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### **Education**

- PhD, Business Administration, National Chung Cheng University, 2008/1
- Master, Hospital and Health Care Administration, National Yang-Ming University, 1993/7
- BBA, Accounting, Feng Chia University, 1991/7

### **Area of Specialty**

- Cost Accounting
- Managerial Accounting
- Financial Management
- Financial Accounting
- Financial Statement Analysis

### **Academic Experience**

- Assistant Professor, Department of Accounting Information, Southern Taiwan University of Science and Technology, 2008/1 to present
- Instructor, Department of Business Administration, Southern Taiwan University of Science and Technology, 2003/8 to 2008/1
- Instructor, Department of Health Care Administration, Diwan University, 2001/8 to 2003/7

### **Publications**

#### **Journal Papers:**

1. Chen, Po-Wei, Chao-Hsien Lu, Hui-Fang Tan (2014) "Analysis of non-patient revenues in non-profit hospitals -- evidence from Taiwan", Taiwan Journal of Public Health (TSSCI), 2014; 33(6):597-608, DOI:10.6288/TJPH201433103061.
2. Huei-Huang Chen, Chiang-Hsien Tai, Tsung-Yi Tsai, Chien-Hung Hsueh and Chao-Hsien Lu (2014) "DEVELOPING AN ebXML COMPATIBLE B2B COLLABORATION PROTOTYPE AND REFERENCE MODEL: The Viewpoint of Business Process Integration", Australian Journal of Business and Management Research, 4(8):27-36.

## Conference Papers:

1. Hsieh, Chi-Cheng, Wen-Te Lin, Hsieng-Chao Tan, Chao-Hsien Lu, Hui-Fang Tan, Hui-Yu Wu (2014), "Constructing the pharmacy cost index of the healthcare cost index in Taiwan", 2014 Taiwan Public Health Annual, Tainan, Taiwan.
2. Wu, Hui-Ling, Chao-Hsien Lu, Hui-Fang Tan (2014), "A study of the relationship between operating efficiency and profitability for some industries in the Southern Taiwan Science Park", 2014 Finance, Accounting and Management Decision Conference, Tainan, Taiwan.
3. Tan, Hui-Fang, Chao-Hsien Lu, Po-Wei Chen (2014), "Analysis of Nonpatient Revenue in Nonprofit Hospitals: Evidence from Taiwan", International Conference on Innovation and Management, Bangkok, Thailand.
4. Lu, Chao-Hsien, Wen-Chi Kao (2013) "A Study Of The Best Practice Of S Health Club", 2013 The Academic Conference on Finance, Accounting and Business Decisions," Tainan, Taiwan.
5. Lu, Chao-Hsien, Cheng-Kang Chu (2012) "The Impact of Uncertainty on Investments in Business – Based on Real Option Theory", 2012 Conference of Service Management & Innovation, Tainan, Taiwan.
6. Lu, Chao-Hsien, Yi-Shung Wang (2011) "The Impact of Medical Service Volume and Complexity on Overhead Costs in Hospitals," 2011 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.
7. Lu, Chao-Hsien, Hui-Wen Chen (2011) "A Study of Cost Driver and Scale Economy Analysis in Hospitals," 2011 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.
8. Lu, Chao-Hsien, Yu-Ting Chen (2011) "Tracking Performance and Determinants of Trading Volume for Foreign Exchange Trade Funds," 2011 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.
9. Tan, Hui-Fang and Chao-Hsien Lu (2011) "Earnings Management in Nonprofit Organizations- Evidence from Foundation Hospitals," 2011 International Conference of Taiwan Finance Association," Kaohsiung, Taiwan.
10. Lu, Chao-Hsien, Pei-Ying Wu (2010) "A Study of Substitutability between Exchange Traded Funds and Open-End Mutual Funds," 2010 International Conference of Taiwan Finance Association," Nantou, Taiwan.
11. Lu, Chao-Hsien, Chiu-Yuan Chen (2010) "Applying activity-based costing (ABC) to improve the cost accounting system in a hospital - A Case Study of Nursing Departmental Costs," 2010 The Academic Conference on Corporate Finance," Kaohsiung, Taiwan.

12. Lu, Chao-Hsien, Yong-Fu Jiang (2010) "Applying activity-based costing (ABC) to improve the cost accounting system in a hospital - A Case Study of Technical Departmental Costs," 2010 The Academic Conference on Finance, Accounting and Business Decisions," Tainan, Taiwan.

### **Books:**

1. Lu, Chao-Hsien (2015) "Essays on Exchange-Traded Funds (ETFs): The Impacts of Trading Mechanisms on Performance of ETFs, and The Investment Behavior and Performance of ETFs among Various Investor Types". Saarbrücken: Golden Light Academic Publishing.
2. Weygandt, J.J., P.D. Kimmel, D.E. Kieso (2015) "Managerial Accounting: Tools for Business Decision Making (7th ed.)" (Chao-Hsien Lu, Trans.) (pp. 209-507) New Taipei City: Best Knowledge & Information Co., Ltd. And John Wiley & Sons Singapore Pte. Ltd.

### **Dissertation:**

- Lu, Chao-Hsien (2008) "Essays on Exchange-Traded Funds (ETFs): The Impacts of Trading Mechanisms on Performance of ETFs, and The Investment Behavior and Performance of ETFs among Various Investor Types," Ph.D. Dissertation, National Chung Cheng University

### **Entrusted Practical Projects**

1. Best Knowledge & Information Co., Ltd, No: 231050390, "Translation of Managerial Accounting (Weygandt, Kimmel and Kieso) seventh edition", 2016/9 to 2016/11.
2. Taiwan Small Business Integrated Assistance Center, No: 231020471, "Training Classes for Certified Financial Specialist for Small and Medium Enterprises", 2013/5 to 2014/1.
3. Southern Taiwan Science Park Bureau, Ministry of Science and Technology, No: 231020067-GP, "A study of the relationship between operating efficiency and profitability for some industries in the Southern Taiwan Science Park", 2013/4 to 2013/11.
4. National Cheng Kung University Research & Development Foundation, No: 2400-101P016, "Operational Continuing Management Tutoring Program", 2013/5 to 2014/3.
5. Taiwan Small Business Intergrated Assistance Center, No: 231010645, "Certified Financial Specialist for Small and Medium Enterprise (CFSSME)", 2012/8 to 2012/12.
6. Southern Taiwan Science Park Administration , No: 231010100-GP, "A Study of The Best Practices for the Health Club in STSP", 2012/7 to 2012/8.

7. Sin-Lau Medical Foundation Hospital, No: 230970201, "Applying Activity-Based Costing to Construct the Departmental Financial Statements in Hospitals", 2009/4 to 2011/3.

### **Professional Certifications**

1. The Certificate of Proficiency in Fundamentals of App for e-Business, CERPS1505757, Chinese Enterprise Resource Planning Society, June 2015.
2. Certified Management Consultant (CMC), 14110007, International Council of Management Consulting Institutes (ICMCI), July 1, 2014.
3. Certified Financial Consultant for Small and Medium Enterprises (CFCSME), 101FC15, Taiwan Small Business Integrated Assistance Center (SBIA), Dec 1, 2012.
4. Certificate of Electronic Business Application Engineer for ERP, EE-000028, e-Business Management Society, Feb 17, 2011.
5. Business Intelligence Planner, BIP11CE00133, Chinese Enterprise Resource Planning Society, Feb 2011.
6. Certified Financial Specialist for Small and Medium Enterprise, FS40008001, Taiwan Academy of Banking and Finance, Sep 12, 2010.
7. Enterprise Finance Operation Analyst, EFOA2010000345, Taiwan International Business Management, July 19, 2010.
8. Microsoft Office Specialist Master, Microsoft Inc., Nov 13, 2009.
9. Internet and Computing Core Certification (IC3), Certiport, Inc., Oct 31, 2009.
10. E-Enterprise Planner I Certification, EPI-11179-0355, Computer Skills Foundation, May 30, 2009.
11. Senior Securities Specialist, 0355400201, Taiwan Securities Association, Nov 10, 2008.
12. Financial Planner Personnel, Y440080004, Taiwan Academy of Banking and Finance, May 3, 2008.

### **Academic and Professional Service**

1. Director, Business Management Consultants Association of Republic of China (BMCA), 2014/5 to now.
2. Member of Council, Business Management Consultants Association of Republic of China (BMCA), 2014/3 to now.
3. Business Consultant, Youth Career Development Association Headquarters, 2014/5 to 2015/5.
4. Consultant in Financial Accounting, Chinese Management Association, 2014/3 to 2014/12.
5. Cost Analysis Specialist of the Administration Department, Chi Mei Medical Center (Yong Kang), 1995/7 to 2001/7.