

# Yi LIU (Rebecca)

**Address:** 2-1-1501, Jingang International Community, Xidawang Road, Chaoyang District, Beijing, China 100020

**Email:** Liuyi00601@outlook.com **Tel:** 86-16692309775

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## EDUCATION

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### **The Australian National University**

**Canberra, Australia**

#### ***Master of Professional Accounting***

*Feb 2018 – Jul 2019*

- **Classification of Degree:** Distinction
- **GPA:** 5.75/7.00 (Top10%)
- **Courses:** Applied Foundations of Finance (7.00/7.00), Contemporary Issues in Accounting (7.00/7.00), Business Economics (7.00/7.00), Auditing and Assurance Services (6.00/7.00).

### **Wuhan University of Technology**

**Wuhan, China**

#### ***Bachelor of Management in Accounting***

*Sep 2013 – Jun 2017*

- **GPA:** 3.70/5.00 (Top 5%)
- **Courses:** Intermediate Financial Accounting (93.7/100), Tax Accounting (91.9/100), Cost Accounting (90.2/100), Probability and Mathematical Statistics (93.6/100).

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## ACADEMIC PROJECTS

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### **Business Process Analysis Project for Australian Retail Supermarket**

**Canberra, Australia**

#### ***Team Leader***

*Mar 2019 – May 2019*

- Assembled and led a five-member team, facilitated team meetings and discussions on phased achievements, and completed the final solution five days ahead of schedule.
- Mapped the procurement workflow through system flowcharting and evaluated existing internal control measures to identify critical gaps.
- Proposed targeted improvements to enhance inventory data accuracy, strengthen authorisation and approval procedures, and align controls with operational realities.

### **Production Budgeting and Cost Variance Analysis Project for Elite Electronics Co. Production**

**Canberra, Australia**

#### ***Team Leader***

*Apr 2018 – Jun 2018*

- Directed a cross-functional team of three members by defining individual roles and establishing project milestones, resulting in final submission five days before the deadline.
- Conducted break-even analysis for all product lines under the existing cost accounting framework, located systemic issues in overhead allocation methodology, and redesigned production budgets incorporating target profit margins.
- Implemented standard cost variance analysis (direct materials/labour) with advanced Excel modelling.

### **Financial Analysis Project for Australian Mining Exploration Company**

**Canberra, Australia**

#### ***Core Member***

*Apr 2018 – Jun 2018*

- Consolidated financial statements (parent company and wholly-owned subsidiary) and performed ratio analysis on solvency, profitability, and operational efficiency metrics.
- Evaluated long-term investment decisions by calculating the required rate of return with CAPM and WACC and assessing project viability through NPV and IRR analysis.

### **Kingdee KIS Financial System Application and Financial Statement Analysis Project**

**Wuhan, China**

#### ***Independent Researcher***

*Sep 2016 – Nov 2016*

- Set up accounting books by configuring fundamental settings (chart of accounts/vendor/customer databases) and imported the opening balances to initialise the system.
- Processed and verified accounting vouchers based on transaction records, executed period-end closing procedures, including income statement account settlements, and generated monthly balance sheets and profit statements.
- Derived solvency, profitability and operational efficiency ratios from financial statements with Excel-based analytical models.

### **Wuhan University of Technology Independent Innovation Research Fund Project**

**Wuhan, China**

#### ***Core Member***

*Apr 2015 – Apr 2016*

- Conducted research on existing problems and countermeasures in campus shuttle operation systems with a case study of Wuhan University of Technology.
- Developed demand-driven scheduling models by analysing faculty transportation needs (trip purposes, acceptable wait times, etc.), resulting in optimised shuttle timetables.

- Earned Outstanding Team Project distinction (top 10%) for proposing actionable solutions addressing route optimisation, dispatch scheduling, and driver management protocols.

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## ACADEMIC PAPERS

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### The Motivation and Detective Methods of Earnings Management

- This essay consists of two main sections. In the first section, we will explore five different motivations for earnings management. For each motivation, we will discuss the type of earnings management involved and the extent of empirical evidence in real-world companies. The second section focuses on methods for detecting earnings management. We will analyse and highlight the limitations of various detection methods, including those used to identify accrual earnings management, such as the discretionary accruals method, and methods for detecting manipulation of real activities, like abnormal discretionary expenditures.

### The Correlation Between Internal Control Quality and Operational Performance: Empirical Evidence from Listed Companies in the Shenzhen Stock Market

- This study examines the relationship between internal control quality and operational performance in Chinese-listed companies. Utilising data from the Shenzhen stock market, it will employ descriptive statistics, correlation analysis, and regression analysis to demonstrate a significant positive correlation between internal control quality and firm performance. Based on the empirical findings and the five components of the internal control framework, it provides practical recommendations to enhance operational performance, including (1) improving risk assessment and early-warning mechanisms, (2) optimising internal control systems, and (3) implementing effective control activities. The results highlight the strategic value of robust internal controls for investors and policymakers, contributing to both managerial practice and the development of internal control theory in emerging markets.

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## PROFESSIONAL EXPERIENCES

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### Industrial and Commercial Bank of China (ICBC)

Beijing, China

*Beijing Economic-Technological Development Area Branch, Risk Manager*

*Aug 2020 – Present*

- **Comprehensive Risk Management:**
  - Spearheaded enterprise-wide risk management framework development, formulating operational guidelines for the Risk Management and Internal Control Committee.
  - Defined organisational structure, responsibilities, and governance procedures for branch-level risk committees.
  - Organised and executed 18 Risk Management and Internal Control Committee meetings.
- **Operational Risk Management:**
  - Established operational risk event management protocols.
  - Pioneered the bank's first operational risk loss event identification and accountability process.
  - Managed end-to-end resolution for four operational risk incidents.
- **Compliance Risk Management:**
  - Led annual internal control evaluation programmes.
  - Directed key compliance research initiatives (2023: "Operational Risk Analysis in International Settlement" – To enhance process granularity by analysing forex regulatory penalties & 2024: "Compliant Sales Practices in Retail Banking" – To develop safeguards against sales misconduct based on regulatory violation patterns).
- **Anti-Money Laundering (AML):**
  - Executed high-risk customer identification programme, resolving over 50 monthly AML alerts.
  - Designed AML performance metrics and conducted institution-wide compliance training.
- **Audit Management:**
  - Performed exit audits for 21 department heads with formal audit reporting.

### Nielsen China

Shanghai, China

*Retail Research Department - Project Management Assistant for Mondelēz International*

*Dec 2018 – Feb 2019*

- **Project Preparation & Design:**
  - Contributed to preliminary project setup by defining product data collection parameters.
  - Developed a comprehensive survey questionnaire (four modules, 135 items) with 114 embedded data validation rules.
- **Data Collection System Optimisation:**
  - Implemented and refined data collection systems through logic rule integration, over ten system testing iterations, and data integrity verification and error correction.
- **Operational Execution & Training:**
  - Established standardised work protocols and project timelines.

- Conducted training for 118 field researchers and quality control staff across regions.
- Developed data collection methodology guidelines.

#### Nielsen China

Shanghai, China

Retail Research Department – Data Analysis Intern for Coca-Cola Beverages (Shanghai) Co., Ltd.

Dec 2018 – Feb 2019

- **Market Coverage Analysis:**
  - Assisted in developing product distribution analysis models.
  - Selected sample stores across 55 districts/counties in 11 cities (Fujian/Guangdong/Hainan/Hubei provinces).
- **Fieldwork Management:**
  - Monitored data collection progress for 187 field researchers.
  - Produced eight weekly progress reports to ensure timely project completion.
- **Market Performance Evaluation:**
  - Conducted industry and product research with Nielsen database systems.
  - Assessed client product performance across five distinct markets.
- **Data Synthesis & Reporting:**
  - Consolidated data from 19,044 sample stores across four regions.
  - Authored monthly analysis reports contributing to 12.45% distribution rate growth in Fujian province.

#### BDO China Shu Lun Pan CPAs LLP (Hubei Branch)

Wuhan, China

Audit Intern

Dec 2016 – Mar 2017

- **Accounting Voucher Review and Data Verification:**
  - Reviewed and extracted vouchers, including supplier invoices, bills, and customer contracts.
  - Verified financial data for key accounts (e.g., Accounts Receivable, Accounts Payable).
- **Confirmation Procedures:**
  - Executed third-party confirmation process for Accounts Receivable.
  - Prepared and dispatched approximately 100 confirmation letters to clients.
- **Physical Inventory Verification:**
  - Conducted on-site inventory counts at two warehouses (covering ≈40 SKUs).
  - Verified fixed assets at three manufacturing plants (≈100 pieces of equipment).

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## AWARDS & HONOURS

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- **Professional Honours:**
  - 2024 Comprehensive Risk Management Outstanding Individual Award - ICBC Beijing Branch (*Mar 2025*)
  - Second Prize in the Short Video Competition - ICBC Beijing Branch (*Dec 2024*)
  - 2023 Anti-Money Laundering Work Outstanding Individual Award - ICBC Beijing Branch (*Mar 2024*)
  - Business Star Honour (Branch Level) in 2021 Stellar Programme - Forging Stage - ICBC Beijing Branch (*Jul 2021*)
- **Academic Achievements:**
  - Merit Student - School of Management, Wuhan University of Technology (*Nov 2015*)
  - Third Prize - Hubei Provincial College Student Marketing Planning Competition (*May 2015*)
  - Outstanding Youth League Officer - Wuhan University of Technology (*May 2015*)
  - Third-Class Scholarship - Wuhan University of Technology (*Nov 2014*)

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## CERTIFICATIONS

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- ACCA (The Association of Chartered Certified Accountants) – Passed 9 out of 13 exams
- Certificate of Accounting Professional (China)
- The Securities Qualification Certificate (China)
- Anti-Money Laundering (AML) Certification – Issued by the People's Bank of China

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## OTHER INFORMATION

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- **Languages:** Chinese (native), English (fluent, IELTS 6.5).
- **Computer Skills:** Proficient in Python and Tableau.
- **Additional Academic Engagement:** Served as a Teaching Assistant at The Australian National University (2018), delivered Business Economics tutorials, developed full-term course materials, and mentored 45 students.
- **Extra Learning Experience:** Joined the Summer School (2015) at UBC Sauder School of Business and focused studies in International Business and International Marketing.
- **Hobbies:** Floriculture, dance, outdoor hiking, oil painting.