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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

2018.3 – 現職 澳門科技大學 / 副校長
2017.2 –2018.2 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)
1989-1990 美國伊利諾伊大學/商學院/訪問學者
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)
1982-1988 廈門大學/經濟學院/講師, 副教授

學術成果

期刊文章 (近些年部分論文):

楊世忠、林志軍、胡洋洋, 战略质量成本管理: 质量成本管理新发展[J] 《管理会计研究》, 2018, No. 2. 15-25

段遠剛, 林志軍, 2018. 質量成本管理對企業績效影響的實證研究. 《經濟與管理研究》, 2018. 2. Vol. 40(2): pp. 120-130. (北大核心期刊)

- 馬元駒、林志軍, 2018. 利潤貢獻損益確定模式的邏輯基礎及其構建—基於收入與費用配比邏輯的分析框架, 《會計研究》, 2018. 1. pp. 24-31 (CSSCI)
- 陳波、楊世忠、林志軍, 2017, 通用目的水核算在我國應用的潛力、障礙和路徑—以北京密雲水庫為例, 《中國會計評論》, 2017. 3., Vol. 15(1), pp. 89-110 (北大核心期刊)
- 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
- 林志軍**, 2017, 中國企業建立戰略質量成本管理體系的研究, <<中國財政>>, No. 5
- 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
- Lin. Z. J.**, M.Liu and C. Noronha, 2016. The impact of corporate governance on informative earnings management in the Chinese market, *ABACUS*, Vol. 52 (3): 568-609, (SSCI)
- 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*, 26:117-127

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

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* (UK), 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

學術專著:

龐川、**林志軍**、宋雅楠主編 (2019) 巴西投資環境報告，經濟科學出版社，北京。ISBN：978-7-5218-0445-4. (317頁，450000字)

顧學明、**林志軍**、林廣志主編，(2018) 中國與葡語國家經濟合作藍皮書，中國社會文獻出版社

Zhijun Lin, (editor), (2017). *The Routledge Handbook of Accounting in Asia*, Routledge, The UK, ISBN: 978-1-138-18903-4

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 21st Century: A Canadian Experiment, in Accounting Education for the 21st 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):

林志軍等 (項目主持人) 2019-2020 “基於區塊鏈與人工智能的資訊內容分發和媒體社交平台激勵機制關鍵技術研究” 澳門科學技術發展基金, 0015/2019/A, 2019-2021

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

劉景松、林志軍等（項目主持人）2018-19 “澳門建設中西文化匯融交流基地研究”，全國港澳研究會。

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. Chairman, Logistics and Supply Chain Innovation Alliance of Guangdong-Hongkong-Macau Great Bay Area (粵港澳大灣區物流與供應鏈創新聯盟) 2019.3—
2. Executive Director, Macau Institute of Innovation and Development(澳門創新發展研究會), 2018.9—
3. 澳門區塊鏈應用研究所負責人, 2018.5 ---
4. 中國會計學會海外學術交流委員會/副主任委員, 2014 ---
5. 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
6. 澳洲註冊管理會計師協會中國事務副主席 2017—
7. 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—2017
8. 國際會計教育與研究協會(IAAER)/會員, 1992---
9. 美國會計學會(AAA), 及其國際事務分會/會員, 1990---
10. 會計史學家學會(USA)/會員 1992---
11. 北美中國會計教授會/會員, 1992---
12. 香港會計教授學會(HKAAA)/會長 (2009.9 --2012.8) /理事會委員 1999--2008
13. 香港特區政府職業培訓理事會會計培訓委員會/會員, 2007—2011
14. 香港會計師公會(HKICPA) 財務報告準則委員會/委員, 2005-2006

15. 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) and CIMA(UK), 2014---
- * 澳洲註冊管理會計師 (CMA) / (ICMA), 2003 ---
- * 澳洲資深註冊會計師 (FCPA) / (CPA Australia), 2015 ---