

China Journal of Accounting Research Annual Conference (2-3 December 2023)



Opening Remarks and Keynote Speeches

On the morning of 2 December 2023, Prof. Zheng Ying from the School of Management at Sun Yat-sen University hosted the opening ceremony and keynote speech session of the *China Journal of Accounting Research (CJAR)* Annual Conference. Prof. Chen Yangyang from CityU, who is Editor-in-Chief of *CJAR*, and Prof. Zhang Junsheng, Associate Dean of the School of Management at Sun Yat-sen University, delivered speeches that welcomed the keynote speakers, presenters, discussants, and all participants, and thanked them for their attendance. They reviewed the development of *CJAR* over the 15 years since its establishment, noted that they expected high-quality accounting research would continue to be showcased in *CJAR*, and gave their best wishes for a successful conference.



Prof. Chen Yangyang (top) and Prof. Zhang Junsheng (bottom)

During the keynote speech session, Prof. Teoh Siew Hong from the University of California, Los Angeles presented a report entitled “GIFluence: A Visual Approach to Investor Sentiment and the Stock Market” through online sharing. In her presentation, she introduced the application of multimodal data in accounting research from an interdisciplinary perspective, and she then interacted with the audience in a Q&A session. Subsequently, Prof. Zhang Liandong from Singapore Management University discussed the topic of “A Challenge of Sustainability Transformation: Misleading Information,” exploring various interpretations of sustainable investment, future returns, and common discrepancies in ESG ratings in the current capital market. He also shared relevant working papers in the field. These two speeches were engaging and thought-provoking, providing the participants with rich academic insights and stimulating their scholarly thinking.

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Prof. Teoh Siew Hong online Q&A interaction (left) and Prof. Zhang Liandong (right)

Paper Presentations and Discussion

After the keynote speeches, the conference proceeded with academic paper presentations and discussions, moderated by Prof. Fang Junxiong from Zhejiang University of Finance and Economics, Prof. Zhang Kuo from Shanghai Jiao Tong University, Prof. Chiu Peng Chia from The Chinese University of Hong Kong, Shenzhen, Prof. Tanya Tang from Brock University, and Prof. Chen Yangyang from CityU. The conference discussed a total of 11 papers, which were presented by scholars from prestigious universities in China and overseas, including The Hong Kong Polytechnic University, Fudan University, Huazhong University of Science and Technology, Sun Yat-sen University, The University of Hong Kong, CityU, Dongbei University of Finance and Economics, Shanghai Jiao Tong University, Central University of Finance and Economics, and Chongqing University of Technology. The topics of the papers included the economic consequences of environmental regulations, factors influencing U.S. Securities and Exchange Commission (SEC) regulations, the role of independent directors, and accounting policy choices.

Each paper was assigned outstanding scholars as discussants, including Prof. Wang Jiaxin (Zhongnan University of Economics and Law), Prof. Yang Jingyu (Shenzhen University), Prof. Liu Yichang (The Chinese University of Hong Kong), Prof. Gu Qiankun (Soochow University), Prof. Tan Weiqiang (The Education University of Hong Kong), Prof. Deng Tian (The Chinese University of Hong Kong, Shenzhen), Prof. Ge Rui (Shenzhen University), Prof. Wang Xiaoqiao (The Chinese University of Hong Kong, Shenzhen), Prof. Lai Shufang (Southern University of Science and Technology), Prof. Zhang Jian (Hong Kong Baptist University), and Prof. Xin Qian (Harbin Institute of Technology, Shenzhen). The discussants provided in-depth, meticulous, and constructive commentary on various aspects of the papers, including the research questions, hypotheses, research designs, academic contributions, empirical methods, and writing. The participants asked questions and expressed their opinions, and the presenters expressed their gratitude for this valuable feedback.

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Moderation by Prof. Zhang Kuo from Shanghai Jiao Tong University

At the end of the conference, Prof. Chen Yangyang from CityU, on behalf of the editorial department of CJAR, thanked the guest scholars for their enthusiastic participation and the Guangzhou Institute of Certified Public Accountants for their support for the conference. With that, the 15th Anniversary of CJAR and its 2023 Annual Conference concluded in a warm atmosphere.



Participants at the conference