



**Celebrating University of Macau's 40th Anniversary
Journal of Accounting and Public Policy Special Issue Conference
Auditing and Public Policy in China**

October 21, 2021 (Thursday)				
Time	Session	Chair	Presenter	Discussant
9:00 – 9:30	Opening Ceremony	Jason Xiao, University of Macau (UM), Conference Co-organiser and Joint- guest Editor of JAPP SI		
	Welcome Speech: Jean Chen, Dean, Faculty of Business Administration, UM			
	Welcome Speech: Liansheng Wu, Associate Dean, Guanghua School of Management, Peking University; Conference Co-organiser and Joint-guest Editor of JAPP SI			
	Speech: Mr Jun Li, Fenjiu Representative			
9:30 – 10:30	Keynote Speech: Professor Jeffrey Pittman / Zhifeng Yang, CMA Professor of Accounting, Memorial University of Newfoundland (Canada)/Associate Professor of Accounting, Stony Brook University Topic : Audit Research in China: Challenges and Opportunities	Bingxuan Lin, Professor of Finance University of Rhode Island Conference Co-organiser and Joint- guest Editor of JAPP SI		
10:30 – 11:05	1. Market Development and Audit Fee Solidification: Evidence from China		Prof. Qian Xu, China Agricultural University	Prof. Guilong Cai, Sun Yat-sen University
11:05 – 11:20	Tea Break			

Time	Session	Chair	Presenter	Discussant
11:20-11:55	2. Denied Chinese Auditor Inspection Access: The Market's Response to US Regulatory Action	Prof. Zhijun Lin, Vice President, Macau University of Science and Technology	Prof. Kenneth Reichelt, Louisiana State University	Prof. Feng Tang, UM
11:55-12:30	3. Goodwill, Key Audit Matters and Crash risk: Evidence from China		Prof. Rui Xu, South China University of Technology	Prof. Hao Zhang, UM
12:30 – 14:30	Lunch Break			
14:30 – 15:05	4. Auditor Groups and Audit Quality: Evidence from China		Prof. Fan Ye, Xiamen National Accounting Institute	Prof. Min Zhang, Renmin University of China
15:05 – 15:40	5. Partner-Level Internal Control Opinion Shopping and its Economic Consequences: Evidence from “SOX 404” in an Emerging Market	Prof. Steven Xu Zhang, UM	Prof. Yingwen Guo, Nanjing University	Prof. Mingyong Cheng, Sun Yat-sen University
15:40 – 16:15	6. Supply Chain Proximity, Auditor Concern, and Audit Pricing		Prof. Zhiqian Jiang, Xiamen University	Prof. Wei Zhou, Southwestern University of Finance and Economics
16:15 – 16:30	Tea Break			
16:30 – 17:05	7. Dissident Minority Shareholders and Audit Quality: Evidence from the Voting on Auditor Selection		Prof. Ning Cai, Xiamen University	Prof. Chen Li, NYU Shanghai
17:05 – 17:40	8. The Dark Side of Auditor Pay Disparity: Evidence from Audit Adjustments	Prof. Monica Can Chen, UM	Prof. Lijing Tong, Beijing Jiaotong University	Prof. Charlie Sohn, UM
17:40 – 18:15	9. Auditor Sensitivity to Business Risk under Business Risk Auditing		Prof. Huihui Shen, Capital University of Economics and Business	Prof. Yanyan Wang, Xiamen University

October 22, 2021 (Friday)				
Time	Session	Chair	Presenter	Discussant
9:00 – 10:00	Keynote Speech: Professor Divesh S. Sharma, Editor of Journal of Accounting and Public Policy, Distinguished Professor of Accounting, Kennesaw State University (Georgia, USA) Topic : To Replicate or not to Replicate, That is the Question	Prof. Bingxuan Lin, University of Rhode Island Conference Co-organiser and Joint-guest Editor of JAPP SI		
10:00 – 10:35	10. Finding the Optimal Balance between the Chief Audit Executive’s Job Demands, Resources Available and Financial Statement Quality		Prof. Haiyan Zhou, University of Texas Rio Grande Valley	Prof. Kaitang Zhou, Wuhan University
10:35 – 10:50	Tea Break			
10:50 – 11:25	11. How does Establishing a Branch Office Affect Audit Quality? Evidence from China	Prof. Morris Liu, UM	Prof. Jing Xie, University of International Business and Economics	Prof. Wei Jiang, Renmin University of China
11:25 – 12:00	12. Do Antidumping and Countervailing Investigations Affect Audit Pricing?		Prof. Xiaohui Li, The Hong Kong Polytechnic University	Prof. Zhiming Ma, Peking University
12:00- 12:35	13. Audit Partners' Hometown Ties and Audit Quality		Prof. Yingwen Deng, Renmin University of China	Prof. Longkai Zhao, Peking University
12:35 – 14:30	Lunch Break			
14:30 – 15:30	Keynote Speech: Professor Marco Trombetta, Editor-in-Chief, Journal of Accounting and Public Policy, Professor in Accounting, IE University Topic : Transparency Reports of Audit Firms in the EU	Prof. Hung Wan Kot (葛鴻雲), UM		
15:30 – 15:45	Tea Break			

Time	Session	Chair	Presenter	Discussant
15:45 – 16:45	JAPP Forum Professor Marco Trombetta, Editor-in-Chief, JAPP Topic: How to Get your Work Published in International Journals: The Perspective of an Editor from JAPP	Prof. Xiaoqing Fu, UM		
16:45 - 17:00	Closing Ceremony: Prof. Jason Xiao, UM	Prof. Liansheng Wu, Peking University		
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Note to Chairs, Presenters, and Discussants Each paper will be allocated 35 minutes: 20 minutes for the author, 10 minutes for the discussant and 5 minutes for additional Q&As.				

Information on Journal of Accounting and Public Policy, Peking University and University of Macau

Journal of Accounting and Public Policy

The *Journal of Accounting and Public Policy* publishes research papers focusing on the intersection between **accounting** and **public policy**. Preference is given to papers illuminating through theoretical or empirical analysis, the effects of accounting on public policy and vice-versa. Subjects treated in this journal include the interface of accounting with **economics**, **political science**, **sociology**, or **law**. The journal is included in Social Sciences Citation Index and Scopus. For further information, following this weblink: <https://www.journals.elsevier.com/journal-of-accounting-and-public-policy>

Peking University

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University of Macau

Founded in 1981, the University of Macau (UM) is the only internationalised public comprehensive university in Macao, with a modern governance model. 80 per cent of its faculty members are from outside Macao. With English as the main medium of instruction, the university is committed to producing creative and socially responsible graduates with a global mindset and international competitiveness. UM is ranked in the 201-250 bracket in the Times Higher Education (THE) World University Rankings, with a global ranking of No 5 in International Outlook, No 38 in the THE Asia University Rankings, No 39

in the THE Young University Rankings, and No 1 in the Association of Portuguese Speaking Universities. In the Quacquarelli Symonds (QS) World University Rankings, it is ranked No 322. In the Essential Sciences Indicators (ESI) rankings, it is among the top 1 per cent in ten subjects, namely Engineering, Chemistry, Computer Science, Pharmacology & Toxicology, Materials Science, Biology & Biochemistry, Clinical Medicine, Psychiatry/Psychology, Social Sciences, General, and Agricultural Science. For more information, please follow this link: <https://www.um.edu.mo/about-um/introduction/>



Faculty of Business Administration

UM's Faculty of Business Administration (FBA) is a distinctive flagship business school with key responsibilities in business and management education and nurturing leadership talents for the development of Macau and beyond. We provide student-centered education with strong real-world business element through innovative technology-enhanced teaching and learning. Our programmes cover both traditional and emerging subjects, ranging from Accounting, Finance, Business Economics, Information System & Management, General Management, to specialised Integrated Resort Management. We help our students develop a global mindset and build knowledge, skills and capabilities needed to succeed as global citizens. FBA has attained AACSB and AMBA accreditations and is a member of EFMD. For more information, please follow this link: <https://fba.um.edu.mo/>



Department of Accounting and Information Management

Department of Accounting and Information Management (DAIM) at FBA of UM offers the most popular programmes in Macau BSc & MSc in Accounting as well as BSc in Business Intelligence and Data Analytics (BIDA). Our accounting programmes are accredited by leading professional accountancy bodies such as ACCA, CIMA, CPAA, HKICPA. DAIM's research areas include corporate governance, financial accounting, auditing, business information systems, and data analytics. Our faculty's research

outputs appear regularly in world top academic journals, including Strategic Management Journal, Management Science, Operations Research, Journal of World Business, Journal of Management Studies, Accounting Organizations and Society, Journal of Corporate Finance, Contemporary Accounting Research, Review of Accounting Studies, European Journal of Operational Research, Production and Operations Management. For more information, please follow this link: <https://fba.um.edu.mo/aim/>

