

2023 年研究成果 (部分)

◇ 国际 A 类刊物 (3 篇)

1. Congcong Li, An-ping Lin, **Hai Lu**, 2023, The Effect of Social Skills on Analyst Performance, *Contemporary Accounting Research*, 40(2):1418-1447.
2. **Hai Lu**, Jee-Eun Shin, Mingyue Zhang, 2023, Financial Reporting and Disclosure Practices in China, *Journal of Accounting & Economics*, 76(1),101598.
3. Charles Hsu, Xi Li, **Zhiming Ma**, Gordon M. Phillips, 2023, Does Industry Competition Influence Analyst Coverage Decisions and Career Outcomes? *Journal of Financial and Quantitative Analysis*, 58(2):711-745.

◇ 国际 B 类刊物 (10 篇)

1. Junhao Liu, Ole-Kristian Hope, **Danqi Hu**, 2023, Earnings Announcements in China: Overnight-intraday Disparity, *Journal of Corporate Finance*, 82,4501822.
2. Yanju Liu, **Hai Lu**, Kevin Veestra, 2023, Beauty and Accounting Academic Career, *Journal of Accounting, Auditing & Finance*, forthcoming.
3. Ting Luo, **Wei Luo**, Heng Yue, Lu Zhang, 2023, Friends can Help: The Effects of Relationship in the Chinese Book-building Process, *Journal of Accounting and Public Policy*, 42(3),107054.
4. Hui Chen, **Wei Luo**, Naomi Soderstrom, 2023, Career Concerns, Contract Choice, and “Unpaid” Executives, *Journal of Management Accounting Research*, 35(1):93-113.
5. Xiaomei Han, **Wei Luo**, Liansheng Wu, Wei Zhou, 2023, Audit Effort and Stock Price Crash Risk, *ABACUS-A Journal of Accounting Finance and Business Studies*, forthcoming.
6. Hsihui Chang, Erica E. Harris, Shushu Jiang, **Zhiming Ma**, 2023, Are Foreign Donors Good Monitors? *European Accounting Review*, 32(1):93-113.
7. Lin Cheng, Rong Li, **Zhiming Ma**, Lufei Ruan, 2023, Skilled Labor and Bank Loan Contracting, *Journal of Business Finance & Accounting*, forthcoming.
8. Xu Wei, **Xiao Xiao**, Yi Zhou, Yimin Zhou, 2023, Spillover Effects between Liquidity Risks through Endogenous Debt Maturity, *Journal of Financial Markets*, 64,100814.
9. Ruichang Lu, Weijia He, **Xiaojun Zhang**, 2023, Using Available-for-sale Securities to Smooth Earnings: Evidence from China, *ABACUS-A Journal of Accounting Finance and Business Studies*, 59(1):163-196.
10. Ruichang Lu, Tenghui Wang, **Xiaojun Zhang**, 2023, Short Selling Pressure and Tone Management: Evidence from Regulation SHO, *Accounting and Business Research*, forthcoming.

◇ 国内 A 类刊物 (2 篇)

1. 杨天宇, 许晓芳, 陆正飞, 2023, 金融结构与企业过度投资: 基于社会融资结构的证据, 《管理世界》, 第 7 期, 121-140 页。
2. 李博文, 陆正飞, 2023, 股权激励工具选择的自利性问题——来自 A 股上市公司执行董事获授权益的证据, 《经济研究》, 第 12 期, 113-131 页。

◇ 国内 B 类刊物 (1 篇)

1. 魏旭, 肖潇, 周羿, 周伊敏, 2023, 银行杠杆率监管对企业短债长用的影响: 一个理论分析框架, 《金融学季刊》, 接收待发表。

◇ 其他刊物及会议报告 (7 篇)

1. Yan Yu, Yi-Tsung Lee, 2023, Spillover Effects of Preventive Regulation and Corporate R&D Investment Catering: Evidence from China, *Emerging Markets Finance and Trade*, 59(11):3391-3401.
2. Yan Yu, Yi-Tsung Lee, 2023, Can Inquiry Letters Make R&D Information Pricing More Effective? Evidence from China, *Emerging Markets Finance and Trade*, 59(8):2747-2774.
3. Huili Zhang, Rong Li, Zhengfei Lu, 2023, Transparency and Stock Price Informativeness: Evidence from A Natural Experiment in China, *Applied Economics Letters*, 30(2):114-119.
4. Fei Jiang, Dongmin Kong, Zhengfei Lu, Yongqiang Ma, Yang Yi, 2023, Geographic Dispersion and Corporate Resilience during the COVID-19 Pandemic, *International Review of Financial Analysis*, 88:102684.
5. 卢海, 2023, Migration of Global Supply Chains: A Real Effect of Mandatory ESG Disclosure, MIT Asia Conference in Accounting,
6. 孟为, 美国华, 2023, 汇率政策不确定性与企业信贷融资: 基于外币贷款视角, 《世界经济》, 第 3 期, 第 31-62 页。
7. 李嘉宁, 伍利娜, 肖帅莹, 2023, 企业 ESG 表现影响关键审计事项披露吗? 《审计与经济研究》, 第 1-9 页。

◇ 教材及著作

1. 陆正飞, 2023, 《中国企业目标导论》, 复旦大学出版社。
2. 陆正飞, 祝继高, 许晓芳, 2023, 《会计学 (第五版)》, 北京大学出版社。
3. 陆正飞, 朱凯, 童盼, 2023, 《高级财务管理 (第四版)》, 北京大学出版社。
4. 陆正飞, 辛宇, 朱凯, 许晓芳, 2022, 《财务管理学: 中国视角》, 中国人民大学出版社。
5. 王立彦等, 2023, 《中国会计评论》(第 21 卷第 1 期), 北京大学出版社。