

CALL FOR PAPERS

Special Issue of China Journal of Accounting Research (CJAR)

Institutional Features, Governance, and Accounting - Issues in the Asian Pacific Region

Zhuhai, China
March 22-23, 2013 (New dates)



Guest Editors

*Qiang Cheng (Singapore Management University) and
Donghui Wu (Chinese University of Hong Kong)*

It is well known in the literature that accounting standards alone do not determine financial reporting outcomes. Ownership structure, the incentives of managers and auditors, board monitoring, enforcement, and other institutional features of the economy all have an important impact on financial reporting outcomes. It is also conceivable that accounting standards and these institutional features complement each other in determining accounting quality. Asian-Pacific economies, including China, offer an ideal setting to examine these important issues given the relatively weak legal protection and enforcement in these economies.

This conference will bring researchers from all over the world to explore different aspects of institutional and governance features and their impacts on and financial reporting outcomes. The intellectual interactions during the conference can extend our research frontiers and offers a fertile ground for new theories research questions.

We will entertain a wide range of topics for this conference. Possible topics include, but are not limited to, the following:

- Family ownership / control and accounting
- Independent directors and accounting
- Disclosure of relate party transactions
- Insider trading rule / enforcement and accounting
- Effects of IFRS adoption in China and other emerging countries
- Litigation related to corporate disclosure and accounting scandals
- political connection and information quality
- Audit liability and audit quality



CJAR

China Journal of Accounting Research (CJAR) was founded by Sun Yat-sen University, China and City University of Hong Kong in 2008. Published by LexisNexis (2008-10) and Elsevier (from 2011), CJAR aims at publishing theoretical and empirical research that uses contemporary research methodology to investigate issues about accounting, finance, auditing and corporate governance in China and other markets. Researchers from the U.S., Canada, U.K., Australia, Hong Kong, Taiwan and China have been making contributions to CJAR by actively participating in conferences organized by the Journal and by submitting their papers to the Journal. Currently, Professor Wei Minghai from Sun Yat-sen University, China and Professor Jeong-bon Kim from City University of Hong Kong are serving as co-editors of CJAR.

Submission and selection process:

Papers submitted for the symposium should contain unpublished original research. All submissions are subject to a double-blind review process. The papers accepted for presentation in the symposium will be regarded as submissions to the China Journal of Accounting Research (CJAR). The Symposium will provide accommodation (single occupancy) for three days, waiver of registration fees and reimbursements for the cheapest return economy airfare up to a maximum of US\$1,500 for one author of each accepted paper that is committed to the Journal. Please state clearly in your email if you are interested in applying for the subsidy. The subsidy is claimed on a reimbursement basis upon production of appropriate receipts and documents. Details will be made available in the invitation letter.

Submissions to the special issue must be addressed to CJAR Submission System before **31 December 2012**:

<http://ees.elsevier.com/cjar/default.asp?pg=login.asp>

If you have any questions on submitting the paper to the site, please feel free to contact us via email china.jar@gmail.com.

General inquiries regarding the special issue should be directed to the guest editors at gcheng@smu.edu.sg or donghui.wu@gmail.com.

Authors will be notified of their acceptance to the workshop by **5 February 2012**.

After the symposium, authors of the selected papers will be invited to submit their revised versions following the comments and suggestions from the discussant and symposium participants. These papers will be published, subject to a refereeing and selection process, in a special issue of China Journal of Accounting Research (CJAR) in 2014.

