

Call for Papers
Abacus Special Issue Conference on
“Accounting in China”

14-15 May 2014

Chengdu, China



Submission Deadlines:

- Conference: 1 March, 2014
- Special Issue: 30 June, 2014

Keynote Speaker:

T. J. Wong, School of Accountancy, The Chinese University of Hong Kong

Guest Editors:

Michael Firth, Lingnan University, Hong Kong
Wenxuan Hou, University of Edinburgh, UK
Edward Lee, University of Manchester, UK
Jason Xiao, Cardiff University

Conference Venue:

Chengdu Yufu Hot Springs Hotel (5*), Hotspring Avenue, Wenjiang, Chengdu, China

Conference links:

<http://www.chinadrcentre.org>

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Scope:

Following the financial crisis and amid the current recession in Western developed countries, the centre of gravity for global economic competitiveness has shifted increasingly toward emerging economies such as China. The rapid growth and development in the greater China region of mainland China, Hong Kong, and Taiwan, are currently attracting the attention of academics, practitioners, and policy makers. In the past few years, there has been an increase in the number of publications in high quality international academic journals on business and management issues in these economies. Since accounting plays a crucial role in performance measurement and investor communication (e.g., Firth, 1980; Xiao, Weetman, and Sun, 2004), the experiences and challenges of Chinese firms in this subject area deserve further research. The institutional features of China (e.g., political connections, family businesses, cultural influences, and

regulatory reforms) could provide useful research settings that contribute to the existing accounting literature, as well as policy implications useful to emerging economies in other parts of the world (e.g., Chen, Firth, and Gao, 2011; Ezzamel and Xiao, 2011; Hou and Moore, 2011; Lee, Walker, and Zeng, 2013). Potential topics of this Special Issue include, but are not limited to:

- Influence of political connections on financial reporting
- Distinct features of accounting disclosure in family businesses
- Role of securities market regulations in shaping disclosure incentives and behaviour
- Performance measurement and evaluation
- Impact of corporate governance on accounting policy choices
- How exogenous changes due to institutional reform affect accounting quality
- Role of auditors, analysts, and media in influencing firms' disclosure incentives
- Determinants of earnings management and disclosure fraud
- Adoption of IFRS in China

We also welcome studies about other areas of the Greater China region such as Hong Kong and Taiwan, as well as comparative studies of China with other emerging countries.

References

- Chen, G., Firth, M., and Gao, D. 2011. The information content of earnings components: Evidence from the Chinese stock market. *European Accounting Review* 20 (4): 669-692
- Ezzamel, M. and Xiao, J. 2011. Accounting in transitional and emerging market economies. *European Accounting Review* 20 (4): 625-637.
- Firth, M. 1980. Raising finance and firms' corporate reporting policies. *Abacus* 16 (2): 100-115
- Hou, W. and Moore, G. 2011. Player and referee roles held jointly: The effect of state ownership on China's regulatory enforcement against fraud. *Journal of Business Ethics* 95 (2): 317-335
- Lee, E., Walker, M., and Zeng, C. 2013. Does IFRS convergence affect financial reporting quality in China? ACCA Research Report 131, Certified Accountants Educational Trust (London).
- Xiao, J., Weetman, P., and Sun, M. 2004. Political influence and coexistence of a uniform accounting system and accounting standards: Recent development in China. *Abacus* 40 (2): 193-218.

Processes for submissions:

Conference paper submission procedure:

The submission deadline of the Conference is 1 March, 2014. Submission to the Conference is required by email to chinardcentre@gmail.com. Please specify "Abacus 2014 China Special Issue Conference" as the subject heading of the submission email. Authors should submit their papers in PDF format, with the title page of the manuscript indicating the name, affiliation, and contact information of the authors. Please also indicate whether you also intend to be considered for the *Abacus* Special Issue. All papers must be written in English, and non-native English speakers are advised to have their papers checked by a native English speaker. Authors of papers

accepted for presentation at the Conference will be notified by 30 March, 2014. The aim of the Conference is to aid the development of papers. A subset of papers presented in the Conference will be invited for consideration of publication in the *Abacus* Special Issue. Acceptance to the conference does not guarantee acceptance into the Special Issue. Likewise, Conference attendance is not required for inclusion in the Special Issue.

Special Issue paper submission procedure:

A subset of papers presented in the Conference will be invited for consideration of publication in the *Abacus* Special Issue. The invited papers will be externally double-blind reviewed according to standard journal policy. Eventual acceptance is subject to successfully addressing comments by referees and the co-editors. The submission deadline of the Special Issue is June 30, 2014. Please follow the *Abacus* guideline on manuscript presentation:

<http://onlinelibrary.wiley.com/journal/10.1111/%28ISSN%291467-6281/homepage/ForAuthors.html>

By submitting a paper, authors are certifying (a) that the submission is original, unpublished work, (b) that in whole or material part it is not simultaneously under consideration elsewhere.

Editing Timeline:

Conference Submission deadline	1 March 2014
Notification of acceptance to the Conference	30 March 2014
Conference dates	14-15 May 2014
Special Issue Submission deadline	30 June 2014
Notification of acceptance to the Special Issue	Early 2015

About *Abacus*:

Since 1965 *Abacus* has consistently provided a vehicle for the expression of independent and critical thought on matters of current academic and professional interest in accounting, finance and business. The journal reports current research; critically evaluates current developments in theory and practice; analyses the effects of the regulatory framework of accounting, finance and business; and explores alternatives to, and explanations of, past and current practices. *Abacus* is rated as grade 3* by the UK Association of Business School (ABS) Academic Journal Quality Guide, and rated as grade A in the journal ratings list of Australian Business Deans Council. It is included in Thomson Reuters Social Science Citation Index with an impact factor of 0.85 in 2012.

About the Keynote Speaker:

Professor T.J. Wong is the Dean of the Business School and the Choh-Ming Li Professor of Accountancy of the Chinese University of Hong Kong (CUHK). He is also the Director of the Center for Institutions and Governance at CUHK. He received his B.A. in Economics (summa cum laude) from Dickinson College, Carlisle, PA, and MBA and Ph.D. degrees from UCLA. Before joining CUHK, he has taught at the University of Maryland - College Park, USA, and the Hong Kong University of Science and Technology. Professor Wong has published numerous research articles in top finance and accounting journals such as *Journal of Finance*, *Journal of Financial Economics*, *Review of Financial Studies*, *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*. Professor Wong serves in

numerous editorial boards including *Review of Accounting Studies*, and as consulting editor for *China Journal of Accounting Research*. He was the president of the Chinese Accounting Professors' Association of North America, 2006-2007 and has been an honorary professor of University of International Business and Economics, Beijing, China since December 2009.