

中國會計學  
刊

# China Journal of Accounting Research

An Introduction from the Co-Editors

Future Directions for Chinese Accounting Research

*Qi Chen and Katherine Schipper*

Accounting Conservatism: A Study of Market-Level and Firm-Level  
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Founder Control, Ownership Structure and Firm Value: Evidence from  
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Commentary:

Building Research Culture

*Shyam Sunder*

### 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 relate that to the capital markets and institutional environment of China.



## China Journal of Accounting Research

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