

## CURRICULUM VITAE Feb 2016

### Le (Laura) Luo

Lecturer

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**Research Interests:** Carbon accounting; Carbon disclosure; Carbon performance; Carbon assurance/auditing; Carbon tax; Emission Trading Scheme; Carbon management system; Corporate governance; National culture

### Education

1. **PhD** (University of Western Sydney) (March 2010 – September 2014);  
Major: Accounting.  
Thesis Supervisors: Professor Qingliang Tang, Professor Bobby Banerjee, and Associate Professor Anne Abraham.  
Thesis Title: Voluntary Carbon Disclosure and Carbon Performance: Evidence from Global 500
2. **Master Degree** (Shanghai University of Finance and Economics) (September 2008-January 2010)  
Major: Accounting.  
Thesis Supervisor: Professor Kai Zhu.  
Thesis Title: Tax costs of cash dividends: evidence from empirical study
3. **Bachelor Degree** (Shanghai Normal University) (September 2004 – June 2008)  
Major: Mathematics and Applied Mathematics  
Major GPA: 3.94 / 4.0, ranked the first

### Employment

Jan 2014 until now	Lecturer	University of Newcastle
Oct 2013 – Dec 2013	Research Associate	University of Western Sydney
Jul 2013 – Dec 2013	Tutor	University of Western Sydney
Jan 2011 – April 2011	Research Assistant	University of Western Sydney
Mar 2010 – Dec 2010	Research Assistant	University of Sydney
Sep 2009 – Jan 2010	Teaching Assistant	Shanghai University of Finance and Economics

### Peer-Refereed Journal Papers

1. Luo, L. and Q. Tang 2016. “The Determinants of the Quality of Corporate Carbon Management Systems: An International Study”, *The International Journal of Accounting*, forthcoming (**ABDC rank: A**).
2. Luo, L. and Q. Tang 2016. “Does National Culture Influence Corporate Carbon Disclosure Propensity?”, *Journal of International Accounting Research*, forthcoming, DOI: <http://dx.doi.org/10.2308/jiar-51131> (**ABDC rank: A**).
3. Tang, Q. and L. Luo. 2016. “Corporate Ecological Transparency: Theories and Empirical Evidence”, *Asian Review of Accounting*, forthcoming (**ABDC rank: B**).
4. Liao, L., Luo, L. and Q. Tang. 2015. “Gender Diversity, Board Independence, Environmental Committee and Greenhouse Gas Disclosure”, *British Accounting Review*, Volume 47 issue 4, pp. 409–424 (**ABDC rank: A**).
5. Luo, L. and Q. Tang. 2014.” Does Voluntary Carbon Disclosure Reflect Underlying Carbon Performance?” *Journal of Contemporary Accounting and Economics*, Volume 10 issue 3, pp.191-205 (**ABDC rank: A**).
6. Luo, L. and Q. Tang. 2014. “Carbon Tax, Corporate Carbon Profile and Financial Return”, *Pacific Accounting Review*, Volume 24 issue 3, pp. 351-373 (**ABDC rank: B**).
7. Tang, Q. and L. Luo. 2014. “Carbon Management System and Carbon Mitigation”, *Australian Accounting Review*, Volume 24 issue 1, pp.84–98 (**ABDC rank: B**).
8. Luo, L., Q. Tang and Y.-C. Lan. 2013. “Comparison of Propensity for Carbon Disclosure between Developing and Developed Countries: A Resource Constraint Perspective”, *Accounting Research Journal*, Volume 26 issue 1, pp.6–34 (**ABDC rank: B**).
9. Luo, L., Y. Lan, and Q. Tang. 2012. “Corporate Incentives to Disclose Carbon Information: Evidence from the CDP Global 500 Report”, *Journal of International Financial Management & Accounting*. Volume 23, issue 2, pp.93-120 (**ABDC rank: B**).

### Chinese E-Journal paper

1. Luo, L (2009). Tax costs of cash dividends: evidence from empirical study. *Accounting and Finance*. Volume 2, available at: <http://www.sinoss.net/qikan/2011/0130/9498.html>

### Research Grants

1. The chief investigator for the research project ‘Value Relevance of Corporate Carbon Performance and Carbon Management System’, funds from the University of Newcastle (amount: \$5,000), 2014.
2. One of the chief investigators for the research project “Carbon Disclosure, Carbon Performance and Market Reaction: Evidence From Chinese Companies”, funding from the National Natural Science Foundation of China (amount: ¥ 540,000, Project number: 71272237), 2012.

## **Working Papers**

1. Luo, L. “An international examination of the trustworthiness of corporate voluntary carbon disclosure”, submitted to *Journal of Accounting and Public Policy* (**ABDC rank: A**, currently under the first-round review).
2. Datt, R., G. Donleavy, Q. Tang and L. Luo. “Corporate Carbon Opacity and Voluntary GHG Statement Assurance”, submitted to *British Accounting Review* (**ABDC rank: A**, currently under the first-round review).
3. Luo, L., L. Liao and Q. Tang. “The Effectiveness of Board in Controlling Carbon Emissions: Evidence from UK 350 Companies”.
4. Luo, L., Q. Tang and S. Grey. “The Impact of Power Distance on the Relationship between Carbon Disclosure and Carbon Performance”

## **Refereed Conference Papers**

1. The Effectiveness of Board in Controlling Carbon Emissions: Evidence from UK 350 Companies (With L. Liao and Q. Tang). The paper was presented in Journal of Contemporary Accounting and Economics (JCAE) Annual Symposium from 7-8 January 2016 in Thailand.
2. The Effectiveness of Board in Controlling Carbon Emissions: Evidence from UK 350 Companies (With L. Liao and Q. Tang). The paper was presented in a Parallel Session (PS) at the 38<sup>th</sup> Annual Congress of the European Accounting Association from 28-30 April 2015 in Glasgow.
3. A Global Investigation and Assessment of Corporate Carbon Management Systems (CMS): Motivation, Actions and Outcome (With Q. Tang). The paper was presented in the American Accounting Association from 2-6 August 2014 in Atlanta.
4. The Determinants of the Quality of Corporate Carbon Management Systems: An International Study. Presented in the Illinois International Journal of Accounting Symposium from July 17-20, 2014 in São Paulo, SP, Brasil.
5. The Impact of National Culture on Voluntary Carbon Disclosure: Evidence from Carbon Disclosure Project (CDP) 2011 (With Q. Tang). The paper was presented in a research forum (RF) at the 36<sup>th</sup> Annual Congress of the European Accounting Association from 6-8 May 2013 in Paris.
6. Board Diversity, Independence and Carbon Transparency (With L. Liao and Q. Tang). The paper was presented in a research forum (RF) at the 36<sup>th</sup> Annual Congress of the European Accounting Association from 6-8 May 2013 in Paris.
7. Carbon Management System and Carbon Reduction Performance (With Q. Tang). The paper was presented at the RMIT Accounting for Sustainability Conference held by RMIT University on 28 May 2012.
8. Corporate Incentives to Disclose Carbon Information: Evidence from Global 500 (with Q. Tang and Y.-C. Lan). The paper was presented at 2nd World Accounting Frontiers Series Conference in University of Western Sydney held 9<sup>th</sup> -10<sup>th</sup> December 2010.
9. Corporate Voluntary Disclosure of Greenhouse Gas Emission in Australia (with Y. Lan, L. Lu, Q. Tang and S. Yu). The paper was presented at the International Conference on Accounting and Information Technology at National Chung Cheng University in Taiwan, 2010.
10. Tax Costs of Cash Dividends: Evidence from Empirical Study (with K. Zhu). 2nd International forum On China accounting and Finance, Nanjing, November 2009.

## **Seminar and Colloquium Papers**

1. The Role and Conditions of Utilising Voluntary Carbon Disclosure: Evidence from Global 500 Companies. Presented in accounting research seminar in University of Newcastle, 10 April 2015.
2. The Determinants of the Quality of Corporate Carbon Management Systems: An International Study. Presented in accounting research seminar in Wuhan University, 8th Dec 2014; Shanghai Marine University, 20th Dec 2014 and Nanjing University of Finance and Economics, 29th Dec 2014.
3. The Impact of National Culture on Voluntary Carbon Disclosure Propensity. Presented in accounting research seminar in Xiamen University, 17<sup>th</sup> Dec 2014.
4. A Global Investigation and Assessment of Corporate Carbon Management Systems: Determinants and Effectiveness. Presented in accounting research seminar in University of Sydney, 7<sup>th</sup> August 2013.
5. The relationship between voluntary carbon disclosure and performance: evidence from Global 500. Presented at UWS School of Business- Postgraduate Research Student Colloquium, 5<sup>th</sup> July 2013.
6. A Global Investigation and Assessment of Corporate Carbon Management Systems: Motivation and Effectiveness. Presented in Accounting research seminars in University of Technology, Sydney, 6<sup>th</sup> May 2013.
7. Board Diversity, Independence and Carbon Transparency. Presented at the seminar held by School of Accounting and Finance, University of Wollongong, 30<sup>th</sup> November 2012.
8. Does Voluntary Carbon Disclosure Reflect Underlying Carbon Performance? Evidence from Australia. Presented at UWS School of Business- Postgraduate Research Student Colloquium, 6<sup>th</sup> November 2012.
9. Carbon Management System and Carbon Mitigation (With Q. Tang). Paper has been presented at the Seminar held by University of Adelaide on 9 March 2012 and by University of Western Sydney on 30 October 2012.
10. Corporate Incentives to Disclose Carbon Information: Evidence from Global 500. Presented at UWS College of Business & Law - Postgraduate Research Student Colloquium, 7<sup>th</sup> November 2011.
11. Carbon Reduction Performance and Voluntary Disclosure of Carbon Information. Presented at 2011 AFAANZ Doctoral Symposium, Darwin, from 29<sup>th</sup> June to 1<sup>st</sup> July 2011.

## **Professional Memberships**

Member, American Accounting Association

Member, European Accounting Association

Member, Accounting and Finance Association of Australia and New Zealand

## **Academic Experience**

### **Research Assistant**

1. Mini-Post Doctor/Research Associate: Project title: 'A Global Investigation and Assessment of Corporate Carbon Management Systems (CMS): Motivation, Actions and Outcome', funded by University of Western Sydney from October 2013 to December 2013.
2. Research assistant for the project 'Australian Corporate Environmental Performance: Investor Reactions and Firm Carbon Reduction Programs', funding from the College of Business Research Grants Scheme, University of Western Sydney, 2011.
3. Research assistant for the project 'Ownership Concentration and Financial Reporting Quality: International Evidence', funding from the Faculty of Economics & Business, University of Sydney, 2010.

### **Teaching**

1. Lecturer for Financial Accounting 3 (PACC 6005) and Business Decision Making (PACC6008), 2014 - 2016, University of Newcastle.
2. Guest Lecturer for Accounting Theory and Applications (Post-Graduate), 200401, 10 October 2013, University of Sydney.
3. Tutor for Accounting Information for Managers (AIM), 200101, Spring 2013, University of Western Sydney.
4. Guest Lecturer for International Accounting, ACCT6002, Winter School 3 & 6 July 2013, University of Sydney.
5. Teaching Assistant of Professor Jiang Yihong, Shanghai University of Finance and Economics, Accounting, 2009.

### **Reviewer**

Australian Accounting Review  
American Accounting Association Annual Conference

### **Examiner**

Honours Thesis, University of Newcastle

### **Award and Recognition**

2014	Winner of the Emerald Award for the 2013 best paper published in Accounting Research Journal.
2010	The first prize winner of School of Business in the UWS 3 Minute Thesis competition (Prize \$500)
2008	Outstanding Graduate Award of Shanghai
2006	Excellent Student Award of Shanghai
2006-2007	Excellent Student Award of Shanghai Normal University

### **Scholarship**

2009 The Second-Class People's Scholarship in Shanghai University of

Finance and Economics

2007	The First-Class Scholarship of Shanghai Government
2006-2007	The First-Class Scholarship of Shanghai Normal University
2005-2006	The First-Class Scholarship of Shanghai Normal University