



廈門大學  
XIAMEN UNIVERSITY



中山大學  
SUN YAT-SEN UNIVERSITY



**2017 Annual Symposium for China Journal of Accounting Research**  
**中国会计学刊 (CJAR) 2017 学术年会**  
**No. 4 Conference Hall, Center of Science and Art, Xiamen University**  
**17 – 18 November 2017**



**Day 1: Friday 17 November 2017**

Time	Event
9:00 am – 9:15 am	<b>Opening Remarks</b> Prof. Minghai Wei, Editor-in-chief for CJAR 叶建明教授，厦门大学 管理学院院长
9:15 am – 10:15 am	<b>Plenary Session I: Keynote Speech</b>
<b>Speaker</b>	Professor Jeong-Bon Kim, City University of Hong Kong
<b>Title</b>	Shorting Activity, Private Information Flow, and Return Predictability: International Evidence from IFRS Adoption
10:15 am – 10:30 am	Coffee Break
10:30 am – 11:30 am	<b>Plenary Session II : Keynote Speech</b>
<b>Speaker</b>	龙小宁教授，厦门大学
<b>Title</b>	权利假说适用于中国？
11:30 am – 12:25 pm	<b>Paper Session 1</b>
<b>Authors</b>	Sungyoon Ahn, The Catholic University of Korea; Kwanghee Cho; Youngsoo Choi; Dong-hoon Yang, Dongguk University
<b>Title</b>	Influence of Financial Statement Comparability on the Number of Analyst Reports as a Firm Visibility Proxy: Evidence from Korea
<b>Discussant</b>	Dr. Wenfeng Wang, City University of Hong Kong
12:25 pm – 2:00 pm	Luncheon
2:00 pm – 2:55 pm	<b>Paper Session 2</b>
<b>Authors</b>	Xi Wu, Xueqin Wang, Central University of Finance and Economics; Yulong Yang, Tianjin University
<b>Title</b>	Auditor pricing of inventory in China: A puzzle or not?
<b>Discussant</b>	Prof. Charles HSU, Hong Kong University of Science and Technology
2:55 pm – 3:50 pm	<b>Paper Session 3</b>
<b>Authors</b>	James Ang, Florida State University; Wei Chen, Fuzhou Institute of Technology; Llihong Wang, Xiamen University
<b>Title</b>	Gaming Governance Cosmetic or Real Corporate Governance Changes?
<b>Discussant</b>	Dr. Feng Tang, The Hong Kong Polytechnic University
3:50 pm - 4:05 pm	Coffee Break

Time	Event
4:05 pm – 5:00 pm	<b>Paper Session 4</b>
<b>Authors</b>	秦璇, 方军雄, 复旦大学
<b>Title</b>	知识产权侵权诉讼溢出效应与企业创新投资 ——对中国知识产权诉讼制度有效性的实证检验
<b>Discussant</b>	何贤杰教授, 上海财经大学
5:00 pm – 5:55 pm	<b>Paper Session 5</b>
<b>Authors</b>	刘运国, 杨世信, 中山大学
<b>Title</b>	女性审计师真的更谨慎吗? ——基于中国 A 股市场的证据
<b>Discussant</b>	苏锡嘉教授, 中欧国际工商学院
5: 55pm – 7:30 pm	Symposium Dinner



## Day 2: Saturday 18 November 2017

Time	Event
9:00 am – 9:55 am	<b>Paper Session 6</b>
<b>Authors</b>	罗进辉, 李雪, 陈华阳, 厦门大学
<b>Title</b>	年报可读性与公司的代理成本
<b>Discussant</b>	张俊生, 中山大学
9:55 am – 10:50 am	<b>Paper Session 7</b>
<b>Authors</b>	Jun Du, The Hong Kong Polytechnic University; Qingchuan Hou, Shanghai University of Finance & Economics; Xuesong Tang, Southwestern University of Finance and Economics; Yiwei Yao, Hang Seng Management College
<b>Title</b>	Does independent director's monitoring affect reputation? Evidence from stock and labor markets
<b>Discussant</b>	刘媛媛, 厦门大学
10:50 am – 11:05 am	Coffee Break
10:05 am – 12:00 am	<b>Paper Session 8</b>
<b>Authors</b>	程敏英, 刘骏, 中山大学; 刘峰, 厦门大学
<b>Title</b>	官员变更与企业税负——来自中国地级市领导变更的证据
<b>Discussant</b>	朱振梅, 复旦大学
12:00 am – 12:30 pm	<b>Closing Remarks</b>
	The Announcement of Best paper Award and Best Discussant Award
12:30 pm – 14:00 pm	Luncheon



Presentation: 20 minutes; Discussant: 25 minutes; Q & A: 10 minutes

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