

# Xiaoyu Wu



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Faculty : School of Business  
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**Dept/Fields:** Department of Accounting and  
Finance/Accounting

## Academic Qualifications

PHD: Macau University of Science and Technology; Accounting, 2021  
Master: California State University, Fullerton; Accountancy, 2010  
BA: Shenzhen University; Finance, 2005

## Working Experiences

2012-Present Macau University of Science and Technology

## Teaching Courses

Introduction to Financial Accounting  
Introduction to Managerial Accounting  
Intermediate Accounting II  
Auditing  
Advanced Financial Accounting  
International Accounting  
Accounting for Governmental & Nonprofit Entities

## Research Interest

Nonprofit organizations' transparency  
Healthcare system's efficiency analysis  
Quality of Financial Accounting Information  
Taxation

## Selected Journal Papers

- Wang, S.Y., Wu, X.Y., Li, Z.L., Zhang, J.H. (2021), Tax-Exempt Status and Associated Factors among Charitable Foundations in China; *Sustainability* 2021, 13(8), 4116

## **Major Conference Papers**

- Wu, X. Y., Fong, H. I., Wong, I.K. A. (2017), A Study of intra-national consumer behaviors in China: the role of regional wealth; Presented at the second international conference on Economic and Business Management, Shanghai, China
- Wu, X. Y., Fong, H. I., Wang, S. Y., Hong, F. L. (2016), Execution of the Dynamic Capabilities concept in China; Presented at International Conference on Engineering and Computer Science 2016, San Francisco, USA
- Wu, X.Y. (2013), The Impact of the Convergence on IFRS; Presented at 2013 International Conference on Engineering, Management Science and Innovation, Macau, China

## **Other Professional Activities.**

The Chartered Institute of Management Accountants