

第八届北美华人会计教授会年会(2015)
The 8th Annual Research Conference of Chinese
Accounting Professors' Association of North America
(CAPANA)(2015)

Conference Program

会议手册

July 9, 2015-July 10, 2015

Shanghai, China

Host :

Antai College of Economics&Management, Shanghai Jiao Tong University

Time:

8:30-17:00 July 9th (Thursday)

8:30-12:15 July 10th (Friday)

Venue:

N100, Xin Shang Yuan, Xuhui Campus, SJTU(No.1954 Huanshan Road)

Conference Organizers :

Hai Lu (Singapore Management University and University of Toronto)

Wenyun Shi (Shanghai Jiao Tong University)

Lijun Xia (Shanghai Jiao Tong University)

Frank Zhang (Yale University)

Conference Schedule

Wednesday, July 8th	
6:00pm-8:00pm	Reception - Crowne Plaza Shanghai (400 Pan Yu Road , Shanghai, 200052)
Thursday, July 9th (XinShangYuan, Shanghai Jiao Tong University, Xuhui Campus)	
8:00am-8:30am	Registration
8:30am-8:45am	Welcome and Opening Remarks Lin Zhou, Dean, Antai College of Economics & Management Hai Lu, President-Elect, CAPANA
8:45am-9:45am	Paper 1: "Tacit Collusion and Voluntary Disclosure: Theory and Evidence from the U.S. Automotive Industry" by Mei Feng, Jeremy Bertomeu, John Harry Evans and Ayung Tseng Moderator: Hai Lu (SMU and University of Toronto) Presenter: Mei Feng (University of Pittsburg) Discussant: Douglas Skinner (University of Chicago)
9:45am-10:15am	Coffee Break
10:15am-11:15am	Paper 2: "Customer's Short Interest and Supplier's Investment Decision" by Xia Chen, Guojin Gong and Shuqing Luo Moderator:Rehui Fu (Shanghai Jiao Tong University) Presenter: Xia Chen (Singapore Management University) Discussant: Liandong Zhang (City University of Hong Kong)
11:15am-12:15pm	Paper 3: "Do Client Characteristics Really Drive the Big N Audit Quality Effect?" by Jieying Zhang, Mark De Fond and David Erkens Moderator:John Jiang Presenter: Jieying Zhang (University of Texas Dallas) Discussant: Miguel Minutti-Meza (University of Miami)
12:15pm-2:00pm	Lunch - Faculty Activity Center (Shanghai Jiao Tong University, Xuhui Campus)
2:00pm-3:00pm	Paper 4: "Does Audit Transparency Improve Audit Quality and Investment Efficiency" by Yun Zhang, Qi Chen and Xu Jiang Moderator:Yiming Hu (Shanghai Jiao Tong University) Presenter: Yun Zhang (George Washington University) Discussant: Pingyang Gao (University of Chicago)
3:00pm-4:00pm	Paper 5: "Selective Disclosure and the Role of Form 8-K in the Post-Reg FD Era" by Rong Zhao, Cristi Gleason and Zhejia Ling Moderator: Guifeng Shi(Shanghai Jiao Tong University) Presenter: Rong Zhao (University of Calgary) Discussant: Reuven Lehavy (University of Michigan)
4:00pm-4:30pm	Coffee Break

4:30pm-5:30pm	<p>Paper 6: "Financial Reporting Quality and Optimal Capital Structure" by Christina Synn and Christopher Williams</p> <p>Moderator: Shengquan Hao(Shanghai Jiao Tong University)</p> <p>Presenter: Christina Synn (University of Michigan)</p> <p>Discussant: Daniel Cohen (University of Texas Dallas)</p>
6:00pm	Meet at the lobby of Crowne Plaza Shanghai (400 Pan Yu Road , Shanghai, 200052)
6:15pm-9:00pm	Reception and Dinner - Haishixuan (218FaHua Zhen Road , Shanghai)
Friday, July 10th (XinShangYuan, Shanghai Jiao Tong University, Xuhui Campus)	
8:30am-9:30am	<p>Paper 7: "The Political Economy of Tax Avoidance: Evidence from Tenure of Local Political Leaders in China" by Wei Luo, Qiao Liu and Pinggui Rao</p> <p>Moderator:Rehui Fu (Shanghai Jiao Tong University)</p> <p>Presenter: Wei Luo (Peking University)</p> <p>Discussant: Bin Ke (Nanyang Technological University)</p>
9:30am-10:00am	Coffee Break
10:00am-11:00am	<p>Paper 8: "Internal Control and Corruption: Evidence from Chinese State-owned Enterprises" by Wei Shu, Zhuquan Wang, Can Zhao and Ying Zheng</p> <p>Moderator:Wen Li (Shanghai Jiao Tong University)</p> <p>Presenter: Wei Shu (Sun Yat-sen University)</p> <p>Discussant: Ole-Kristian Hope (University of Toronto)</p>
11:00am-12:00pm	<p>Paper 9: "Trust and Contracting" by Sterling Huang and Gilles Hilary</p> <p>Moderator: Frank Zhang (Yale University)</p> <p>Presenter: Sterling Huang (Singapore Management University)</p> <p>Discussant: Joanna Wu (University of Rochester)</p>
12:00pm-12:10pm	<p>Closing Remarks and Conference Adjourns</p> <p>Lijun Xia, Chair, Department of Accounting, Shanghai Jiao Tong University</p> <p>Frank Zhang, Vice-President, CAPANA</p>
12:10pm-12:15pm	Vote for the Best Paper
12:15pm-1:45pm	Lunch - Faculty Activity Center (Shanghai Jiao Tong University, Xuhui Campus) Best Paper Award Announcement

2014 -2015 CAPANA Executive Committee Members and Board Directors

President	Feng Li	Shanghai Advanced Institute of Finance
President-Elect	Hai Lu	Singapore Management University and University of Toronto
Vice-President for Events Coordination	Frank Zhang	Yale University
Vice-President for Membership	Janie Chang	San DiegoState University
Treasurer	Shifei Chung	Rowan University
Past President	Franco Wong	University of Toronto
Director	Eric Yeung	Cornell University
Director	Oliver Li	National University of Singapore
Director	Zhaoyang Gu	Chinese University of Hong Kong
Director	Qiang Cheng	Singapore Management University

Participant List

First name	Last name	Institutions
Xia	Chen	Singapore Management University
Peng-Chia	Chiu	Chinese University of Hong Kong
Travis	Chow	Singapore Management University
Yufang	Chu	National Taiwan University
Daniel	Cohen	University of Texas at Dallas
Mei	Feng	University of Pittsburg
Pingyang	Gao	University of Chicago
Guojin	Gong	Pennsylvania State University
Feng	Gu	State University of New York at Buffalo
Wen	He	University of New South Wales
Ting	He	University of Wisconsin-Parkside
Ole-Kristian	Hope	University of Toronto
Sterling	Huang	Singapore Management University
Allen	Huang	Hong Kong University of Science and Technology
John	Jiang	Michigan State University
Bin	Ke	National University of Singapore
Reuven	Lehavy	University of Michigan
Ningzhong	Li	University of Texas at Dallas
Nan	Li	University of Toronto
Wei	Li	University of Melbourne
Chenchen	Li	Fudan University
Tiemei	Li	University of Ottawa
Hui	Lin	DePaul University
Yanju	Liu	Singapore Management University
Hai	Lu	SMU and University of Toronto
Wei	Luo	Peking University
Shuqing	Luo	National University of Singapore
Paul	Ma	University of Minnesota
Raj	Mashruwala	University of Calgary
Miguel	Minutti-Meza	University of Miami
Jeffrey	NG	Singapore Management University
Ron	Shalev	New York University
Wei	Shu	Sun Yat-sen University
Susan	Shu	Boston College
Douglas	Skinner	University of Chicago
Christina	Synn	University of Michigan
Michael	Tang	New York University
Jundong	Wang	San Diego State University

First name	Last name	Institutions
Qi	Wang	National University of Singapore
Xin	Wang	University of Hong Kong
Christopher	William	University of Michigan
Joanna	Wu	University of Rochester
Xiao	Xiao	University of Wisconsin-Madison
Jin	Xie	Chinese University of Hong Kong
Fang	Yang	University of Detroit Mercy
Li	Yao	Concordia University
Tzachi	Zach	Ohio State University
Liandong	Zhang	City University of Hong Kong
Jieying	Zhang	University of Texas at Dallas
Sanjian	Zhang	California State University Long Beach
Yinqi	Zhang	American University
Yun	Zhang	George Washington University
Frank	Zhang	Yale University
Yunyan	Zhang	University of Melbourne
Yong	Zhang	Hong Kong Polytechnic University
Rong	Zhao	University of Calgary
Ying	Zheng	Sun Yat-sen University
Zinan	Zhu	National University of Singapore
Youli	Zou	George Washington University

SJTU's faculty members and PhD students List

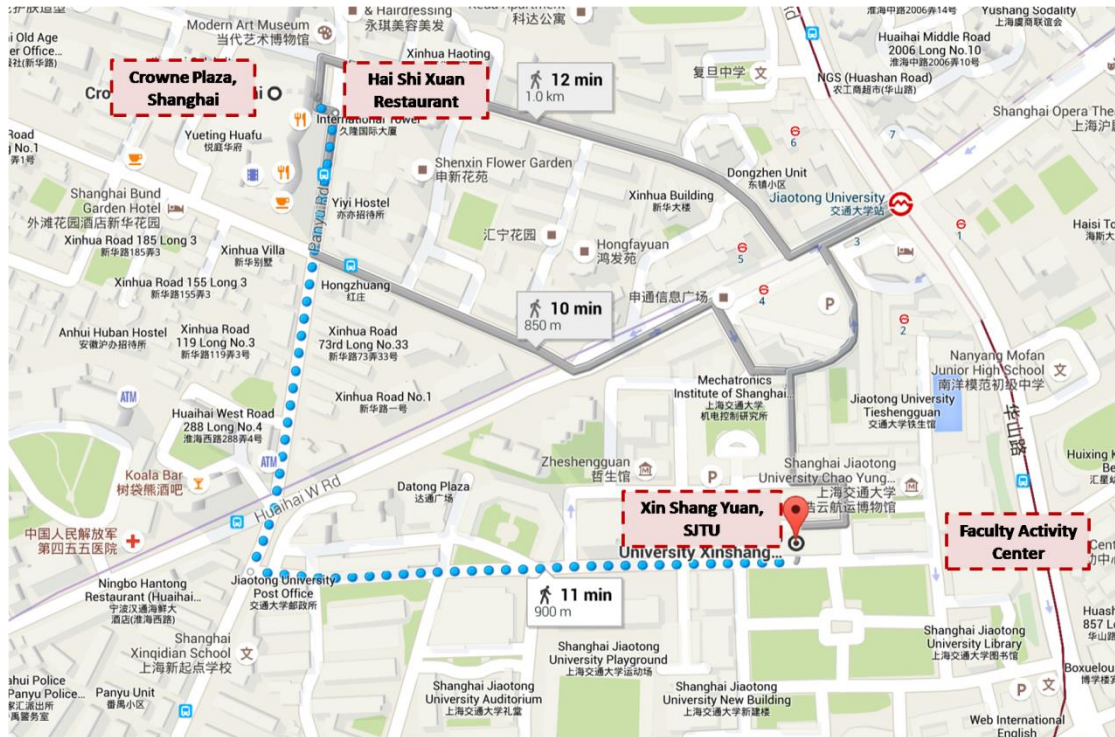
First name	Last name	Institutions
Renhui	Fu	Shanghai Jiao Tong University
Kai	Guo	Shanghai Jiao Tong University
Pengfei	Han	Shanghai Jiao Tong University
Shenquan	Hao	Shanghai Jiao Tong University
Yiming	Hu	Shanghai Jiao Tong University
Peng	Juan	Shanghai Jiao Tong University
Wen	Li	Shanghai Jiao Tong University
Zening	Shen	Shanghai Jiao Tong University
Wenyun	Shi	Shanghai Jiao Tong University
Guifeng	Shi	Shanghai Jiao Tong University
Yanyang	Sun	Shanghai Jiao Tong University
Hui	Wang	Shanghai Jiao Tong University
Shan	Wang	Shanghai Jiao Tong University
Xueting	Wang	Shanghai Jiao Tong University
Wenruo	Wu	Shanghai Jiao Tong University
Lijun	Xia	Shanghai Jiao Tong University
Fei	Xie	Shanghai Jiao Tong University
Xueyan	Yu	Shanghai Jiao Tong University
Xiuli	Zhu	Shanghai Jiao Tong University

Program Guide

Conference Venue

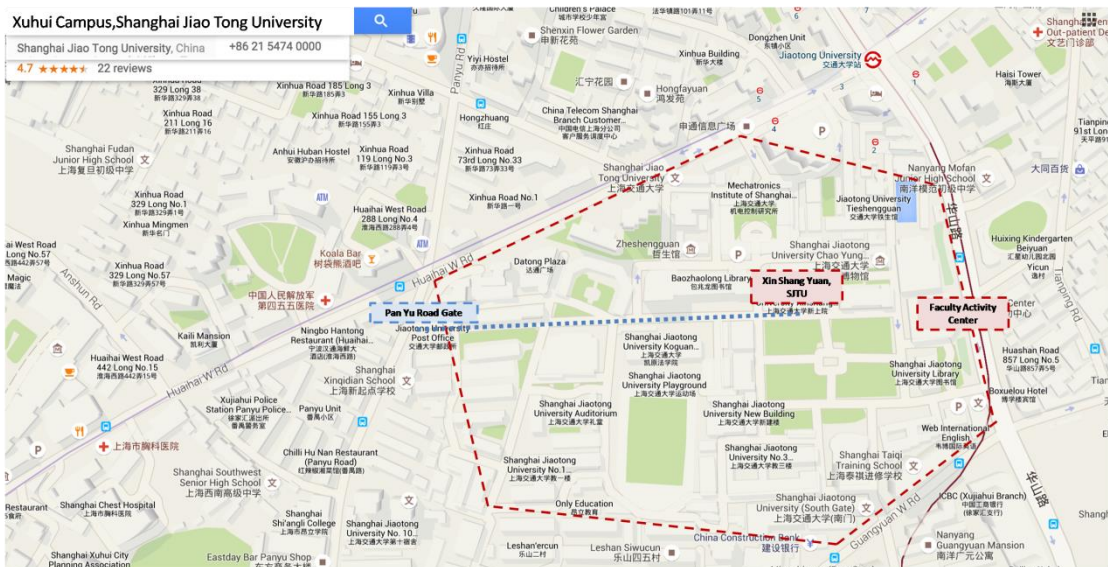
- **Hotel Map**

Crowne Plaza to SJTU Map



- **Campus Map**

Xuhui Campus, SJTU Map



Traffic Information

- From **Pudong International Airport**

1. **Taxi**, RMB 180.00 (60min)

2. **Metro Lines**, RMB 7.00. (90min)

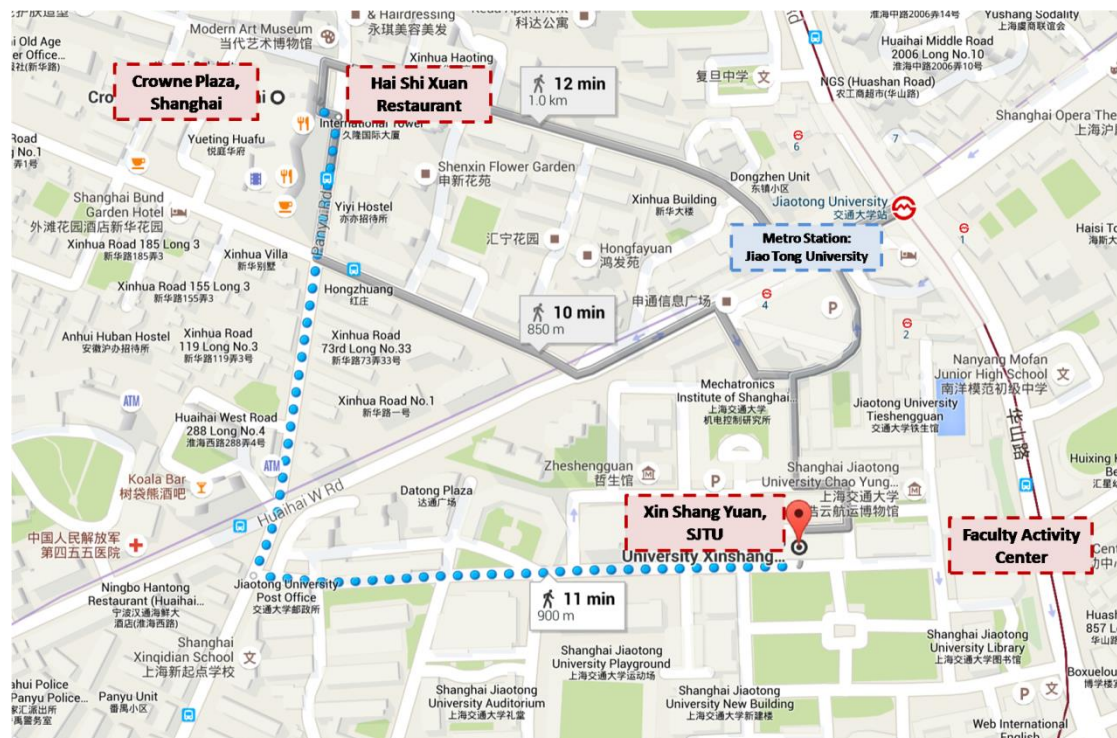
Please take Metro Line 2 (二号线) from "Pudong International Airport (浦东机场站)" directly inside the airport. 17 stops and get off at the "East Nanjing Road (南京东路站)" to exchange to Metro Line 10 (十号线), and take 6 stops to "Jiao Tong University (交通大学站)", get off and go out from Exit 4.

- From **Hongqiao Airport and Hongqiao Railway Station**

1. **Taxi**, RMB 60.00 (30min)

2. **Metro Lines**, RMB 4.00 (45min)

Please take Metro Line 10 (十号线) "Hongqiao Railway Station / Hongqiao Airport Terminal 2 / 1 (虹桥火车站 / 虹桥机场2/1号航站楼站)" directly inside the airport. 9 (Hongqiao Railway Station) / 8 (T2) / 7 (T1) stops to "Jiao Tong University (交通大学站)", get off and go out from Exit 4.



Conference Package Checklist

Items	
1 Conference Program	
1 Name Card	
1 ACEM Brochure	
1 Pen	
2 Lunch Vouchers	

