







Economics & Politics Special Issue Conference on Innovative Research in Finance, Accounting and Corporate Governance in the Transition towards the Digital Economy

(L) 8th-9th April, 2023

Beijing Normal University Business School
 Shandong University School of Management
 University of South Australia Business School
 Economics & Politics

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Conference Notice

Distinguished Guests and Conference Delegates,

Welcome to participate Economics & Politics Special Issue Conference held online on April 8-9, 2023. The theme of the conference is *Innovative Research in Finance, Accounting and Corporate Governance in the Transition towards the Digital Economy*. The aim of this conference is to bring together academics to offer them incredible opportunities to collaborate with editors from a well-established international journal, *Economics & Politics*, leading to a special issue for the journal. This Conference will be a fantastic opportunity for networking and developing collaborative links. Please read carefully the instructions to the conference to assure the conference goes on smoothly and efficiently.

1. Date & Time

Date: 8th-9th April, 2023

Time: 9:00 – 17:50, 8th April, 2023

8:30 - 12:10, 9th April, 2023

2. Venue

The conference will be held through the Tencent Online Meeting platform, and the relevant online meeting ID numbers and QR codes are listed below. Please test your own equipment before attending.

8th April

Opening Ceremony and keynote speech Tencent ID: 192 452 426

Parallel sessionI:

Tencent ID: 192 452 426

Parallel sessionII:

Tencent ID: 783 199 677

Parallel session III:

Tencent ID: 145 833 678



9th April

Parallel sessionI:

Parallel sessionII:

Parallel session III:

Roundtable Forum:

Summary Remarks:

3. Registration Fee

Free of Charge.

4. Kind Reminder

Conference delegates are requested to respect the intellectual property rights of the authors and not to upload the presentation PPT onto the Internet, so as

Tencent ID: 157 272 086

Tencent ID: 321 244 820

Tencent ID: 352 355 739

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not to infringe upon the rights and interests of the speakers and authors.

5. Attendance Quota

All sessions of the conference have a capacity of 100 participants only. If you are neither a paper presenter nor a reviewer, please scan the code in time to attend the conference.

6. Conference Services

If you have any questions or needs during the conference, please contact the conference team. Contact details can be found on page 21 of this conference brochure.

We wish you a pleasant and enjoyable conference!

Beijing Normal University Business School Shandong University School of Management University of South Australia Business School Economics & Politics

2nd April, 2023

General Agenda

Venue: Tencent Meeting (ID will be shown on the agenda) Date: 8th-9th April, 2023

Time	Content	Host	Tencent Meeting ID
9:00-9:20	Opening Ceremony Welcome remarks Yudong Qi, Dean of Business School, Beijing Normal University	Xuegang Cui (Beijing Normal	192 452 426
9:20-10:10	KS1: Corporate information and new technologies in China T.j. Wong, Professor of University of Southern California, US	University)	
10:10-10:25	Break		
10:25-11:05	KS2: Enhance Audit Capacity Using AI Jason Zezhong Xiao, Professor of University of Macau, China; Joint-editor of the British Accounting Review	Hang Liu (Dongbei	192 452 426
11:05-11:45	KS3: The Digital Economy Lei Xu, Professor of University of South Australia, Australia; Co-editor of <i>Economics and Politics</i>	University of Finance and Economics)	
11:45-13:30	Lunch		
	Parallel session I Supervision and Regulation	Jigao Zhu (University of International Business and Economics)	
13:30-15:30	Parallel session II Corporate Social Responsibility	Dan Yang (Beijing Normal University)	
	Parallel session III Capital Market Efficiency	Kunpeng Sun (Central University of	145 833 678

8th April, 2023

		Finance and Economics)	
15:30-15:45	Break		
	Parallel session I Corporate Governance	Fang Fang (Beijing Normal University)	
15:45-17:45	Parallel session II Fraud and Lawsuit	Conghui Hu (Beijing Normal University)	783 199 677
	Parallel session III Corporate Finance	Libo Yin (Central University of Finance and Economics)	145 833 678

9th April, 2023

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Time	Content	Host	Tencent Meeting ID
	Parallel session I Auditing and Earning Quality	Huili Zhang (Beijing Normal University)	
8:30-10:30	Parallel session II Risk Management and Governance	Xin Zhang (Fudan University)	321 244 820
	Parallel session III Incentive and Human Resources	Ting Luo	
		(Tsinghua University)	352 355 739

10:30- 10:40		Break		
10:40- 11:50	Roundtable Forum: My Story on International Act PublicationXianjie He, Professor of Shanghai Univers and Economics, China Qingyuan Li, Professor of Wuhan Univers Guanmin Liao, Professor of Renmin Univ China, China	ity of Finance ity, China	Ying Hao (Beijing Normal University)	
11:50- 12:10	Summary Remarks	Xu	legang Cui]



Agenda of Parallel Session I

13:30-15:30,8th April, 2023

Supervision and Regulation

Host: Jigao Zhu (University of International Business and Economics)

Tencent Meeting ID: 192 452 426



15:50-17:50, 8th April, 2023

Corporate Governance

Host: Fang Fang (Beijing Normal University) Tencent Meeting ID: 192 452 426



No.	Presentation	Discussant
1	The Effect of Corporate Strategy on Executive Compensation Ting Wu(Anhui University of Finance and Economics) Changli Zeng(Southwestern University of Finance and Economics) Min Zhang(Renmin University of China)	Fang Fang (Beijing Normal University)

	The impact of geographical distance on corporate governance: take fund	
	companies as an example	Yunchuan Sun
2	Xiong Xiong(Tianjin University)	(Beijing Normal
	Chenghao Ruan(Tianjin University)	University)
	Yongqiang Meng(Tianjin University)	
	The Real Effect of Anti-corruption Policy on Acquisition Premium:	Lei Chen
2	Evidence from China	(Southwestern
3	Xin Liu(Ocean University of China)	University of Finance
	Ailing Pan(Shandong University)	and Economics)

8:30-10:30, 9th April, 2023

Auditing and Earning Quality

Host: Huili Zhang(Beijing Normal University)

Tencent Meeting ID:	157 272 086



No.	Presentation	Discussant
1	Enterprise Digital Transformation and Audit Quality—Empirical Evidence from Annual Reports of Chinese Listed Companies Mo Dongyan (Dongbei University of Finance and Economics) Chen Ruyi (Dongbei University of Finance and Economics) Fang Fang (Beijing Normal University)	Baolei Qi (Xi'an Jiaotong University)
2	Fortune 500 list and Earnings Management Dongyan Mo (Dongbei University of Finance and Economics) Ruyi Chen (Dongbei University of Finance and Economics) Fang Fang (Beijing Normal University)	Huili Zhang (Beijing Normal University)
3	Does Enterprise Digital Transformation affect Audit Opinion Type? XiaoHong Dong(Anhui University of Finance and Economics) YinWei Jiang(Anhui University of Finance and Economics)	Danqi Hu (Peking University)

Agenda of Parallel Session II

13:30-15:30, 8th April, 2023

Corporate Social Responsibility

Host: Dan Yang (Beijing Normal University)



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15:50-17:50, 8th April, 2023

Fraud and Lawsuit

Host: Conghui Hu (Beijing Normal University) Tencent Meeting ID : 783 199 677

Weixuan Cheng(Xiamen University)



No.	Presentation	Discussant
	Can Digital Transformation Reduce Corporate Illegality?	Mei Gao
1	Kun Zhang(Hebei University of Economics and Business)	
1	Jijie Ma(Ocean University of China)	(Shanghai International
	Yuanyuan Wang(Hebei University of Economics and Business)	Studies University)

2	Latent semantic information of annual report and identification of financial fraud Weilong Liu(Shandong University of Finance and Economics) Chenchen Cheng(Shandong University of Finance and Economics)	Dan Yang (Beijing Normal University)
	Political Uncertainty and Litigation Efficiency: Evidence from China	
	Danglun Luo(Sun Yat-Sen University)	Ying Hao
3	Yuexin Huang(Sun Yat-Sen University)	(Beijing Normal
	Ruijing Li(Renmin University of China)	University)
	Rongli Yuan(Renmin University of China)	

8:30-10:30, 9th April, 2023

Risk Management and Governance

Host: Xin Zhang (Fudan University)

Tencent Meeting ID: 321 244 820

No.	Presentation	Discussant
1	The Impact of Digitalization and Supply Chain Governance on Risk Management: Evidence from Chinese Food Manufacturing Industry Xiao Liu(North China University of Technology) Lingyan He(University of International Business and Economics)	Xin Zhou (New York University Shanghai)
2	Do MD&A risk disclosures reduce stock price crash risk? Evidence from China Fei Su(Nanjing University of Aeronautics and Astronautics) Lili Zhai(Nanjing University of Aeronautics and Astronautics) Jianmei Liu(Tianjin University of Finance and Economics)	Qingyuan Li (Wuhan University)
3	OwnershipStructure,CorporateSocialResponsibilityandFinancialFlexibility_Based on Empirical Evidence from State-owned EnterprisesYan Zhao(Jilin University)Hualing Zhang(Xiamen University)Weina Gao(Xiamen University)	Xin Zhang (Fudan University)

Agenda of Parallel Session III

13:30-15:30, 8th April, 2023

Capital Market Efficiency



Host: Kunpeng Sun (Central University of Finance and Economics)

Tencent Meeting ID: 145 833 678

No.	Presentation	Discussant	
1	COVID-19, Government support and firms' financial constraints: Evidence from China Aolin Leng(Northwestern Polytechnical University) Yuheng Guo(Xi'an Jiaotong University) Wanshua Li(Northwestern Polytechnical University	Youchao Tan (Jinan University)	
2	Custom Concentration and Stock Price Crash Risk: Firm-level Evidence from China Jingjuan Ma(Zhongnan University of Economics and Law) Dunli Zhang(Zhongnan University of Economics and Law) Qing Zeng(Zhongnan University of Economics and Law) Sihai Li(Zhongnan University of Economics and Law)	Hang Liu (Dongbei University of Finance and Economics)	
3	Institutional investor sentiment and volatility of corporate credit spread: Evidence from China Lu Sheng(Suzhou University of Science and Technology) Maojun Zhang(Suzhou University of Science and Technology)	Kunpeng Sun (Central University of Finance and Economics)	

15:50-17:50, 8th April, 2023

Corporate Finance

Host: Libo Yin(Central University of Finance and Economics)



Tencent Meeting ID: 145 833 678

No.	Presentation	Discussant
	The Effect of Enterprise Digital Transformation on Audit Efficiency—Evidence	Yue Pan
1	from China	(Xiamen University)
	Aolin Leng(Northwestern Polytechnical University)	(Alamen Ulliversity)

	Yue Zhang (Northwestern Polytechnical University)	
2	Digital Inclusive Finance, Managerial Overconfidence and Digital Transformation of China Enterprises Qian Xu (China Agricultural University) Qun Cao (Macau University of Science and Technology) Yongqiang Ding (Macau University of Science and Technology) Liyan Wang (Peking University)	Guojun Wang (Nanjing University)
3	Economic Policy Uncertainty and Risk Premiums of Agricultural Futures: Evidence from China Zhuoheng Li(Suzhou University of Science and Technology) Maojun Zhang(Suzhou University of Science and Technology) Rongjia Zhang(Shanghai Business School)	Libo Yin (Central University of Finance and Economics)

8:30-10:30, 9th April, 2023

Incentive and Human Resources

Host: Ting Luo (Tsinghua University)



Tencent Meeting ID: 352 355 739

No.	Presentation	Discussant
1	Research on the Mechanism effect of digital transformation promoting female employment: Data from Chinese listed companies Aolin Leng (Northwestern Polytechnical University) Fuli Kang (Northwestern Polytechnical University)	Shangkun Liang (Central University of Finance and Economics)
2	 Labor Protection and Enterprise Digital Transformation: Theory and Evidence from China Wenjing Bi (Central University of Finance and Economics) Yifei Li (Management World Journal) Tenglong Zhong (Central University of Finance and Economics) Caiqi Jin (University of Chinese Academy of Social Sciences) 	Guanmin Liao (Renmin University of China)
3	The Incentive Effect of Audit Offices Agglomeration on Corporate Innovation Qianhua Lei(South China University of Technology) Qiao Zhang(South China University of Technology) Rui Xu(South China University of Technology)	Ting Luo (Tsinghua University)

Introduction to Keynote Speakers



T. J. Wong

Professor at the University of Southern California Marshall School of Business. His research focuses on the institutions and corporate governance of listed firms in emerging markets. He is serving as an associate editor of Management Science and editorial board member of a number of accounting journals. Prior to joining USC, He served as the Dean of the CUHK Business School at the Chinese University of Hong Kong. His academic papers are published in the top journals such as *Journal of Finance, Journal of Financial Economics, Review of Finance, Review of Financial Studies, The Accounting*

Review, Journal of Accounting Research, Journal of Accounting and Economics, Contemporary Accounting Research, Review of Accounting Studies, Journal of Comparative Economics, Journal of Law and Economic, The Journal of Law, Economics, and Organization, etc.



Jason Zezhong Xiao

Professor of Accounting and Head of Department of Accounting and Information Management at the University of Macau. He is a Joint-editor of the *British Accounting Review* and an Associate Editor of *Abacus*. He has been a Founding and Joint Editor of *China Journal of Accounting Studies* (a *journal of the Accounting Society of China* published by Routledge) and an editorial board member of *Journal of International Accounting Research* and *Journal of Accounting* and *Public Policy*. One of his research interests is in the application and impact of IT (e.g., Internet reporting, ERP, AI) to (on) Accounting with publications in *Accounting and*

Business Research; Accounting Horizons; European Accounting Review; European Journal of Information Systems; and Journal of Accounting and Public Policy. He has also published papers on accounting and corporate governance in such journals as Accounting, Organizations and Society; Accounting Horizons; British Journal of Management; Journal of Banking and Finance; Journal of Corporate Finance; Journal of Management Accounting Research and Management and Organization Review.



Lei Xu

Professor in Finance at the University of South Australia. He is an accomplished academic who has made significant contributions through his innovative teaching, expertise in and application of a wide set of research methodologies, and advancement of the field of finance research. The combination of academic and practical experience enables Dr. Xu's research interests are diverse and encompass a range of topics in finance, including

banking, corporate governance, financial markets, financial systems, and FinTech. Dr. Xu has published extensively on topics within these areas in both prestigious international and national journals and with quality book publishers. As testament to his research skills and expertise, Dr. Xu has over 50 high-quality authored and co-authored publications. His reputation as an active researcher in the field is further cemented by his role as Editor-in-Chief of *Economics & Politics*, an ABDC A-ranked journal.

Introduction to Roundtable Forum Guests



Xianjie He

Professor and doctoral supervisor of the School of Accounting, Shanghai University of Finance and Economics; Vice president of the Institute of Accounting and Finance, Key Research Base of Humanities and Social Sciences of the Ministry of Education; Vice President of Anhui University of Finance and Economics; Executive vice president of Hefei Institute of Advanced Studies; member of the first group of "Huang Danian Teachers Team of National Universities". Mainly engaged in accounting big data and

accounting and capital market research in Chinese context. He has published more than 30 papers in

major academic journals at home and abroad on *The Accounting Review, Journal of Accounting Research,* "Contemporary Accounting Research, Journal of Financial and Quantitative Analysis, Journal of Corporate Finance, Journal of Accounting and Public, Management World, Journal of Management Science, Accounting Research, Financial Research, and Nankai Management Review. The research results have won academic awards such as the Best Paper Award of the Annual meeting of the North American Chinese Accounting Professors Association, and have been reported or reprinted by The Economist, Financial Times and other media for many times.



Qingyuan Li

He has been selected as a Professor of the School of Economics and Management of Wuhan University (Level 2), a Visiting Scholar of Columbia University, a Specially Appointed Professor of the Changjiang Scholars of the Ministry of Education (2021), a Young Changjiang Scholar of the Ministry of Education (2017), a Young Top Talent Program of the Ministry of Organization (2017), a New Century Excellent Talent Support Program of the Ministry of Education (2012), a Special Support Program for Accounting Leaders of the Ministry of Finance (2017) and a

Distinguished Young Scholar of Humanities and Social Sciences of Wuhan University (2020). He was awarded the 14th "Respect Teachers and Love Learning - My Favorite Ten Outstanding Teachers" and the 3rd "Professor Cha Quanxing" Scholarship of Wuhan University. He is also a member of the Teaching Sub-Committee of Accounting of the Ministry of Education. To date, he has chaired major projects of the National Social Science Foundation of China, the National Natural Science Foundation of China and the first batch of new liberal arts education reform projects of the Ministry of Education. He has published more than 60 academic papers in journals such as *Review of Financial Studies, The Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, Economic Research, Management World, Economics* (Quarterly), etc., and his reports have been approved or adopted by leaders of the Party and State, the Central Office, provincial and ministerial leaders, and the Ministry of Education.



Guanmin Liao

Professor and PhD supervisor at the School of Business, Renmin University of China. His research interests include corporate finance, accounting information and corporate governance, etc. His research results have been published in the *Journal of Finance, Journal of Accounting and Economics, Journal of International Business Studies, Review of Finance, Journal of Money, Credit and Banking,* etc. He has received the Sun Yefang Award for Financial Innovation and the Pagano and Zechner Award for the best paper on corporate finance from Review

of Finance. He has served as a reviewer for *Management Science*, *Journal of Financial and Quantitative Analysis*, *Contemporary Accounting Research*, *Review of Accounting Studies* and other journals.





Xuegang Cui

Associate Dean of the Beijing Normal University Business School, Director of the Cognitive Neuromanagement Laboratory, Professor of Accounting and PhD supervisor at Beijing Normal University. He is also a PhD supervisor at the University of Southampton Business School in UK, an associate editor of *Economics and Politics*, and he has published more than 100 papers in domestic and international academic journals, such as *Journal of Economic Behavior and Organization*, *Abacus*,

International Journal of Finance and Economics, China Economic Review, Finance research Letters, Neuroscience, Asian Business and Management, etc.



Hang Liu

Dean of School of Accounting , Professor of Accounting and PhD supervisor at Northeast University of Finance and Economics. He is a member of the editorial board of *Contemporary Accounting Review* (CSSCI collection) and a member of the youth editorial board of *China Finance Review International* and an invited associate editor. His papers have been published in *The Accounting Review, Journal of Financial and Quantitative Analysis, Pacific-Basin Finance Journal, Economic Research,*

Management World, Financial Research and other academic journals.



Ying Hao

He is a professor of accounting in the Business School of Beijing Normal University, a PhD supervisor, a member of the Academic Committee of the School, and the Director of the Research Centre of State-owned Assets and State-owned Enterprises. He is responsible for three National Natural Science Foundation of China and he has published more than 30 papers in high-level journals at home and abroad, including *Review of*

Accounting Studies, Financial Management, Economic Research, Management World, etc. He was awarded the Youth Achievement Award (Humanities and Social Sciences) of the 8th Outstanding Achievement Award for Scientific Research in Higher Education. He was awarded the Best Paper Award at the Review of Accounting Studies (RAST) Conference 2019.

List of Anonymous Reviewers

Lei Chen, Southwestern University of Finance and Economics, China Yangyang Chen, City University of Hong Kong, Hong Kong, China Yunsen Chen, Central University of Finance and Economics, China Ying Hao, Beijing Normal University, China Conghui Hu, Beijing Normal University, China Dangi Hu, Peking University, China Dongmin Kong, Huazhong University of Science and Technology, China **Oingyuan Li, Wuhan University, China** Guanmin Liao, Renmin University of China, China Jianwu Lin, Research Institute of Tsinghua University in Shenzhen, China Hang Liu, Dongbei University of Finance and Economics, China Danglun Luo, Sun Yat-sen University, China Jinhui Luo, Xiamen University, China Ting Luo, Tsinghua University, China Chenkai Ni, Fudan University, China Caiyue Ouyang, Beijing Jiaotong University, China Yue Pan, Xiamen University, China Baolei Qi, Xi'an Jiaotong University, China Yunchuan Sun, Beijing Normal University, China Guojun Wang, Nanjing University, China Dan Yang, Beijing Normal University, China Jiaxing You, Xiamen University, China Yan Zeng, Sun Yat-sen University, China Bohui Zhang, Chinese University of Hong Kong, Hong Kong, China Huili Zhang, Beijing Normal University, China Xin Zhang, Fudan University, China Xin Zhou, New York University Shanghai, China Jigao Zhu, University of International Business and Economics, China

Conference Committee

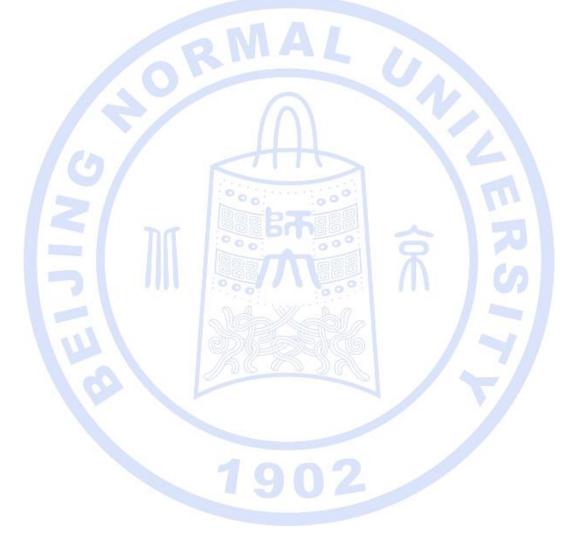
Chair:

Xuegang Cui, Beijing Normal University, China

Committee members:

Deqiu Chen, University of International Business and Economics, China Lei Chen, Southwestern University of Finance and Economics, China Yangyang Chen, City University of Hong Kong, Hong Kong, China Yunsen Chen, Central University of Finance and Economics, China Fang Fang, Beijing Normal University, China Chuanlu Ge, Beijing Technology and Business University, China Ying Hao, Beijing Normal University, China Xianjie He, Shanghai University of Finance and Economics, China Conghui Hu, Beijing Normal University, China Dangi Hu, Peking University, China Ping Jiang, University of International Business and Economics, China Dongmin Kong, Huazhong University of Science and Technology, China **Bin Li**, Shandong University, China Pingli Li, University of Southampton, UK **Qingyuan Li,** Wuhan University, China Sihai Li, Zhongnan University of Economics and Law, China Shangkun Liang, Central University of Finance and Economics, China Guanmin Liao, Renmin University of China, China Jianwu Lin, Research Institute of Tsinghua University in Shenzhen, China Hang Liu, Dongbei University of Finance and Economics, China Danglun Luo, Sun Yat-sen University, China Jinhui Luo, Xiamen University, China Ting Luo, Tsinghua University, China Wei Luo, Peking University, China Ron McIver, University of South Australia, Australia Chenkai Ni, Fudan University, China Caiyue Ouyang, Beijing Jiaotong University, China Ailing Pan, Shandong University, China Yue Pan, Xiamen University, China Baolei Qi, Xi'an Jiaotong University, China Guifeng Shi, Shanghai Jiao Tong University, China Kunpeng Sun, Central University of Finance and Economics, China Yunchuan Sun, Beijing Normal University, China Guojun Wang, Nanjing University, China Lei Xu, University of South Australia, Australia

Dan Yang, Beijing Normal University, China
Jiaxing You, Xiamen University, China
Gordon Yuan, University of South Australia, Australia
Yan Zeng, Sun Yat-sen University, China
Bohui Zhang, Chinese University of Hong Kong, Hong Kong, China
Huili Zhang, Beijing Normal University, China
Xin Zhang, Fudan University, China
Xin Zhou, New York University Shanghai, China
Jigao Zhu, University of International Business and Economics, China



Conference Service

Contact:

Date	Conference	Name	Tel	
8 th April	Opening Ceremony,			
	Keynote Speech	Miss Huang	13896192262	
	Parallel sessionI			
	Parallel session II	Miss Bi	18516807490	
100	Parallel sessionI	Miss Xu	15275145526	
9 th April	Parallel sessionI	Miss Huang	13896192262	
	Parallel session II	Miss Bi	18516807490	
5	Parallel session III	Miss Xu	15275145526	
	Roundtable Forum	Miss Huang	13896192262	
Genera	al Contact Person	Miss Li	13720038832	

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