

**Tianshu “Charlotte” Qu**  
**Assistant Professor**  
*Seattle Pacific University*  
209 McKenna Hall  
3307 3<sup>rd</sup> Ave W, Seattle, WA, 98119  
[qu@spu.edu](mailto:qu@spu.edu)  
Office phone: 206-281-2397

---

## **I. EDUCATION**

<b>University of Michigan, Ross School of Business</b>	Ann Arbor, MI
Ph.D., Accounting	June 2013
Master of Accounting	June 2008
<b>Nankai University</b>	Tianjin, China
B.S. in Accounting	June 2007

## **II. ACADEMIC APPOINTMENTS**

<i>Autumn 2017-</i>	<b>SEATTLE PACIFIC UNIVERSITY</b>	<b>Seattle, WA</b>
<i>Present</i>		

### **a. Teaching Responsibilities**

ACCT 2361: Financial Accounting	Every quarter: Autumn 2017 - present
ACCT 3351: Intermediate Accounting I	Every Autumn Quarter: 2017 - present
ACCT 3353: Advanced Accounting	Every Spring Quarter: 2018 - present
BUS 6130: Financial Accounting (for graduate students)	Every Autumn Quarter: 2018 - 2020

### **b. Administrative Responsibilities**

University Assessment Committee	Autumn 2020 - present
Division Lead, Division of Business and Government	Autumn 2025 - present
DBG Undergraduate Committee Chair	Autumn 2025 - present
Interim Dean, College of Business and Technology	Summer 2025
SBGE Undergraduate Curriculum Committee	Autumn 2018-Spring 2019
SBGE Undergraduate Committee	Autumn 2019-Spring 2020, Autumn 2021 - present
SBGE Diversity, Equity, Inclusion & Belonging Committee	Autumn 2020 – Spring 2021
Beta Alpha Psi (BAP) Faculty Advisor	Autumn 2022 - present

<i>Autumn 2016-</i>	<b>UNIVERSITY OF MICHIGAN</b>	<b>Ann Arbor, MI</b>
<i>Spring 2017</i>		

### **Teaching Responsibilities (as a Visiting Assistant Professor)**

Managerial Accounting	Winter 2017
-----------------------	-------------

<i>Autumn 2013-</i>	<b>NANYANG TECHNOLOGICAL UNIVERSITY</b>	<b>Singapore</b>
<i>Spring 2017</i>		

#### a. Teaching Responsibilities

Intermediate Accounting I	Winter 2014, Winter 2015, Winter 2016
Supervisor and Dissertation Committee Co-chair: Ms. Na Liu, Ph.D Candidate	2015-2017

#### b. Administrative Responsibilities

Undergraduate Student Admission Interviews	2013-2016
Student Internship Supervisor	2013-2016

### III. PEER REVIEWED PUBLICATIONS

Qu, C. T. (2020). Board Members With Style: The Effect of Audit Committee Members and Their Personal Styles on Financial Reporting Choices. *Journal of Accounting, Auditing & Finance*, 35(3), 530–557. <https://doi.org/10.1177/0148558X17752804>

Li, S., Qu, T. C., & Yu, Y. J. (2022). Outside director social network centrality and turnover before stock performance crash: a friend in need? *Journal of Corporate Finance*, 76, 102280.

### IV. WORKING PAPERS

“CEOs’ Online Personality and Their Company’s Business Strategy: Openness to Experience Predicts Diversifying Merger and Acquisition Decisions” (with Bin Ke, Lin Qiu, Evelyn Gay, Sarah Chan and Jose Yong)

Available on PsyArXiv Preprints: <https://doi.org/10.31234/osf.io/tve8k>.

**Abstract:** Although openness to experience has been argued to drive behaviors associated with exploration and innovation, the expression of openness in business strategy remains understudied. The current study addresses this gap by revealing that the openness perceived from U.S. and Chinese CEOs’ social media predicted their firm’s initiation of diversifying M&As, even after controlling for an extensive set of potential confounds. By replicating our findings across two culturally distinct samples, we highlight the role of openness in corporate strategic decision-making, and the usefulness of social media as a source for personality assessment.

### V. WORK IN PROGRESS

“Do political connections of top managers, directors and officers affect insider trading behavior in China?” (with Bin Ke and Hongqi Yuan)

Working on finalizing empirical results.

#### Abstract

We conducted a study on insider trading behavior among top managers, directors, and officers (insiders) from 2,837 firms in China during the period of 2009 – 2018. In contrast to prior findings on insiders in the U.S., our research reveals that politically connected insiders in China are less inclined to participate in insider trading. Moreover, when they do engage in such activities, they trade with lower frequency and

values. These results are consistent with the idea that these insiders are primarily motivated by their political career prospects and avoid seeking financial gains through insider trading.

*The Battle is Ours: Fighting Homelessness through the Retail Industry— A Teaching Case for Intermediate and Advanced Accounting* (with Yelin Li)

Presented at Northwest Accounting Research Group Conference 2024. Working on a revised draft.

### **Abstract**

According to the Department of Housing and Urban Development's Annual Homelessness Assessment Report (AHAR), the number of people experiencing homelessness in the U.S. increased by 12.1% from 2022 to 2023—the largest rise since the AHAR was first issued in 2007. The homelessness crisis deeply impacts businesses, presenting challenges such as disruptive behavior, crime, theft, and threats to employee safety. However, businesses can also play a key role in addressing homelessness, thereby strengthening the fabric of our communities. In this case study, students use publicly available information and data to analyze the impact of homelessness on the financial performance of a retail business—an industry heavily affected by this issue. They explore the root causes of homelessness and assess the effectiveness of various intervention tools and policies. By examining Target Inc.'s financial statements and ESG disclosures, students practice skills in financial statement analysis, forecasting, data analytics in Excel, and writing ESG reports. Additionally, they provide recommendations for businesses like Target Inc. on strategies to help address the homelessness crisis. They explore the root causes of homelessness and assess the effectiveness of various intervention tools and policies.

## **VI. ACADEMIC PEER-REVIEWED PRESENTATIONS**

“Outside Director Networks Centrality and Turnover before Performance Crashes: A Friend in Need?” (with Seth Li and Julia Yu). Financial Management Association 2019 Annual Meeting, New Orleans, LA, 2019.

“Corporate executives’ social media activities, personality and M&A decisions” (with Evelyn Gay, Bin Ke and Lin Qiu). Financial Management Association 2019 Annual Meeting, New Orleans, LA, 2019.

“Outside Director Networks Centrality and Turnover before Performance Crashes: A Friend in Need?” (with Seth Li and Julia Yu). Canadian Academic Accounting Association Annual Meeting 2019, Ottawa, Canada, 2019.

“Corporate executives’ social media activities, personality and M&A decisions” (with Evelyn Gay, Bin Ke and Lin Qiu). Canadian Academic Accounting Association Annual Meeting 2019, Ottawa, Canada, 2019.

“Outside Director Networks Centrality and Turnover before Performance Crashes: A Friend in Need?” (with Seth Li and Julia Yu). European Accounting Association Annual Congress 2016, Maastricht, Netherlands, 2016.

## **VII. OTHER: INVITED PRESENTATIONS, PANELS AND PROFESSIONAL WORKSHOPS**

Northwest Accounting Research Group Conference	October 2024
SMU-NTU-NUS Accounting Research Conference	April 2016
University of Melbourne	April 2016
Australian National University	March 2016
University of Queensland	March 2016

NUS Seminar Presentation	March 2013
Accounting Workshop at Chinese University of Hong Kong	March 2013
Accounting Seminar at University of Illinois, Chicago	March 2013
Accounting Kapnick Workshops, University of Michigan	October 2009, November 2010

### VIII. PEER REVIEW EXPERIENCE

Discussant, CAAA Annual Meeting. Ottawa, Canada.	June. 2019
Discussant, AAA Annual Meeting. New York	Aug. 2016
Reviewer, AAA Annual Meeting. New York.	Aug.2016
Discussant, AAA Annual Meeting. Anaheim.	Aug. 2013
Reviewer, FARS Midyear Meeting	Oct. 2012
Reviewer, AAA Annual Meeting. San Francisco.	Aug. 2010

### IX. AWARDS

<b>Seattle Pacific University</b>	
Lisa Klein Surdyk Teacher of The Year Award	2019-2020
<b>Nanyang Technological University</b>	
Ministry of Education Accounting Research Fund Tier 1 Grant	2014-2016
<b>University of Michigan, Ross School of Business</b>	
PricewaterhouseCoopers-Norm Auerbach Doctoral Student Fellowship	2012
Robert and Janet Neary Award	2011
William A. Paton Accounting Fund Fellowship	2008-2012
Ross School of Business Fellowship	2008-2013
Ross School of Business Dean's Scholarship	2008

### X. RELATED WORK EXPERIENCE

<b>University of Michigan, Ross School of Business</b>	
Graduate Student Research Assistant	2008-2012
Graduate Student Instructor	2011
<b>DHI DCW Group Co., LTD</b>	
Intern—Junior Accountant	Summer 2006

### XI. PROFESSIONAL ASSOCIATIONS

American Accounting Association	Member
American Accounting Association Financial Accounting and Reporting Section	Member
Financial Management Association	Member
Canadian Academic Accounting Association	Member

### XII. OTHER INFORMATION

Evangelical Chinese Christian Church Fruit Fellowship	Coworker team member
---	----------------------

Evangelical Chinese Christian Church  
Evangelical Chinese Christian Church Fruit Fellowship

Adult Sunday school teacher  
Bible study group leader team member