



Call for Papers and Participants
Accounting and Business Research
Special Issue Conference on 'Auditing in China'
8-9 December, 2018
Beijing, China

Conference Paper Submission Deadline:

1 October 2018

Keynote Speaker:

Professor Mark DeFond is the A. N. Mosich Chair of Accounting, Leventhal School of Accounting, University of Southern California. His research investigates issues in auditing, international financial reporting, and earnings management. He is a former Senior Editor of *The Accounting Review* and has served on the editorial boards of such journals as *Journal of Accounting Research* and *Journal of Accounting and Economics*. He is a recipient of the AAA's Notable Contribution to the Auditing Literature Award.

Special Issue Guest Editors:

Liansheng Wu, Guanghua School of Management, Peking University, China
Jason Z. Xiao, Cardiff Business School, Cardiff University, UK

Conference Venue:

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

Conference Organizations:

Accounting and Business Research
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 Chinese audit market has emerged and developed along with the rapid growth of China's economy and capital market. The international audit firms, especially the Big 4, have established and expanded their businesses in China. Meanwhile, domestic audit firms have

also developed and strengthened to become larger and more influential through mergers and other growth strategies. By the end of 2017, there were more than 8,605 audit firms in China and 237,203 qualified Chinese CPAs. Despite its significant expansion, the Chinese audit market is less concentrated and more segmented than those in many developed economies. Although the relative weight of the state sector has been on the decline due to the rapid growth of the private sector in recent years, there are still many state-owned companies and the government still maintains strong control over large enterprises. Compared with many developed economies, there is a stronger influence of *guanxi* on business relationships and auditor-client relations. Although there has been significant *de jure* convergence, the Chinese market may also be less conducive to the application of international accounting and auditing standards. Together, these characteristics provide a rich setting for auditing research. Although some related studies have been published in recent years, issues associated with this interesting setting remain relatively under-explored and further research is expected to enhance our understanding of the audit market and economy of China. For example, further studies could help determine whether the phenomenon of 'flight from audit quality' observed in the 1990s still exists. Potential topics of this Special Issue include, but are not limited to:

- The supply of and demand for auditing in China
- The effect of Chinese culture on audit quality
- The effect of corporate governance on audit quality
- The effect of auditor characteristics on audit quality
- The effect of the structure of audit market on audit quality
- The real effects of auditing
- Fair value accounting and auditing
- Internal controls and auditing

Paper Submission Process:

The submission deadline for the Conference is the 1st of October 2018. Submission to the Conference should be emailed to: abr@gsm.pku.edu.cn

Please specify "Submission - *Accounting and Business Research* 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:

<http://www.tandfonline.com/action/authorSubmission?show=instructions&journalCode=ra-br20>

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 November 2018. 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 *Accounting and Business*

Research (<https://mc.manuscriptcentral.com/abr>) 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 “Auditing 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.

Editing Timeline:

Conference submission deadline	1 October 2018
Notification of acceptance to the Conference	1 November 2018
Conference dates	8-9 December 2018
Submission for Special Issue	End of March 2019

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: abr@gsm.pku.edu.cn. Please specify “Registration - *Accounting and Business Research* 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:

Accounting and Business Research publishes original academic papers that contribute to the development and understanding of the role of accounting in business. The journal is included in the Social Science Citation Index (SSCI), 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. According to the Journal Citation Report (2016) of Thomson Reuters, the journal’s 2- and 5-year impact factors are 0.911 and 1.565 respectively. Some of our most read articles and their contributors are available at:

<http://www.tandfonline.com/action/showMostReadArticles?journalCode=rabr20>