

Pooling Ideas in the Cloud: The 2021 CJAR Summer Research Workshop, 17-18 July 2021

The online 2021 *China Journal of Accounting Research* (CJAR) Summer Research Workshop, co-organized by City University of Hong Kong and Sun Yat-sen University, was successfully held on 17 July and 18 Jul 2021. The virtual workshop attracted many accounting scholars from various universities.

Professor Feng Liu (Xiamen University) hosted the opening ceremony. In the opening remarks, two CJAR Editors in Chief, Professor Jeong-Bon Kim (City University of Hong Kong) and Professor Minghai Wei (Sun Yat-sen University), warmly welcomed the participants and shared their thoughts on recent accounting studies.

The topic of the first keynote speaker, Professor Guochang Zhang (University of Hong Kong), was “On the Inter-Connectedness between the Valuation and Incentive Uses of Accounting Information.” Professor Zhang shared his latest research findings about the use of accounting information. The second keynote speaker, Professor Zengquan Li (Shanghai University of Finance and Economics), delivered a speech titled “The Governance of Accounting in Relationship-based Transaction.” He reviewed prior Chinese accounting studies in a theoretical framework of relationship-based transaction. The two keynote speeches were insightful, interesting, and thought-provoking.

Ten papers were presented in the subsequent three sessions moderated by Professor Junsheng Zhang (Sun Yat-sen University) and Professor Qingquan Xin (Chongqing University). The ten presenting scholars were from Dongbei University of Finance and Economics, Fudan University, Renmin University of China, Central University of Finance and Economics, Zhongnan University of Economics and Law, University of Waikato, Beijing Institute of Technology, and Sun Yat-sen University. Their papers explored various topics, including expropriation by controlling shareholders, corporate innovation, analysts’ forecasts, regional economic integration, IPOs in China’s poor counties, auditor choice, directors’ and officers’ liability insurance, political governance, language in MD&A, and employee compensation.

Each paper was discussed by a discussant from City University of Hong Kong. The ten discussants were Yangyang Chen, Liu Zheng, Zheng Wang, Yangxin Yu, Haibin Wu, Wen Chen, Xiangang Xin, Zilong Zhang, Kevin Zhu, and Xiaoli Hu. They provided profound and constructive comments and suggestions regarding research theory, design, contribution, and writing, which were very helpful in improving the papers.

To conclude the workshop, on behalf of CJAR, Professor Junsheng Zhang (Sun Yat-Sen University) conveyed sincere appreciation to all participants and special thanks for the sponsorship by Guangzhou Institute of CPA.

