial Analysis – 2020, January 7, 2021
- Attendee, Understanding and Managing Organizational Behavior - 2020, January 6, 2021
- Attendee, Job Market 2020-21: Interviewing, Standing Out & Developing Diversity, November 30, 2020
- Attendee, Accounting and Finance for Business Analysis, January 30, 2020
- Attendee, Pocket MBA, January 30, 2020
- Attendee, 2020 Ethics for Washington CPAs, January 30, 2020
- Attendee, Personal Financial Planning, January 29, 2020
- Attendee, Accounting Tools and Metrics for the CFO, January 29, 2020
- Attendee, Ethics and Professional Conduct for Washington CPAs 2019, March 3, 2019
- Attendee, Complete Business Math, February 26, 2019
- Attendee, Accounting Fraud: Recent Case Studies, October 18, 2018
- Attendee, Accountant's Guide to Financial Management, October 10, 2018
- Attendee, Ethics for Washington - 2018, October 10, 2018
- Attendee, Partnership Taxation, September 13, 2017
- Attendee, Auditing Standards, September 12, 2017

- Attendee, Professional Ethics: The AICPA's Comprehensive Course, September 9, 2017

### **Honors/Awards**

- School of Business Teaching Award, PLU (2019-2020)