

## 2021 年研究成果 (部分)

### ◇ 国际 A 类刊物 (7 篇)

- 【1】 Arif, Salman; Kaplan, Zachary; **Ahn, Seong Jin**. Flash in the Pan: Management Guidance and Future Performance[J]. *The Accounting Review*, Forthcoming.
- 【2】 **Hu, Danqi**; Stephan, A. News at the Bell and a Level Playing Field[J]. *The Accounting Review*, Forthcoming.
- 【3】 **Ma, Zhiming**; Ruan, Lufei; Wang, Danye; Zhang, Haiyan; Generalist CEOs and Credit Ratings[J]. *Contemporary Accounting Research*, 2021,38(2):1009-1036.
- 【4】 Zhong, Weiguo; **Ma, Zhiming**; Tong, Tony W.; Zhang, Yuchen; Xie, Luqun. Customer Concentration, Executive Attention, and Firm Search Behavior[J]. *Academy of Management Journal*, 2021,5(64):1625-1647.
- 【5】 Hsu, Charles; Li, Xi; **Ma, Zhiming**; Phillips, Gordon M. Does Industry Competition Influence Analyst Coverage Decisions and Career Outcomes? [J]. *Journal of Financial and Quantitative Analysis*, Forthcoming.
- 【6】 Lu, Ruichang; Shen, Qiaowei; Wang, Tenghui; **Zhang, Xiaojun**. Frenemies: Corporate Advertising under Common Ownership[J]. *Management Science*, Forthcoming.
- 【7】 Li, Jing; Liu, Tingjun; **Zhao, Ran**. Strategic Nondisclosure in Takeovers[J]. *The Accounting Review*, Forthcoming.

### ◇ 国际 B 类刊物 (7 篇)

- 【1】 Cheng, Stephanie F.; Hope, Ole-Kristian; **Hu, Danqi**. Strategic Entry Deterrence in the Audit Industry: Evidence from the Merger of Professional Accounting Bodies[J]. *Journal of Business Finance & Accounting*, Forthcoming.

- [2]** Yu, Yan; **Lee, Yi-Tsung**; Fok, Robert C. W. The Determinants of High-Interest Entrusted Loans in China[J]. *Journal of Business Finance and Accounting*, 2021,48(1-2):405-430.
- [3]** Hsu, Charles; Jin, Qinglu; **Ma, Zhiming**; Zhou, Jing. Does Voluntary Balance Sheet Disclosure Mitigate Post-earnings- Announcement Drift? [J] *Journal of Accounting and Public Policy*, 2021,40 (2):1-24.
- [4]** **Ma, Zhiming**; Wang, Rencheng; Zhou, Kaitang. Generalist CEOs and Audit Pricing[J]. *Auditing-A Journal of Practice & Theory*, 2021,40 (4):123-147.
- [5]** Chang, Hsihui; Harris, Erica E.; Jiang, Shushu; **Ma, Zhiming**. Are Foreign Donors Good Monitors?[J]. *European Accounting Review*, Forthcoming.
- [6]** Chang, Hsihui; Hsu, Charles; **Ma, Zhiming**. Does Product Similarity of Audit Clients Influence Audit Efficiency and Pricing Decisions?[J] *Journal of Business Finance & Accounting*, Forthcoming.
- [7]** **Wu, Liansheng**; Xiao, Jason Zezhong. The Value of Auditing, Audit Independence, and Audit Pricing: A Review of Empirical Evidence from China[J]. *Accounting And Business Research*, Forthcoming.

◇ 其他英文刊物 (3 篇)

- [1]** Zhang, Huili; Li, Rong; **Lu, Zhengfei**. Transparency and Stock Price Informativeness: Evidence from A Natural Experiment in China[J]. *Applied Economics Letters*, Forthcoming.
- [2]** Barnett, William P.; **Xiao, Xiao**; Zhou, Yi. Competitive Exclusion versus Mimetic Isomorphism: An Identified Empirical Test[J]. *Sociological Science*, 2021,8:211-229.
- [3]** Banerjee, S.; Qu, H.; **Zhao, Ran**. Clarity Trumps Content: An Experiment on Information Acquisition in Beauty Contests[J]. *Journal of Economic Behavior and Organization*, Forthcoming.

◇ 国内 A 类刊物 (1 篇)

- 【1】 饶品贵; 罗勇根; 陈冬华; 姜国华. 宏观之微观意义和微观之宏观启示——第九届宏观经济政策与微观企业行为研究学术研讨会综述[J]. 经济研究, 2021,56(01):206-208。

◇ 国内 B 类刊物 (7 篇)

- 【1】 孟为; 姜国华; 张永冀. 汇率不确定性与企业跨境并购[J]. 金融研究, 2021,05:78-96。
- 【2】 许晓芳; 陈素云; 陆正飞. 杠杆操纵: 不为盈利的盈余管理动机[J]. 会计研究, 2021,(05):55-66。
- 【3】 张会丽; 赵健宇; 陆正飞. 员工薪酬竞争力与上市公司员工持股[J]. 金融研究, 2021,(01):169-187。
- 【4】 许晓芳; 汤泰劫; 陆正飞. 控股股东股权质押与高杠杆公司杠杆操纵——基于我国 A 股上市公司的经验证据[J]. 金融研究, 2021, 10: 153-170。
- 【5】 龚启辉; 李辰; 吴联生. 投资银行-审计师业务关联与 IPO 盈余管理[J]. 会计研究, 2021,09:106-119。
- 【6】 王百强; 伍利娜. 财政政策与企业投资[J]. 中国会计评论, 2021,1(19):61-106。
- 【7】 时昊天; 石佳然; 肖潇. 注册制改革、壳公司估值与盈余管理[J]. 会计研究, 2021,08:54-67。

◇ 国内其他刊物 (7 篇)

- 【1】 陈磊. 创新驱动发展与管理会计: 主题导读[J]. 中国管理会计, 2021,(01):17-20。
- 【2】 陆正飞; 李慧. 同行业企业收入确认政策差异的成因及影响——以贝壳和我爱我家公司为例[J]. 财会月刊, 2021,(12):15-22。
- 【3】 陆正飞. 商誉减值与摊销: 该选择谁——基于准则演进与文献回顾的认识[J]. 财会月刊, 2021,(07):8-12。
- 【4】 李荣; 陆正飞. 现金分红解释的市场反应研究——来自上交所上市公司遵循现金分红指引的证据[J]. 财务研究, 2021,05:42-54。
- 【5】 王立彦. 抗击疫情 内部审计面对新挑战[J]. 中国内部审计, 2021,(02): 1。
- 【6】 王立彦. 问责型自然资源资产负债表及考评应用[J]. 财会月刊, 2021,(21):15-21。
- 【7】 王文兵; 于艳艳; 王立彦; 干胜道. 长期股权投资会计计量属性选择问题分析[J]. 财会月刊, 2021,12:7。