

# 林志軍



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## 教研領域

會計學，審計學，公司治理，財務管理

## 學歷

廈門大學經濟學院/經濟學（會計學）/博士  
（中國第一位經濟學及會計學博士）1985  
加拿大 Saskatchewan 大學/商學院/（Msc）碩士  
廈門大學經濟學院/經濟學（會計學）/碩士  
集美高等財經學校/會計學/本科

## 教學經驗

2017.2 -- 澳門科技大學 / 協理副校長  
2015 - 現職 澳門科技大學 / 商學院 / 院長，教授  
2003 - 2014 香港浸會大學/會計及法律系/系主任，教授  
2012- 2014 香港浸會大學商學院/工商管理碩士課程/課程副主任  
2005 - 2014 香港浸會大學商學院/應用會計與金融理學碩士課程/輪值課程主任  
1998 - 2003 香港浸會大學/會計及法律系/副教授  
1996 -1998 香港大學/商學院/副教授  
1990-1998 加拿大 Lethbridge 大學/講師，副教授（1995 tenured）  
1988-1989 美國斯坦福大學/商學院/訪問學者（福特基金會資助項目）  
1989-1990 美國伊利諾伊大學/商學院/訪問學者  
1982-1988 廈門大學/經濟學院/講師，副教授

## 學術成果

### 期刊文章 (近十年部分論文):

Liu, S.Q, **Lin, Z.J.** & Sun, F.C. 2017, Impact of Financial Constraints and Agency Costs on Corporate R&D Investment: Evidence from China, *International Review of Finance*, (SSCI) (forthcoming)

**Lin, Z.J.**, Song, B.Y. & Tian, Z.M, 2016, Does Director-level Reputation matter? Evidence from Bank Loan Contracting, *Journal of Banking and Finance* (SSCI), 70:160-176

- Wang, Z.M., Tan, J.S. and **Z.J. Lin**, 2016, Audit quality and IFRS information comparability, *Academy of Accounting and Financial Studies Journal*, 2016 (20.1): 114-129.
- He, Hon and **Z.J. Lin**, 2015, Analyst Following, Information Environment and Value Relevance of Comprehensive Income: Evidence from China, *Asia-Pacific Journal of Financial Studies* (SSCI), Vol. 44:688-720
- Hu, J.S., J.B. Kin and Z.J. Lin, (2015) Does Timely Loss Recognition Improve the Board's Ability to Learn from Market Prices? Evidence from Worldwide CEO Turnover, *The Journal of International Accounting Research*, (SSCI) Vol. 14 (1): 1-24
- Hu, J.S. and **Z.Lin**, (2015) The Implied Cost of Equity Capital, Corporate Investment and CEO Turnover, *Accounting and Finance*, Vol. 55, (4): 1041-1070 ,
- Z.Jun Lin**, Z. Yu, and L.Q. Zhang, (2014) Performance outcomes of BSC application in hospital administration in China, *China Economic Review*, September, 2014, 30:1-15
- Yang, S.Z., R. Yang, and Z.Jun Lin, (2014) Historical evolution of the balance sheet in the People's Republic of China, *The Accounting Historians Journal*, 41(1): 1-34
- Z.Jun Lin**, (2013) VAT Replacing Business Tax: A Major Tax Reform in China, *The International Tax Journal*, Vol. 39 No. 2, 17-22
- Zhang, L.; Z. Yu, and **Z. Lin** (2013), The Application of Balance Scorecard in Public Hospital Administration in China, *International Journal of Management: Theory and Applications*, Vol.1, No.1, 23-34
- Z.Jun Lin**, and Ming Liu, (2013) The Effects of Managerial Shareholdings on Audit Fees: Evidence from Hong Kong, *International Journal of Auditing*, 17 (3):227-245
- Z.Jun Lin**, and Zhimin Tian, (2012) Accounting Conservatism and IPO Underpricing: China Evidence, *Journal of International Accounting, Auditing and Taxation*, Vol. 21 (2):127-144
- Z.Jun Lin**, and J.R. Zhang,(2011) Ethical Awareness of Chinese Business Managers and Accountants and Their Views on Use of Off-book Accounts, *Advances in Accounting Incorporating Advances in International Accounting*, Vol. 27(1), 143-155
- H. Chen, Q. Tang, Y.Jiang and **Z.Jun Lin**, (2010) The Role of International Financial Reporting Standards in Accounting Quality: Evidence from the European Union, *Journal of International Financial Management & Accounting*, 21(3):221-278
- Z.Jun Lin**, and M.Liu, (2010) The Determinants of Auditor Switching from the Perspective of Corporate Governance in China, *Advances in Accounting, Incorporating Advances in International Accounting*,

**Z.Jun Lin**, (2010) Audit Committee Essentials (Book Review), *The International Journal of Accounting*, 45(1): 136-140

**Z.Jun Lin**, M.Liu, and Z. Wang, (2009) Market Implications of the Audit Quality and Auditor Switches: Evidence from China, *Journal of International Financial Management & Accounting*, 20(1): 35-78

**Z.Jun Lin**, and M.Liu, (2009) The Impact of Corporate Governance on Auditor Choice: Evidence from China, *Journal of International Accounting, Auditing and Taxation*, 18 (1):44-59

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**Z.Jun Lin** (2009) Value-added Tax in China and Its Reform, *International Tax Journal*, May-June 2009, 69-78

Z. Wang., **Z. Lin**, and S. Ju, (2009) "HealthSouth Corporation: The First Case Against a Company under the Sarbanes-Oxley Act." *Journal of Business Case Studies*, Volume 5, No.1, 9-18

**Z.Jun Lin**, (2008) A Factor Analysis on Knowledge and Skill Components of Accounting education: Chinese Case, *Advances in International Accounting* (renamed as *Advances in Accounting Incorporating Advances in International Accounting* in 2008), 24: 110-118

**Z.Jun Lin**, T. Qing, and Z. Xiao, (2008) The Role, Responsibility and Characteristics of Audit Committee in China, *Accounting, Auditing and Accountability Journal*, 21(5):721-751

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**Z.Jun Lin**, M. Liu and X. Zhang, (2006) The Development of Corporate Governance in China, *Asia-Pacific Management Accounting Journal*, 1(1):29-47

**Z.Jun Lin**, T. Qing, and Z. Xiao, (2005) Management Audit Committee in China: Perceptions and Practices, *Journal of Asian Business*, Vol. 21(3):1-36

**Z.Jun Lin** and F. Chen, (2005) Value relevance of international accounting standards harmonization: evidence from A- and B-share markets in China, *Journal of International Accounting, Auditing and Taxation*, 14(3):79-103

**Z.Jun Lin**, X. Xiong, and M.Liu, (2005) Knowledge base and skill development in accounting education: evidence from China, *Journal of Accounting Education*, 23(2): 149-169

**Z.Jun Lin**, L.Wang, and X.Liu, (2005) Tax preferences and initial public offerings (IPO) packaging by the listed companies in China, *The International tax Journal*, Winter, 31(1): 25-42,

**Z.Jun Lin** (2005) New Rules on protecting public shareholders in the Chinese stock market, *The Company Lawyer*, 26(7): 222-224

**學術專著:**

**Zhijun Lin** (edited) *Routledge Handbooks on Accounting in Asia*, (2017), Routledge Co. London, The UK.

葛家澍, 林志軍 (2011, 2006, 2001) 《現代西方會計理論》, 廈門大學出版社 (ISBN 7-5615-1704-1/F.267) (為國家教育部研究生工作辦公室推薦研究生教材)

劉明, 林志軍 (2008), *Corporate Governance, Auditor Choice and Auditor Switch: Evidence from China*. (in English), published by VDM Verlag Dr. Muller Aktiengesellschaft & Co. KG, Saarbrücken, Germany.

林志軍 (2000) 《會計信息系統原理與應用》, 東北財經大學出版社, (ISBN 7-81044-614-22/F.276)

林志軍, 許連贊 (1999) 《會計資訊系統》, 台灣五南圖書社, (ISBN 957-11-1353-0),

林志軍, 楊大偉, 王立彥 (1998) *Accounting and Auditing in China*, (in English) Ashgate Publishing (UK) Ltd. London, (ISBN 1-84014-048-8)

林志軍 (1997) 《管理會計》, 台灣五南圖書社, (ISBN 957-11-1353-0)

林志軍 (1997), 《管理會計習題》, 台灣五南圖書社, (ISBN 957-11-1354-9)

林志軍, *Accounting Profession in China*, (in English) published by American Institute of public Accountants (AICPA), 1994, New York, NY, (ISBN 0-87051-157-2)

林志軍 《西方審計理論與實務》, 中國審計出版社, 1995, ISBN 7-80064-415-4/F.279。

林志軍 《審計學理論與實務》, 台灣五南圖書社, 1999, ISBN 9571117897, 9789571117898

林志軍, 黃世忠, 陳少華 (1990) 《西方財務會計》, 中國外貿經濟出版社, 北京

林志軍, 蘇錫嘉 (1989) 《西方審計學》, 廈門大學出版社, 中國廈門

林志軍 (1988) 《會計假說, 原則與準則》, 經濟科學出版社, 中國北京

**專著章節:**

**Z.Jun Lin** and M. Liu (2004), Development of managerial accounting in China, in (Roger and Nishmura

ed.) Management Accounting in Asia, (December), Thomson Publisher Ltd.

**Z.Jun Lin** Company Accounts, (Chapter 20), in Company Secretaries Manual, TPH Press (HK) Ltd., 20.1-20.38, 1997 and 1999

Ge Jiashu, **Z.Jun Lin** and Liu Feng, (1997) "Accounting Standards and Practices in China", in Accounting in Asian-Pacific Region, pp. 340-358, John Wiley & Sons (Asia) Ltd.

Ge Jiashu, **Z.Jun Lin** and Liu Feng, "Accounting in China", in Accounting in Asian Countries, (in Japanese) Kyushu University Publisher, Japan, 1995, 163-184,

**Z.Jun Lin** and Al Hunter, 1995, An Accounting education Program for the 21<sup>st</sup> Century: A Canadian Experiment, in Accounting Education for the 21<sup>st</sup> Century: Global Challenges, American Accounting Association (AAA), USA, 162-169

**會議論文：**（約 50 多篇次）

**研究項目（最近 5 年）：**

對接國家‘十三五’規劃：澳門產業發展策略研究，全國港澳研究會，2016

Does Director Reputation Matter? Faculty Research Grant, Macau University of Science and Technology, 2016-2017

我国企业创新型战略质量成本管理体系研究), (国家自然科学基金会), (批准號: 71472128), 2015, 1.1 – 2018, 12.31.

Impact of Cost of equity capital and Investment opportunities on CEO turnovers, Faculty Research Grant, HKBU, 2013-2015,

Impact of Corporate Supplier-Customer Relationship on Cost Stickiness of Firms' Sales, General Administration (SG&A) Expenses, Strategic Development Funds, School of Business, HKBU, 2013-2015,

Ethical Awareness of Professional Accountants and Business Managers in China, Research project of Strategic Development Funds, School of Business, HKBU, 2011-12

Accounting conservatism and CEO turnovers: an international study, FRG Grant (Cat I), Hong Kong Baptist University, 2010-11

A Cross-country Investigation of Financial Reporting Quality and the Impact of Investor Protection Institutions, FRG Grant (Cat II), Hong Kong Baptist University, 2010-11

### **學術機構及社會任職**

1. 中國會計學會海外學術交流委員會/副主任委員， 2014 ---
2. 香港特區政府財經庫務局財務報告審評委員會/委員，2010.7 - 2015.7
3. 澳洲註冊管理會計師協會中國事務副主席 2016—
4. 澳洲註冊管理會計師協會香港分會/高等教育委員會主席 2014—2015
5. 國際會計教育與研究協會(IAAER)/會員，1992---
6. 美國會計學會(AAA), 及其國際事務分會/會員， 1990---
7. 會計史學家學會(USA)/會員 1992---
8. 北美中國會計教授會/會員，1992---
9. 香港會計教授學會(HKAAA)/會長 (2009.9 --2012.8) /理事會委員 1999 ---2015
10. 香港特區政府職業培訓理事會會計培訓委員會/會員，2007—2011
11. 香港會計師公會 (HKICPA) 財務報告準則委員會/委員，2005-2006
12. 香港註冊公司秘書協會 (HKICS) /《財務會計》主考官， 2005-2007

### **專業資格認證**

- \* 美國註冊會計師 (CPA)/ (AICPA), 1995 ---,
- \* 中國註冊會計師 (CPA)/ (CICPA), 1988 ---,
- \* 註冊全球管理會計師 (CGMA) / (AICPA), 2014--
- \* 澳洲註冊管理會計師 (CMA) / (CIMA), 2003 ---
- \* 澳洲資深註冊會計師 (FCPA) / (CPA Australia), 2015 ---