



東北財經大學會計學院

School of Accounting, Dongbei University of Finance and Economics

2023(1st) China Intelligent Accounting & Financial Conference

May 13-14, 2023

School of Accounting,
Dongbei University of Finance and Economics





OVERVIEW

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WELCOME

Recently, the emerge of technologies including Artificial Intelligence (AI) and Big Data has led to a substantial transformation in the subjects and methodology of research in accounting and finance. In order to further drive the advancement of intelligent accounting and finance research in China, School of Accounting at Dongbei University of Finance and Economics and Journal of Accounting Literature jointly organize the 2023 (1th) China Intelligent Accounting & Financial Conference (CIAFC). We would like to welcome you to the conference, which will be held in Dalian of China from May 13 to May 14, 2023.

CIAFC offers an exceptional academic forum for scholars in accounting and finance from all over the world to exchange their extensive research on a wide variety of critical topics and emerging trends that hold significant relevance not only in China, but also on a global scale.

Wish you gain many interesting and relevant insights from the conference, and have a pleasant time in Dalian!

School of Accounting

Dongbei University of Finance and Economics



CONFERENCE CO-CHAIRS AND GUEST EDITORS

Professor Jing Shi

Macquarie University

Professor Weixing Wu

University of International Business and Economics

Professor Xueyong Zhang

Central University of Finance and Economics

Professor Hang Liu

Dongbei University of Finance and Economics

Professor Haoran Xu

Dongbei University of Finance and Economics



KEYNOTE SPEAKERS



Dr. **Sean Cao** is an associate professor of AI, FinTech, and sustainability (with tenure) in the Robert H. Smith School of Business at the University of Maryland. He is also an affiliated professor at Harvard Business School (D³ Institute). Dr. Cao's research has been featured in the Financial Times, CNBC, Bloomberg, The Guardian, and Quartz. To date, Dr. Cao has given over 100 invited research talks at major research universities. Dr. Cao also serves as a guest associate editor at Management Science. Dr. Cao co-chaired conferences with the Review of Financial Studies (dual submission) on Fintech and Machine Learning. (See more at <https://sites.google.com/view/seancao/home>). Dr. Cao is deeply committed to helping business communities through his research. He has been honored with the award by the Deloitte Initiative for AI and Learning (DIAL), leading to develop AI solutions for social inclusion and climate change. For teaching, Dr. Cao has been invited externally by major research universities to teach short-term doctoral seminars on AI and Fintech in finance and accounting. He also writes a textbook for AI in accounting runs a tutorial blog site (YouTube: Sean Cao_Fintech or Bilibili ID: Seancao_) that aims to help scholars outside of computer science smoothly adapt machine learning to finance and accounting research.



Professor **Qiang Cheng** is Dean and Lee Kong Chian Chair Professor of Accounting at School of Accountancy at the Singapore Management University. He joined Singapore Management University in 2011 as the Associate Dean (Research) at School of Accountancy. Dr. Cheng graduated from Tsinghua University, Beijing and received his PhD in the University of Wisconsin-Madison, US in 2002. He has previously taught at the University of Wisconsin-Madison, the University of British Columbia, and the University of Washington. An award-winning researcher and teacher, Dr. Cheng has published over thirty articles in leading scholarly accounting and finance journals, including The Accounting Review, Journal of Accounting Research, Journal of Accounting and Economics, and Journal of Financial Economics. He conducts research on various financial reporting and disclosure issues, including how corporate governance and family ownership affect corporate decisions, how investors use accounting information for valuation purposes, how executives affect financial reporting and disclosure decisions for their self-interests, and how security analysts help disseminate information in the capital markets. His current research focuses on the impact of digitalization on corporate decisions and ESG-related disclosure issues. Dr. Cheng previously served as an editor of The Accounting Review and a Council Member of the Institute of Singapore Chartered Accountants (ISCA). He currently serves on the Research Committee of the American Accounting Association (AAA). He served as the president of the Chinese Accounting Professors' Association of North America from 2009 to 2010.



Professor **Xu Jiang** is a tenured associate professor of Business Administration (Accounting) at Duke University's Fuqua School of Business. He got his PhD in accounting from the University of Minnesota in 2011. He joined Fuqua faculty in July 2012 after serving as an assistant professor of accounting at Carnegie Mellon University's Tepper School of Business from September 2011 to June 2012. Professor Jiang's research applies theory to practical issues in financial reporting, disclosure, and auditing. His current work includes the design of optimal accounting standards with a particular focus on bias and discretion, economic consequences of accounting standards with a particular focus on measurement and auditing issues, and tax incidence. His work has been published in many journals, including Contemporary Accounting Research, Journal of Accounting and Economics, Journal of Accounting Research, Management Science, and The Accounting Review. He receives Excellence in Reviewing award from the Journal of Accounting Research for the year 2021 and will serve on the Editorial and Advisory Review Board of The Accounting Review from June 2023. He teaches financial accounting in the Master of Management Studies, Daytime MBA and Weekend Executive MBA programs, and is the recipient of the 2016 Master of Management Studies Excellence in Teaching Award.



Bohui Zhang is Presidential Chair Professor of Finance and Executive Dean of School of Management and Economics at The Chinese University of Hong Kong, Shenzhen. He is also the associate director of Shenzhen Institute of Data Economy, and the director of the Center for FinTech and Social Finance at Shenzhen Finance Institute. Before joining CUHK Shenzhen, he was the professor of finance at UNSW Business School, UNSW Sydney, and the associate director of the Institute of Global Finance. He studies the role of information intermediaries on capital markets, Chinese and foreign capital markets, and Fintech. His papers have been accepted for publication in the global top-tier finance, accounting, and business journals. He has also been awarded with research grants from Australian Research Council, the Centre for International Finance and Regulation, Australian School of Business, and National Natural Science Foundation of China. He is also the Vice President of Asian Finance Association.



SESSION CHAIRS



Yunsen Chen is a professor and doctoral supervisor of the School of Accountancy at Central University of Finance and Economics, and also serves as the vice dean of the Graduate School. His research has been published in academic journals including the Journal of Accounting and Public Policy, the Journal of Business Finance and Accounting, the Journal of Corporate Finance, Economic Research Journal, Journal of Management World, China Economic Quarterly, and Journal of Management Sciences in China. His policy articles have been published in financial media such as the Economic Daily, Security Daily, Shanghai Securities News, and China Securities Journal. He has received various academic honors, including the National High-level Talent Youth Scholar Program, National High-end Accounting Talents of the Ministry of Finance, Longma Scholars-Young Scholars, PwC Think Young Scholars, First Prize for Young Teachers of the Fok Ying Tung Education Foundation, Second Prize for Philosophy and Social Science Achievements of Beijing, and First Prize for Outstanding Papers of the Chinese Institute of Chartered Accountants of the Ministry of Finance.



Jinhui Luo is a professor and doctoral supervisor of the Department of Accounting of the School of Management at Xiamen University, and also the chief expert of major projects of the National Social Science Foundation of China and has been selected as National Accounting Leading Talent of the Ministry of Finance, Fujian High-level A-Class Talent and Fujian “Eagle Plan” Outstanding Youth Talents. He joined Xiamen University in 2011 and his research interests include financial accounting in the capital market, corporate governance, and innovation and entrepreneurship of private enterprises. In recent years, he has published more than 60 academic papers in well-known domestic and international academic journals, including Journal of Management World, Journal of Management Sciences in China, Journal of Financial Research, Accounting Research, Journal of Accounting and Public Policy, Journal of Corporate Finance, and Journal of Banking and Finance. His research has won Fujian Provincial Social Science Excellent Achievement Award, the National 100 Excellent Management Cases, and he got the Fok Ying Tung Education Foundation Young Teacher Award, and other honors. At present, he is hosting the National Social Science Foundation of China major project to study and interpret the spirit of the Sixth Plenary Session of the Nineteenth Central Committee of the Party and has hosted several national Natural Science Foundation of China projects and provincial and ministerial research projects.



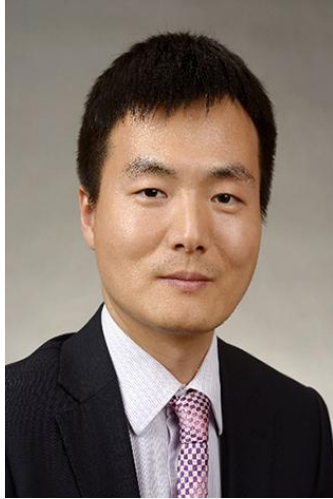
Zhiming Ma is an associate professor and doctoral supervisor of the Department of Accounting of Guanghua School of Management at Peking University. He graduated from the Hong Kong University of Science and Technology with a wide range of research interests, including debt covenants, auditing, and the intersection between accounting and finance. His academic papers were published in the Journal of Financial Economics, Journal of Accounting and Economics, Contemporary Accounting Research, Review of Accounting Studies, Journal of Financial and Quantitative Analysis, Academy of Management Journal, Accounting, Organizations and Society, Economic Research, and other international and domestic academic journals.



Chenkai Ni is an associate professor in the accounting department of Fudan University. He obtained an undergraduate degree in mechanical engineering from Peking University in 2007 and a PhD degree in accounting from National University of Singapore in 2014. His research interests include taxation, corporate governance and informational efficiency. His recent papers have appeared in leading journals such as The Accounting Review and the Journal of Financial and Quantitative Analysis.



Yue Pan is a professor and doctoral supervisor in the Department of Finance of the School of Economics at Xiamen University, and also serves as a member of the Board of Directors of the Chinese Society of Finance. She was a Visiting Scholar in the Department of Economics at Cornell University and is a New Century Talent of the Ministry of Education, and a recipient of the May Fourth Youth Medal of Fujian Province. Her research focuses on corporate finance, corporate governance and capital market, and her academic papers have been published in leading scholarly accounting and finance journals, including Economic Research Journal, Journal of Management World, Journal of Financial Research, Journal of Accounting and Economics, Management Science, Journal of Banking & Finance and Journal of Corporate Finance.



Baolei Qi is a professor and doctoral supervisor in the Department of Accounting and Finance of the School of Management at Xi'an Jiaotong University. He is a young Changjiang Scholar of the Ministry of Education, a National Accounting Leading Talent (academic) of the Ministry of Finance, a young outstanding talent of Shaanxi Province. He serves as the associate editor of the internationally renowned academic journal Asia-Pacific Journal of Accounting and Economics. His research interests include auditing, information disclosure, corporate governance, financial statement analysis, and other areas. He has published more than 50 papers in well-known domestic and international academic journals including The Accounting Review, Contemporary Accounting Research. His research have won the 2nd and 3rd prizes of the Ministry of Education's Excellent Research Award (Social Sciences) in 2017 and 2020 respectively. He has hosted multiple projects supported by the National Natural Science Foundation of China, among which his achievements in the young scholar project were rated as "Excellent".



Youchao Tan is a professor of School of Management at Jinan University. He also serves as vice director at department of accounting and executive director of MPAcc Center. Prof. Tan has published about 30 papers in well-known domestic and international academic journals including Economic Research Journal, Journal of Management World, Management Science, Research Policy. Prof. Tan won the first prize of Tianjin Social Science Outstanding Achievement Award and the Excellent Paper Award of Accounting Institute of Finance. He also won the First Prize in national, provincial and school-level teaching competitions for 6 times.



Weimin Xie is a professor and doctoral supervisor of the School of Accounting at Dongbei University of Finance and Economics. His research focuses on firm innovation and financial technology. He was selected as Ministry of Finance's National High-end Talents Program for Accounting and has hosted numerous research projects, including the National Natural Science Foundation of China, the Innovation Talent Support Program of Liaoning Province Higher Education Institutions, the Outstanding Talent Support Program of Liaoning Province Higher Education Institutions, the Key Discipline Project of Liaoning Province Social Science Planning Fund, and the Scientific Research Project of Liaoning Provincial Department of Education. His papers has been published in many journals, including The Journal of World Economy, Journal of Quantitative & Technological Economics, Journal of Financial Research, Finance & Trade Economics, Systems Engineering-Theory & Practice, China Industrial Economics, China Soft Science, Asia Pacific Journal of Management, and China Journal of Accounting Research.



Chao Yan is an associate professor of accounting of the School of Accounting at Zhongnan University of Economics and Law. His research interests include capital market-based accounting and finance topics, such as accounting standards, equity valuation, IPO, market regulations and informal institutions. He has published papers in well-known domestic and international academic journals, including Journal of Corporate Finance, Journal of Accounting and Public Policy, International Review of Financial Analysis, Accounting and Finance, Asia-Pacific Journal of Accounting & Economics, China Journal of Accounting Research and others. He is hosting the National Natural Science Foundation of China project and the first-class funding project of China Postdoctoral Science Foundation. He has served as a reviewer for nearly twenty SSCI/CSSCI journals.



Qianwei Ying is a professor, doctoral supervisor and postdoctoral collaborative supervisor of the Department of Accounting and Finance at the School of Business at Sichuan University. He was selected as the National leading accounting talents (academic), Sichuan Tianfu Financial Elite, and high-level overseas talents of Sichuan Province. He was a visiting scholar at MIT Sloan School of Management, Foster School of Business at the University of Washington, and Carlson School of Management at the University of Minnesota. His "Financial Management" course was selected as a national first-class online undergraduate course. He has won over 30 awards, such as the Sichuan Provincial Special Prize for Teaching Achievements, presided over 10 national or provincial research grants, and published more than 70 papers in well-known academic journals.



Shengbao Zhai is vice-president and professor of Huaibei Normal University. His research interests include corporate finance, capital markets, corporate governance and innovation. He has published more than 70 papers in the well-known domestic and international academic journals including Journal of Management World, Accounting Research, and Accounting and Business Research. He has hosted more than ten national and provincial projects, including the National Social Science Fund, the Humanities and Social Sciences Program of the Ministry of Education, and the Social Science Key Projects of Anhui Province. He has won the second prize of the National Teaching Achievement Award and the Labor Day Medal of Anhui Province.



Min Zhang is a professor of accountancy in Renmin Business School. He joined Renmin University of China in 2010 and was promoted to the head of accounting in 2018. His research has mainly focused on corporate finance, corporate governance, and auditing. Recently he is interested in topics related to big data, including textual and audio analysis, network analysis, and machine learning. He has published more than 80 papers in well-known domestic and international academic journals, and he has held three NSFC projects, one FOC project, and published three research books. He is a "Distinguished Young Scholar" of Renmin University of China. He regularly reviews papers for major national and international journals in accounting and finance. He has taught a wide variety of courses including financial accounting, risk management and auditing. And he has published four textbooks. He is a "Distinguished Professor in Teaching" of Renmin Business School. He is frequently involved in practice activities as a member of the China Audit Society and as an independent director of public companies.



Wenlan Zhang is an associate professor of the School of Accounting at Dongbei University of Finance and Economics. She obtained her Ph.D. from Hong Kong Baptist University and her research fields are finance and accounting. She has hosted a project funded by the National Natural Science Foundation and has published six papers in accounting and finance journals, including Journal of Operations Management, Journal of Corporate finance, Journal of Banking & Finance, Accounting Horizons, Review of Quantitative Finance and Accounting.




Xin Zhang is an associate professor and doctoral supervisor in Fudan University. He also serves as the Vice Department Head of the Accounting Department and the Academic Director of DDIM program in Fudan University. He has published in top academic journals including Journal of Accounting and Economics and Journal of Financial and Quantitative Analysis.



Hongxian Zhen is a professor and doctoral supervisor of the School of Accounting at Dongbei University of Finance and Economics. She also serves as a communication review expert for the National Natural Science Foundation of China and an anonymous reviewer for journals such as *Economic Research Journal*, *Journal of Management World*. She is recognized as an innovative talent in Liaoning Province and serves as a member of the Dalian Municipal Committee of the Chinese People's Political Consultative Conference. Her primary research interests include corporate governance, corporate social responsibility, accounting information quality, and debt contracts. Dr. Zhen has published over 50 papers in journals such as *Economic Research Journal*, *Journal of Management World*, *Accounting Research*. She has presided over more than 10 projects such as the National Natural Science Foundation of China, the National Social Science Fund of China, the Humanities and Social Sciences Fund of the Ministry of Education, and the China Postdoctoral Science Foundation. Dr. Zhen is responsible for the provincial first-class undergraduate course and has received numerous awards, including the Second Prize of National Teaching Achievement Award in Higher Education, the Second Prize of the Seventh Liaoning Philosophy and Social Science Achievement Award, the First Prize of Liaoning Provincial Natural Science Academic Achievement Award, and three Second Prizes and one Third Prize.



CONFERENCE PROGRAM AT A GLANCE

Friday May 12th							
Registration						1F	
Saturday May 13th- Conference Day 1							
08:30-09:00	Opening Ceremony <i>Professor Yingfei Qi</i> Vice President, Dongbei University of Finance and Economics <i>Professor Xueyong Zhang</i> Editor of Journal of Accounting Literature, China Region; Dean, School of Finance, Central University of Finance and Economics			Moderator: <i>Professor Hang Liu</i> Dean, School of Accounting, Dongbei University of Finance and Economics		3F Hai Chance Ball Room (海创厅)  直播地址	
09:00-09:20	Group Photo Time						
09:20-10:20	Keynote Speech I : When to Force Firms to Shut up: Rational Inattention, Disclosure Externalities and Disclosure Regulation <i>Professor Xu Jiang</i> Duke University, online			Moderator: <i>Professor Yue Pan</i> Xiamen University			
10:20-10:30	Tea Break						
10:30-11:30	Keynote Speech II : Data Analytics and Accounting - Education and Research <i>Professor Qiang Cheng</i> Singapore Management University, online			Moderator: <i>Professor Zhiming Ma</i> Peking University			
11:30-13:30	Lunch Break						1F
13:30-15:30	Afternoon Parallel Sessions I						
	Session A1	Session A2	Session A3	Session A4	Session A5		
	Austin (奥斯汀)	Carleton (卡尔顿)	Zhongguancun (中关村)	Kista (基斯塔)	Sophia (索菲亚)	5F	
15:30-16:00	Tea Break						
16:00-17:20	Afternoon Parallel Sessions II						
	Session B1	Session B2	Session B3	Session B4	Session B5		
	Austin (奥斯汀)	Carleton (卡尔顿)	Zhongguancun (中关村)	Kista (基斯塔)	Sophia (索菲亚)	5F	
17:20-20:00	Dinner Time						
Sunday May 14th- Conference Day 2							
08:00-09:20	Morning Parallel Sessions III						
	Session C1	Session C2	Session C3	Session C4			
	Austin (奥斯汀)	Carleton (卡尔顿)	Zhongguancun (中关村)	Kista (基斯塔)		5F	



09:20-09:30	Tea Break		<div>3F</div> <div>Hai Chance Ball Room (海创厅)</div> <div></div> <div>直播地址</div>
09:30-10:30	Keynote Speech III: The Evolving Scope of FinTech and AI: Examples and Opportunities Professor Sean Cao University of Maryland, online	Moderator: Professor Haoran Xu Vice Dean, School of Accounting, Dongbei University of Finance and Economics	
10:30-11:30	Keynote Speech IV: The Informational Role of Online Sales Professor Bohui Zhang The Chinese University of Hong Kong, Shenzhen	Moderator: Professor Xiaodong Zhang Vice Dean, School of Accounting, Dongbei University of Finance and Economics	
11:30-12:00	Closing Ceremony Speech by the representative of this year's hosting organization Professor Haoran Xu Vice Dean, School of Accounting, Dongbei University of Finance and Economics Speech by the representative of next year's hosting organization Professor Jin Hong Dean, School of Economics, Hefei University of Technology	Moderator: Professor Kejing Chen Vice Dean, School of Accounting, Dongbei University of Finance and Economics	
12:00-13:30	Lunch Break		
Disclaimer: Information was correct at time of printing. Any subsequent changes will be noted in the addendum.			



Parallel Sessions

May 13, 2023: 13:30-15:30

Session A1, Artificial Intelligence and Digitalization I

Session Chair: Yunsen Chen

Title	Presenter	Discussant
Industrial Robots and Firm Innovation: Big Data Evidence from China	Xinran Zhang (Zhongnan University of Economics and Law)	Qiankun Gu (Wuhan University)
Supplier AI Application and Customer Audit Fees	Xiang Huang (Zhongnan University of Economics and Law)	Yingbing Jiang (Dongbei University of Finance and Economics)
Regional Digital Economy Policy, Enterprise Digital Transformation and Innovation Quality	Chuanxin Xu (Dongbei University of Finance and Economics)	Xiaojuan Tang (Nanjing Agricultural University, online)

May 13, 2023: 13:30-15:30

Session A2, Stock Market I

Session Chair: Yue Pan, Wenlan Zhang

Title	Presenter	Discussant
Identifying Economic Links Using Social Media: Evidence from the Suspension of Ant Group's IPO	Bin Lyu (Shanghai University of Finance and Economics)	Jose Liu (Newcastle University, online)
Textual Similarity and Stock Return: Evidence from the Chinese Stock Market	Qiwu Guo (Newcastle University)	Yongliang Wu (Renmin University of China)
Corporate Operational Activities and Long-Term Stock Returns: A Textual Analysis	Yunjing Liu (Renmin University of China)	Kaitang Zhou (Wuhan University, online)

May 13, 2023: 13:30-15:30

Session A3, Information Disclosure I

Session Chair: Xin Zhang

Title	Presenter	Discussant
The Information Content of Corporate Disclosure Via WeChat Public Account	Tao Yuan (Nanjing University)	Wei Zhou (Shanghai University of Finance and Economics, online)
Effect of innovation disclosure in annual reports on R&D subsidies in China	Wei Zhou (Shanghai University of Finance and Economics, online)	Dapeng Tang (Dongbei University of Finance and Economics)
Shadow Optimism, Company Performance, and Investor Reaction: Evidence from Textual Analysis on Chinese Listed Companies' Full Content and Summary of Annual Report	Menglin Cui (University of Shanghai for Science and Technology, online)	Tao Yuan (Nanjing University)

May 13, 2023: 13:30-15:30

Session A4, Auditing and Corporate Governance I

Session Chair: Baolei Qi

Title	Presenter	Discussant
A handy tool makes a handyman: Audit firm informatization and audit quality in the time of Covid-19	Jing Pan (Jinan University)	Yu Wang (Dongbei University of Finance and Economics)
Competitive Pressure from Peers, Firms Sizes, and Firms' Risk-taking Behaviors: A Machine Learning Evidence	Wei Cao (Shanghai University of Finance and Economics)	Zhiying Hu (University of Science and Technology Beijing, online)
Does the Disclosure of Key Audit Matters Affect the Cost of Trade Credit? Evidence from Chinese Listed Firms	Qiongwen Hu (University of Science and Technology, Beijing)	Changli Zeng (Southwestern University of Finance and Economics, online)

May 13, 2023: 13:30-15:30

Session A5, Environmental, Social, and Governance

Session Chair: Jinhui Luo

Title	Presenter	Discussant
Socially Responsible Local Firms and Stock Market Participation: Evidence from the U.S. Household Survey	Li Yu (Nankai University)	Jiaxin Wang (Zhongnan University of Economics and Law)
Does Digital Finance Matter for Corporate Environmental Performance? Evidence From Heavily Polluting Industries	Junzi Zhang (University of Strathclyde, online)	Li Yu (Nankai University)
Human Capital Effects of Corporate Climate Exposure	Tong Li (The University of Hong Kong)	Yunbiao Ma (Central University of Finance and Economics, online)

Notes:

Each paper has 40 minutes. Authors will have about 20 minutes to present their work. A discussant will then have about 15 minutes to provide comments and feedback. The remainder of the time (5 minutes) is left for discussion, questions and comments.



Parallel Sessions

May 13, 2023: 16:00-17:20

Session B1, Artificial Intelligence and Digitalization II

Session Chair: Zhiming Ma

Title	Presenter	Discussant
Digital Transformation and Organization Power Allocation: Empirical Evidence of Chinese Listed Business Groups	Lan Luo (Xiamen University)	Kaijuan Gao (Hunan University, online)
The Impact of Industrial Robots Uses on the Cost Stickiness of Chinese Firms	Mei Zhao (Dongbei University of Finance and Economics)	Yuanyuan Liu (Xiamen University, online)

May 13, 2023: 16:00-17:20

Session B2, Stock Market II

Session Chair: Youchao Tan

Title	Presenter	Discussant
Can Online Interactions Help Level the Playing Field for Firms in Different Regions?	Yuxuan Chang (Shanghai University of Finance and Economics)	Jiaying Fan (Shanghai Lixin University of Accounting and Finance)
Corporate Culture and Corporate Misbehavior: Evidence from Stock Price Crash Risk	Di Huo (Xiamen University)	Xue Xia (Sun Yat-sen University, online)

May 13, 2023: 16:00-17:20

Session B3, Information Disclosure II

Session Chair: Chenkai Ni

Title	Presenter	Discussant
Mandatory Timely Reporting, Managerial Myopia, and Informational Feedback	Le Wang (Xi'an University of Posts & Telecommunications)	Lu Liu (Nanyang Technological University)
Signal or Pressure? Retail Investor Attention and MD&A Quality	Lu Wang (Dongbei University of Finance and Economics)	Le Wang (Xi'an University of Posts & Telecommunications)



May 13, 2023: 16:00-17:20

Session B4, Auditing and Corporate Governance II

Session Chair: Hongxian Zhen

Title	Presenter	Discussant
Enterprise Digital Transformation and Audit Quality—— Empirical Evidence from Annual Reports of Chinese Listed Companies	Ruyi Chen (Dongbei University of Finance and Economics)	Shaowei Zhang (Dongbei University of Finance and Economics)
The Communicative Value of Key Audit Matters in M&As: The Effect of Performance Commitments	Xiang Luo (Southwest Jiaotong University)	Dongyan Mo (Dongbei University of Finance and Economics)

May 13, 2023: 16:00-17:20

Session B5, Analyst Behavior

Session Chair: Qianwei Ying

Title	Presenter	Discussant
Information Advantage or Interest Conflict? What Can Investors Tell From the Textual Features of Affiliated Analysts?	Jing Liu (Harbin Institute of Technology)	Bo Liu (Dongbei University of Finance and Economics)
Does State Affiliation Create Information Advantage to Financial Analysts	Bo Liu (Dongbei University of Finance and Economics)	Jing Liu (Harbin Institute of Technology)

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Parallel Sessions

May 14, 2023: 08:00-09:20

Session C1, Mergers and Acquisitions

Session Chair: Shengbao Zhai

Title	Presenter	Discussant
Regional Financial Development and Corporate Vertical Integration: A Quasi-natural Experiment of City Commercial Banks in China	Chunxiao Geng (Shandong University)	Yu You (Hubei Minzu University, online)
Characteristics and Economic Consequences of Mergers and Acquisitions in China's High-Tech Enterprises	Yu You (Hubei Minzu University, online)	Chunxiao Geng (Shandong University)

May 14, 2023: 08:00-09:20

Session C2, Firm Investment

Session Chair: Min Zhang

Title	Presenter	Discussant
Artificial Intelligence and Corporate Financialization: Evidence from China	Wanxin Feng (Shanghai University of Finance and Economics)	Yuen Lin (Jilin University, online)
Maturity mismatched investment, digital financial inclusion, and digital orientation: Evidence from China	Meng Xu (Harbin Engineering University)	Song Tang (Shanghai University of Finance and Economics, online)

May 14, 2023: 08:00-09:20

Session C3, Macro-policy and Firm Behavior

Session Chair: Chao Yan

Title	Presenter	Discussant
Digital Infrastructure Construction and Enterprise Innovation Risk—A Quasi-natural Experiment Based on "Broadband China" Strategy	Dapeng Tang (Dongbei University of Finance and Economics)	Kai Wu (Central University of Finance and Economics, online)
The Real Impact of An Efficient Taxation System	Shaoqing Kang (Shanghai Jiao Tong University)	Xin Yuan (Dongbei University of Finance and Economics)



May 14, 2023: 08:00-09:20

Session C4, Asset Pricing

Session Chair: Weimin Xie

Title	Presenter	Discussant
Ridge Latent Factors	Yuanqi Yang (Central University of Finance and Economics)	Zhaobo Zhu (Shenzhen University)
In Search of Cryptocurrency Failure	Zhaobo Zhu (Shenzhen University)	Yifeng Zhu (Central University of Finance and Economics, online)

Notes:

Each paper has 40 minutes. Authors will have about 20 minutes to present their work. A discussant will then have about 15 minutes to provide comments and feedback. The remainder of the time (5 minutes) is left for discussion, questions and comments.



Introduction of School of Accounting, Dongbei University of Finance and Economics

东北财经大学会计学院成立于 1995 年 12 月，是全国第一家高等院校下设的会计学院，目前是东北财经大学最大的教学单位之一。会计学科点于 1981 年获得硕士学位授予权，1993 年获得博士学位授予权，是东北地区第一个会计学博士点单位。会计学科于 1997 年被评为财政部重点学科，2002 年被教育部评为国家重点学科，2007 年再次被确定为国家重点学科。2019 年，学院会计学专业、财务管理专业入选首批国家级一流本科专业建设点。2021 年，学院资产评估专业入选国家级一流本科专业建设点。

会计学院现有会计学系、财务管理系、审计系、资产评估系等 4 个教学组织。设中国内部控制研究中心（省人文社会科学重点研究基地）、会计信息化重点实验室（省重点实验室）、中德管理控制研究中心、税务会计研究中心、会计准则研究中心、资产评估研究中心、管理会计研究中心、财务管理研究中心等科研机构，基础设施一流、实验配置先进、数据资源丰富。

学院师资力量雄厚，截至 2023 年 4 月，共有专任教师 74 人。其中：教授 26 人，副教授 30 人，博士生导师 14 人。获得国家“万人计划”哲学社会科学领军人才、“百千万人才工程”国家级人选、全国文化名家暨“四个一批”人才、教育部青年学者等荣誉称号各 1 人次。享受国务院政府特殊津贴专家 2 人、国家级教学名师 1 人。教育部“新世纪优秀人才”2 人、财政部全国会计名家培养工程 2 人、财政部全国会计领军人才特殊支持计划 1 人、财政部全国会计领军人才 10 人。省级教学名师 9 人、“辽宁特聘教授”2 人、辽宁省“百千万人才工程”人选百人层次 3 人、辽宁省高等学校创新人才支持计划 4 人、“辽宁省五一劳动奖章”获得者 1 人。会计学教学团队荣获省级黄大年式教学团队称号。

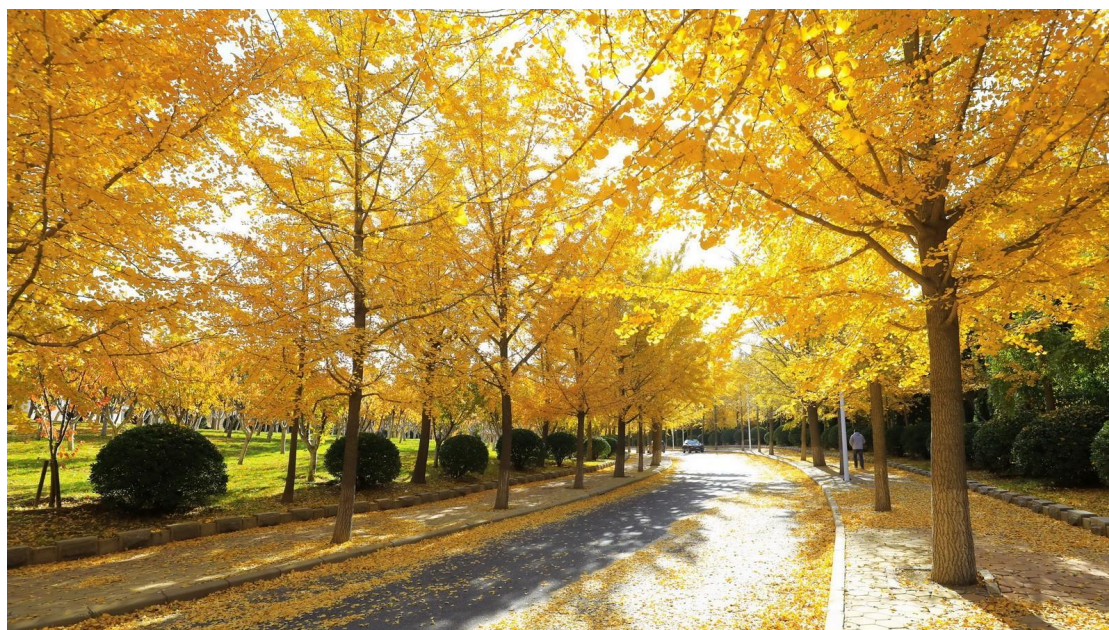
会计学院经过长期建设，形成了以会计理论、财务理论为研究基础，以财务呈报、公司理财、会计监管、内部控制、价值评估等相关领域为研究重点的研究特色，科研工作成绩斐然。近五年来，在 *The Accounting Review*、*Journal of Operations Management*、*Journal of Financial and Quantitative Analysis*、*Contemporary Accounting Research*、*Nature* 子刊及《经济研究》《管理世界》《管理科学学报》《经济学（季刊）》《世界经济》《会计研究》《金融研究》《南开管理评论》《中国工业经济》等国内外顶尖学术期刊发表论文百余篇。获批包括国家社科基金重点项目、国家自然科学基金面上项目等在内的 33 项国家级科研项目。获省政府哲学社会科学学术成果奖 18 项。

学院在培养过程中，注重开展专业教育教学改革，大力推行现代化教学手段，成果显著。会计学专业为首批国家级特色专业和辽宁省重点支持专业；财务管理专业为辽宁省综合改革试点专业，财务管理教学团队为首批国家级优秀教学团队。学院曾十余次获得国家和省级优秀教学成果奖。注重实践型、启发型教学，培养和造就具有国际水平的战略科技人才、科技领军人才、青年科技人才和高水平创新人才，为人才强国战略添砖加瓦。



会计学科已基本实现了“国内一流、国际有影响”的建设目标。中华人民共和国财政部发布《注册会计师专业方向毕业生问卷调查研究报告：能力调查与分析》，我院会计学专业（CPA 方向）毕业生的平均得分排名第一。2017 年，中国科学评价研究中心发布《2017—2018 中国大学本科教育专业排名报告》，会计学专业排名第一，资产评估专业排名第二，财务管理专业排名第六。2019 年，在“2020 软科中国最好学科排名”中，工商管理学科排在全国第 24 名，学科的办学水平居全国前 8%。2020 年 3 月，全国第三方大学评价咨询机构艾瑞深校友会网（Cuaa.Net）发布“2020 中国一流专业排名”，会计学专业全国排名第八，会计学的办学层次达到“世界高水平专业”。2021 年 6 月，高等教育评价专业机构软科正式发布 2021 “软科中国大学专业排名”。学院资产评估、财务管理专业获评 A+，进入全国排名前 2%，会计学专业获评 A，进入全国排名前 2%-10%。

人才培养卓越，社会赞誉斐然。学院紧密围绕学校建设“国际知名、财经特色突出的高水平研究型大学”的发展目标定位，致力于“高素质、国际化、应用型”财会专业人才的培养，为我国各级政府机构、各类高校、大型集团公司或上市公司、大型会计师事务所和跨国公司输送了大批高级会计专业人才。学院与国（境）外多所大学和科研单位有学术往来活动，与十多所大学的相关院系建立了友好合作关系。





东北财经大学会计学院诚聘海内外英才

招聘岗位:

- 1.预聘制岗位教师: 面向没有副高级以上职称的优秀博士, 设置 A、B、C 三类优博岗位, 首聘期为 6 年;
- 2.长聘制岗位教师: 面向在其他高校或科研机构工作的具有副教授以上职称的教师或科研人员;
- 3.星海学者支持计划: 面向学科高层次人才, 设置星海讲席教授、星海特聘教授、星海青年学者和星海讲座教授四类岗位。

学科方向:

工商管理类、管理科学与工程类、应用经济学类、理论经济学类、统计学类、计算机科学与技术类等。

专业方向:

教师入职后, 需从事会计学、财务管理、审计学、资产评估等专业的教学与科研工作。

应聘方式:

有意向的应聘者请将个人求职简历和代表性成果发送至联系人邮箱。

联系方式:

陈克兢: 0411-84713522, ckjcumt@126.com;

刘行: 0411-84713313, liuhang@dufe.edu.cn;

E-mail 主题格式: 应聘+毕业学校+姓名;

地址: 辽宁省大连市尖山街 217 号东北财经大学劝学楼 240;

邮编: 116025。

更多信息:

2022 年 11 月, 学院举办了线上形式的师资引进宣讲会。此为宣讲会的录制视频。

视频中, 学院负责人对东北财经大学及会计学院的基本情况、学校和学院的人才引进政策、以及大连市的人文与生活情况等进行了详细讲解。通过观看视频, 应聘者几乎可以解除所有疑惑。强烈建议有兴趣的应聘者观看视频。

视频链接: https://pan.baidu.com/s/18FKeacFsWJZ_Bt7WiJzBGA?pwd=ygms

提取码: ygms

视频 B 站地址:

https://www.bilibili.com/video/BV17A411B7eh/?spm_id_from=333.337.search-card.all.click

同时, 学院还在 AAA 和 AEA 官网发布了海外人才招聘启事, 诚聘海外英才。

AAA 招聘链接:

<https://careercenter.aaahq.org/job/professor-associate-professor-assistant-professor-dalian-liaoning-1157/hash/9d1600d5595b21d483de42ea56c2993f>

AEA 招聘链接:

https://www.aeaweb.org/joe/listing.php?JOE_ID=111471754