Aims and Scope

The focus of the *China Journal of Accounting Research* is to publish theoretical and empirical research papers that use contemporary research methodologies to investigate issues about accounting, finance, auditing and corporate governance in China, the Greater China region and other emerging markets. The Journal also publishes insightful commentaries about China-related accounting research. The Journal encourages the application of economic and sociological theories to analyze and explain accounting issues within the legal and institutional framework of China, and to describe accounting issues under Chinese capital markets accurately and succinctly. The published research articles of the Journal will enable scholars to extract relevant issues about accounting, finance, auditing and corporate governance that relate to the capital markets and institutional environment of China.

An Invitation to Theory
*Pierre Jinghong Liang*

The Impacts of State Ownership on Information Asymmetry: Evidence from an Emerging Market
*Jongmoo Jay Choi, Heibatollah Sami and Haiyan Zhou*

Abnormal Audit Fees and Audit Opinion – Further Evidence from China’s Capital Market
*Zanchun Xie, Chun Cai and Jianming Ye*

Assets Expropriation via Cash Dividends? Free Cash Flow or Tunneling
*Jeng-Ren Chiou, Yenn-Ru Chen and Ting-Chiao Huang*

Reputation, Accounting Information and Debt Contracts in Chinese Family Firms
*Hao Li*

Government Control, Uncertainty, and Investment Decisions in China’s Listed Companies
*Liping Xu, Jingwei Wang and Yu Xin*