

# LIN Zhijun (Z.Jun)



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Faculty : School of Business  
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## ***Teaching and Research Areas :***

Financial Management, Accounting, Auditing, Corporate Governance,

## ***Education***

Xiamen University/ College of Economics/ Ph.D in Economics(Accounting)  
( The first Ph.D in Economics and Accounting in China, 1985 )  
The University of Saskatchewan, Canada/ School of Business Administration/  
MSc. in Business Administration  
Xiamen University/ College of Economics/ Mater of Economics ( Accounting )  
Fujian College of Finance and Economics/Accounting (undergraduate)

## ***Teaching Experiences***

2018.3 ----- Macau University of Science and Technology/ Vice President  
2017.2 -2018.2 Macau University of Science and Technology/Associate Vice President  
2015 – present Macau University of Science and Technology/School of Business/Dean, Professor  
2003 - 2014 Hong Kong Baptist University/ Dept. of Accountancy & Law/ Head and professor  
2012- 2014 Hong Kong Baptist University/School of Business/ MBA Program/ Associate Director  
2005 - 2014 Hong Kong Baptist University/School of Business/ MSc. In Applied Accounting &  
Finance/alternative Program Director  
1998 - 2003 Hong Kong Baptist University/ Dept. of Accountancy & Law/ Associate Professor  
1996 -1998 The University of Hong Kong/ School of Business/ Associate Professor  
1990-1998 The University of Lethbridge, Canada/ Faculty of Management/ Lecturer,  
Associate Professor (1995 tenured)  
1989-1990 The University of Illinois, USA/School of Business/ Visiting Scholar  
1988-1989 Stanford University, USA/School of Business/Visiting Scholar (sponsored by  
The Ford Foundation, USA)  
1982-1988 Xiamen University/College of Economics/Lecturer, Associate Professor

## ***Representative Publications***

### ***Journal Articles (selected papers for recent years ):***

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), 17(1):3-42

**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*, (SSCI), 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*

**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*, 26:117-127

**Z.Jun Lin**, (2010) Audit Committee Essentials (Book Review), *The International Journal of Accounting*, (SSCI), 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*, (SSCI)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

**Z.Jun Lin**, and M.Liu, (2009) The Determinants of Auditor Switching from the Perspective of Corporate Governance in China, *Corporate Governance: An International Review*, 17(4):476-491

**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

**Z.Jun Lin**, M. Liu and X. Zhang, (2007) Development of Corporate Governance Practices in China, *The Company Lawyer*, 28(7):195-203

**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,

***Academic Books / Monographs:***

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

Ge, Jiasu and **Z.Jun Lin** (2011, 2006, 2001) *Contemporary Western Accounting Theory* (in Chinese), Xiamen University Press. (ISBN 7-5615-1704-1/F.267) .

Ming Liu and **Z.Jun Lin** (2008), *Corporate Governance, Auditor Choice and Auditor Switch: Evidence from China*. (in English), published by VDM Verlag Dr. Muller Aktiengesellschaft & Co. KG, Saarbrücken, Germany.

**Z.Jun Lin** (2000) *The Principles and Applications of Accounting Information System*, (in Chinese), Dongbei University of Finance and Economics Press, China, (ISBN 7-81044-614-22/F.276)

**Z.Jun Lin** and L.Z. Xu, (1999) *Accounting Information System* (in Chinese), Wunan Books Co., Taiwan, (ISBN 957-11-1353-0),

**Z.Jun Lin**, D.Yang and L.Wang (1998) *Accounting and Auditing in China*, (in English) Ashgate Publishing (UK) Ltd. London, (ISBN 1-84014-048-8)

**Z.Jun Lin** (1997) *Management Accounting*, (in Chinese) Wunan Books Co., Taiwan, (ISBN 957-11-1353-0)

**Z.Jun Lin** (1997) *Exercises to Management Accounting*, (in Chinese), Wunan Books Co., Taiwan, (ISBN 957-11-1354-9)

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

**Z.Jun Lin**, *Western Auditing Theory and Practices* (in Chinese), China Auditing Publishing House, 1995, ISBN 7-80064-415-4/F.279,

**Z.Jun Lin**, *Auditing: Theory and Practices*, (in Chinese), Wunan Books Co., Taiwan, 1999, ISBN 9571117897, 9789571117898 (470 pages)

**Z.Jun Lin**, S.Z. Huang, and S.H. Chen, (1990) *Western Financial Accounting*, (in Chinese) China

Foreign Economics and Trades Press, Beijing

**Z.Jun Lin**, and X.J. Su (1989) Auditing in Western Countries (in Chinese), Xiamen University Press, Xiamen

**Z.Jun Lin**. (1988) Accounting Postulates, Accounting Principles and Accounting Standards, (in Chinese), Economics Sciences Press, Beijing

**Book Chapters:**

**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

**Conference proceedings:** (over 50)

**Recent Research Projects (in the recent 5 years):**

Match with The State's 'Thirteenth Five-Year' Development Plan: Study on Industrial Restructuring and Development in Macau, (對接國家 '十三五' 規劃：澳門產業發展策略研究), National Institute of Research on Hong Kong and Macau (全國港澳研究會), 2016

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

Study on The Innovative Strategic Quality Cost Management Systems for Enterprises in China (我国企业创新型战略质量成本管理体系研究), National Natural Sciences Foundation (国家自然科学基金会), (Grant approval #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

***Membership of Academic Associations and community services:***

- \* Certified Public Accountant (CPA), American Institute of Certified Public Accountants, (AICPA) 1995 ---,
- \* Certified Public Accountant (CPA), Chinese Institute of Certified Public Accountants, (CICPA), 1988 ---
- \* Certified Management Accountant (CMA), Institute of Certified Management Accountants (ICMA, Australia), 2003 ---
- \* Chartered Global Management Accountant (CGMA), AICPA, 2014 --
- \* Fellow Certified Public Accountant (FCPA), CPA Australia, 2015--
- \* Member, Financial Reporting Review Panel, Department of Financial Services and the Treasury, The Government of HKSAR, 2010.7–2015.7
- \* Vice-chairman, Overseas Cooperation Committee, The China Society of Accounting, 2014 ---
- \* International Association of Accounting Education and Research (IAAER), 1992---
- \* American Accounting Association (AAA), and AAA's International Section, 1990---
- \* Academy of Accounting Historian (USA) 1992---
- \* Vice president, Great China Region Affairs, Australian Institute of Certified Management Accountants, 2016--
- \* Chairman, Education Committee, Hong Kong Branch, Australian Institute of Certified Management Accountants, 2014 ---2015
- \* North American Association of Chinese Accounting Professors 1992---
- \* Hong Kong Association of Academic Accountants (HKAAA), President, 2009.9 --2012.8
- \* Member, The Accountancy Training Board, Vocational Training Council, Government of HKSAR, 2007—2011
- \* Member, Financial Reporting Standard Committee, Hong Kong Institute of Certified Public Accountants, 2005-2006
- \* Chief Examiner, *Hong Kong Financial Accounting*, Hong Kong Institute of Chartered Company Secretaries, 2005-2007