

SUN HONGYAN



Title : Assistant Professor
Faculty : School of Business
Email: hysun@must.edu.mo
Address : Wai Long, Taipa, Macau
Tel: (853) 8897-1920

Academic Qualification

2010-2017 Ph.D.: University of Macau; Accounting;
2001-2004 Master: University of Finance and Economics, Accounting;
1997-2001 BS/BA: University of Finance and Economics, Accounting.

Working Experience

2017-Present Assistant Professor / Macau University of Science and Technology
2015-2017 Lecture / Macau University of Science and Technology

Teaching Activities

DBMZ10 Emerging Issues in Management
MBAZ03 Auditing
MBAZ06 Financial Statement Analysis
BBAZ16005 Introduction to Financial Accounting
BBAZ16101 Intermediate Accounting I

Research Areas

Financial Accounting

Auditing

Taxation

Corporate Governance

Capital Market

Selected Publications

Journal Paper

- [1] Sun H., J. Zhang and X. Zhang, 2023. Auditors' mindset in an uncertain world: evidence from China. *British Accounting Review*, forthcoming. (SSCI, ABS 3)
- [2] Sun H., C. Zhang, J. Zhang and X. Zhang, 2022. How does mandatory IFRS adoption affect tax planning decisions? Evidence from tax avoidance distribution. *Accounting Forum*, DOI: 10.1080/01559982.2022.2106850. (SSCI, ABS 3)
- [3] Sun H., C. Yuen, J. Zhang and X. Zhang, 2020. Is knowledge powerful? Evidence from financial education and earnings quality. *Research in International Business and Finance* 52: 101179. (SSCI, ABS 2)
- [4] Zhang X., X. Liang and H. Sun, 2013. Individualism–collectivism, private benefits of control, and earnings management: A cross-culture comparison, *Journal of Business Ethics* 114(4): 655-664. (SSCI, ABS 3, FT50)
- [5] 融資約束和稅收激勵對我國中醫藥行業研發投入的影響. 中草藥. 2020(16). (CSSCI)
- [6] 關於公司內部信息環境與避稅策略的經驗證據——對我國管理會計實踐的一點啟示. 財會月刊. 2018(06). (北大核心)
- [7] 開放式基金流動性風險的防範策略. 財務與會計. 2006(7). ((北大核心)
- [8] 金融機構財務報表披露的國際比較與借鑒. 財會月刊. 2006(15) ((北大核心)
- [9] 投資性房地產準則的國際比較與借鑒. 會計之友. 2006(5). (北大核心)

- [10] 西方商業銀行內部審計借鑒.中國內部審計.2006(4) ((北大核心)
- [11] 所得稅會計方法的國際比較.上海會計.2003(1). ((北大核心)
- [12] 債務重組損益的納稅調整評述.財會月刊.2003(1). ((北大核心)
- [13] 小議視同銷售業務的會計處理.財會月刊.2003(23). ((北大核心)
- [14] 房地產業所得稅納稅評估方法探討.中國管理資訊化.2009(20).
- [15] 淺談消費稅的納稅審查技巧.商業會計.2004(5).
- [16] 企業改組業務的納稅差異分析.商業會計.2004(1).
- [17] 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).
- [18] 股份制改造資產評估增值的差異分析.商業會計.2003(6).
- [19] 印花稅的審查技巧.審計月刊.2004(1).
- [20] 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)
- [21] 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 Paper

- [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.

Project

2018-2020: Mandatory IFRS Adoption, Corporate Governance and Tax Avoidance: International Evidence, funded by Faculty Research Grants of Macau University of Science and Technology. Principal Investigator

Other Professional Activities

Reviewer of *Journal of International Accounting, Auditing & Taxation* (ABS 3)

Honors/Awards

CPA (China) charter-holder

Teaching Excellence Award for academic year 2021/2022