



Call for Papers and Participants

Abacus

Special Issue Conference on
'Accounting, Auditing and Corporate Governance in China'
6-7 June 2020
Beijing, China

Conference Paper Submission Deadline:

1 March 2020

Keynote Speaker:

Professor Tak-Jun (TJ) Wong. He is the Joseph A. DeBell Professor of Business Administration and Professor of Accounting at USC Marshall Business School. He coordinates the USC Marshall China Research Group (<https://www.marshall.usc.edu/faculty-research/labs-and-institutes/usc-marshall-china-research-group>). Prior to joining USC, he served as the Dean of the business school and the Director of the Center for Institutions and Governance of the Chinese University of Hong Kong. He received a BA in Economics (summa cum laude) from Dickinson College, and MBA and PhD degrees from UCLA. He also taught at the University of Maryland - College Park and the Hong Kong University of Science and Technology. His research interests primarily focus on the institutions and corporate governance of emerging market firms. His articles have appeared in such journals as Journal of Finance, Journal of Financial Economics, Review of Financial Studies, The Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, Review of Accounting Studies, and Contemporary Accounting Research. He is currently an associate editor of Management Science and was an editor of The Accounting Review. He has also served in various editorial boards including Review of Accounting Studies, Journal of Accounting and Public Policy, Journal of Business, Finance and Accounting. For further information about him, please visit his webpages here: <https://www.tjwong.org/>

Special Issue Guest Editors and Conference Organizers:

Liansheng Wu, Guanghua School of Management, Peking University, China
Jason Xiao, Cardiff Business School, Cardiff University, UK and *Abacus* (Associate Editor)

Conference Venue:

Building 2, Guanghua School of Management, Peking University
No. 5, Yiheyuan Road, Haidian District, Beijing 100871, China

Conference Organizations:

Abacus: A Journal of Accounting, Finance and Business Studies
Accounting Development and Research Centre, Peking University
Centre for China Business Research, Cardiff University

Conference Working Languages:

Presentation and Discussion: Chinese/English
Paper: English

Rationale and Scope:

The interactions between accounting (and auditing) and corporate governance have been a major theme for academic research (Bushman and Smith, 2001; Sloan, 2001; Brown, Beekes, and Verhoeven, 2011). There has been much research on accounting, auditing and corporate governance in transition and emerging economies like China separately, but there is much less research on the interfaces and interactions between them. This is unfortunate because accounting, auditing and corporate governance and their environments in these economies are different from those in developed economies and mature markets, and so the interactions between them may well exhibit different features. It would be useful to uncover such differences and find ways to address the issues, enhance the role of accounting and auditing in corporate governance and improve corporate governance. This special issue and the special issue conference therefore aim to promote research in this topic area by providing a platform for exchanging research ideas and discoveries. We welcome submissions of research papers not published or under consideration in journals. Apart from papers on accounting, auditing, and/or corporate governance, we particularly encourage submissions that examine the interfaces and interactions between them. Specifically, potential topics of this special issue and the special issue conference include, but are not limited to:

- The role of accounting and/or auditing in corporate governance, and vice versa; Is the role enabling or constraining?
- The effect of corporate governance on earnings management and earnings quality;
- Is there a complementary or substitutive relation between accounting disclosure/measurement and corporate governance?
- Is there a complementary or substitutive relation between auditing/analyst following and corporate governance?
- The trends and changes in the relation between accounting disclosure/measurement and corporate governance;
- Factors (e.g., cultural, political, social, legal, organizational factors) that affect the relation between accounting disclosure/measurement and corporate governance;
- The valuation effect of the relation between accounting disclosure/measurement and corporate governance;
- The mechanisms through which accounting/auditing and corporate governance affect each other;
- How accounting and auditing information is used by the BoD?
- How does the relation between accounting/auditing and corporate governance in China compare with that in other countries?

Paper Submission Process:

The submission deadline for the Conference is the 1st of March 2020. Submission to the Conference should be emailed to: abacus@gsm.pku.edu.cn

Please specify “Submission - Abacus 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. An abstract of up to 150 words and a list of four to six keywords should follow the title page. The style of the paper must follow the style requirements specified in the “Instruction for Authors” on the journal’s webpage:

<https://onlinelibrary.wiley.com/page/journal/14676281/homepage/ForAuthors.html>

All papers must be written in English, and non-native English speakers are advised to have their papers checked by a professional English language copyediting service. Authors of papers accepted for presentation at the Conference will be notified by the 1st of April 2020. The aim of the Conference is to aid the development of papers, and acceptance to the Conference does not guarantee acceptance for the Special Issue. Following the Conference, the authors of the papers presented will be asked to revise the papers and address the feedback received from the Conference before online submission to *Abacus* (<https://mc.manuscriptcentral.com/abacus>) for a standard double-blind review process. In the online submission process, please also provide a covering letter, indicating that the paper is for the “Accounting, Auditing and Corporate Governance in China” Special Issue. Finally, a subset of papers presented in the Conference satisfying the subsequent review process will be published in this Special Issue. The special issue may also include invited papers which have not been presented at the special issue conference but satisfied the review requirements.

Editing Timeline:

Conference submission deadline	1 March 2020
Notification of acceptance to the Conference	1 April 2020
Conference dates	6-7 June 2020
Submission for Special Issue	End of October 2020

Participant Registration Process:

Participants are welcomed to attend the conference even if they are not presenting papers, but are required to register by emailing their name, title, and affiliation to the following email address: abacus@gsm.pku.edu.cn. Please specify “Registration – *Abacus* Special Issue Conference” as the subject heading of the registration email. The registration is free, but will be on a first come first served basis due to the limited number of places, and participants will be notified in due course whether the registration is successful.

About the Journal:

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. The journal is included in the Social Science Citation Index (SSCI) and SCOPUS, classified in the Association of Business School (ABS) Journal Guide as Grade 3, and graded "A" in the Australian Business Dean Council's (ABDC) Journal Quality List. *Abacus* currently has an impact factor of 2.2. To see online version of papers before inclusion in an issue, please visit: <https://onlinelibrary.wiley.com/toc/14676281/0/0>