SUN HONGYAN

Title : Lecture

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Fields: Accounting, Corporate Governance, Financial Management, Taxation

Education

University of Macau, PhD candidate in accounting, 2010 – present

ShanDong University of Finance and Economics, Master in accounting, 2001 – 2004

ShanDong University of Finance and Economics, Bachelor in accounting, 1997 -2001

Experience

ShanDong Institute of Business and Technology, School of Accounting (full-time lecture): 2004 – 2010

Research

[1] Individualism–collectivism, private benefits of control, and earnings management: A cross-culture comparison, with X. Zhang, and X. Liang, Journal of Business Ethics 114(4): 655-664, 2013 (SSCI indexed)

[2] 開放式基金流動性風險的防範策略.財務與會計.2006(7).（中文核心期刊）

[3] 金融機構財務報表披露的國際比較與借鑒.財會月刊.2006(15) （中文核心期刊）

[4] 投資性房地產準則的國際比較與借鑒.會計之友.2006(5).（中文核心期刊）

[5] 西方商業銀行內部審計借鑒.中國內部審計.2006(4)（中文核心期刊）

[6] 所得稅會計方法的國際比較.上海會計.2003(1).（中文核心期刊）

[7] 債務重組損益的納稅調整評述.財會月刊.2003(1).（中文核心期刊）

[8] 小議視同銷售業務的會計處理.財會月刊.2003(23).（中文核心期刊）

Other papers：

[1] 房地產業所得稅納稅評估方法探討.中國管理資訊化.2009(20).

[2] 淺談消費稅的納稅審查技巧.商業會計.2004(5).

[3] 企業改組業務的納稅差異分析.商業會計.2004(1).

[4] 美國證券投資基金公司風險管理與內部控制的借鑒.商業會計.2003(8).

[5] 股份制改造資產評估增值的差異分析.商業會計.2003(6).

[6] 印花稅的審查技巧.審計月刊.2004(1).

[7] 如何對投資所得的納稅進行審查. 中國審計資訊與方法.2003(7)

[8] 平銷行為中"返利資金"的形式及審查.中國審計資訊與方法.2003(6).

Conference papers

[1] Hongyan Sun, Desmond C.Y. Yuen, Xu Zhang, "Government-business relationship and tax avoidance: evidence from China", *2nd Annual International Conference on Accounting and Finance*, organized by Global Science and Technology Forum, Singapore, May 2012.（Awarded as Best Student Research Paper）

[2] Government Intervention, Institutional Environment and Tax Avoidance: Evidence from China, with X. Zhang, *The International Conference On Advances In Economics, Social Science and Human Behavior Study*, Bangkok, Thailand, February 2015.

Professional Qualifications

CPA (China) charter-holder