The following articles are available in full text upon request.

Contents	Authors
Volume 7, Number 4, December 2005	
Abnormal Audit Fees and the Improvement of Unfavourable Audit	Charles Jie Ping Chen, Xijia
Outcomes	Su, and Xi Wu
Firm Performance's Combinations and Differences, and Timeliness of	
Actual and Scheduled Disclosures of the Third-Quarter Report: 'Good	Yuejun Tang
News', 'Bad News', and Information Manipulation by Managers	
The Pricing for Rights Offerings and Firm Value Under Dual Class	Kai 7h
Ownership	Kai Zhu
Volume 7, Number 3, September 2005	
The Impact of Earnings Management on Accounting Conservatism:	Yuanpeng Li and Ruoshan
Empirical Evidence from Listed Companies in Mainland China	Li
Ownership Structure and Stock Price Co-Movement: Evidence from the	7
Chinese Stock Market	Zengquan Li
Controlling Shareholder, Tunnelling, and Investor Protection: Evidence	
from Related-Party Asset Acquisitions in Mainland China	Jiangang He and Feng Liu
Volume 7, Number 2, June 2005	
The Wealth Effect of the Acquisition of Listed Companies: The	\(\tau_{\text{i}} \)
Explanations Based on Signalling Theory and Efficiency Theory	Yiqiang Fang and Lijun Xia
Proxy for Stock Manipulation and Its Implications in Pricing Mechanism:	Guihua Lu and Chi-Wen
Empirical Evidence from the Chinese Stock Market	Jevons Lee
Debt, Corporate Governance, and Accounting Conservatism	Zheng Sun, Fengwei Liu,
, ,	and Hui Wang
Volume 7, Number 1, March 2005	
An Empirical Investigation of Analysts' Earnings Forecasts in China's	Donghui Wu and Zuyun
A-share Markets	Xue
Auditor Tenure and Auditor Independence: Evidence from the Chinese	Xinyuan Chen, Lijun Xia,
Securities Market	and Yiqiang Fang
The Determinants of Price Volatility in China's Commodity Futures	Yu Xin, Gongmeng Chen,
Markets	and Michael Firth
Volume 6, Number 4, December 2004	
Ownership Structure and Firm Performance in China: A Survey	Xin-yuan Chen, Dong-hua
	Chen, and Kai Zhu
Ownership Structure and Cash Dividend Payout Policy: Evidence from	Zengquan Li, Zheng Sun,

Experience, Knowledge, Ability and EDP Auditing Judgment	Ling Qian
Performance: Experimental Research	
Volume 6, Number 3, September 2004	
Institutional Ownership and Dividend Policy: Evidence from the Chinese	Xuyang Hu and QiuJing Wu
Stock Market	rayang ra ana gaoing va
Asset Impairment Write-downs, Retroactive Adjustments, and Market	Xiang Cai, Hai-yan Zhang
Reactions	
The Value Relevance of Three Alternative Earnings Measures	Muhua Liu
Volume 6, Number 2, June 2004	
Large Shareholders' Behaviour in Rights Offerings and Subsequent Firm	Honggi Vuon
Performance	Hongqi Yuan
A Study of the Effect of Information Flows on Price Volatility in China's	Vue Den and Chinana Wu
Stock Market	Yue Pan and Shinong Wu
Earnings Management and Changes in the Accounting Standard on Bad	Zhenyu Shen, Jinsheng
Debt Provisions – Evidence from Chinese Listed Firms	Wang, and Shuang Xue
Volume 6, Number 1, March 2004	
The Effect of the Suspension of IPOs in Shenzhen on the Volatility	Liuyan Zhao and Yiming
Transmission across Shenzhen and Shanghai Exchanges	Wang
Fundamental Information, Earnings Quality, and Future Earnings:	
Empirical Evidence from China's A-Share Listed Companies	Jianbo Zhou
Disclosure Policy and Price Volatility: A Theoretical Description and	Xiangmin Chen and
Empirical Tests of the 'Filter Effect'	Jianghui Lin
The Internationalisation of Accounting Education under Economic	
Globalisation	Jialin Xu
Volume 5, Number 4, December 2003	
Does Ownership Structure Affect the Issuance of Audit Opinions? :	Yuetang Wang and Ziye
Empirical Evidence from Chinese Stock Market	Zhao
Corporate Peformance, Control Transfer and Management Turnover —	Zengquan Li and Chunyan
An Empirical Research Based on China's Securitieis Market	Yang
Multi-Period Prediction Research of Corporate Financial Distress	Ming Zhang and Yan Zhang
Information Content of Earnings' Warnings	Yihong Jiang, Xun Tong,
	and Xia Yang
Volume 5, Number 3, September 2003	
Analysis on the the Factors Affecting IPOS' Policy Selection for the Right	
to Land Use: Empirical Study into SSE-listed A Share Companies	Jianxin Geng and Bin Chen

Supplementary Audit Patterns and Auditor Independence: Evidence from China's B Share Market	Shuang Li and Xi Wu
Long-run Performance Following Rights Issues: Evidence from China	Hongqi Yuan
Empirical Study on Post-IPO Long-run Performance in the Chinese Stock	Zhongguang Bai and Wei
Market	Zhang
Volume 5, Number 2, June 2003	
Underwriter Reputation and Venture Capital Effects on Long-term	Roger C.Y. Chen and
Performance of Initial Public Offerings in Taiwan	Shih-Ming Chung
The Auditor-Client-Public Relationship and Avoidability of Non-Standard	Line M/.
Unqualified Opinion	Lina Wu
Application of Earnings Management Measuring Models in the Chinese	Lijun Xia
Stock Market	V' 0-1 01 W 1
A Review of the Empirical Accounting Research in China	Xiang Cai, Chi-Wen Jevons
	Lee, and Weiguo Zhang
Volume 5, Number 1, March 2003	
Price Response, Corporate Performance, and Control Transfer: The	Zheng Sun and Zengquan
Empirical Evidence from China's Listed Companies	Li
Managers' Susceptibility to Biased Learning from Experience: An	Rong-Ruey Duh, Chee W.
Experimental Investigation	Chow, and Susana Yuen
An Empirical Study on the Privatization of CPA Firms and their	Cong Yi
Subsequent Performance	
Volume 4, Number 4, December 2002	
Audit Opinion Modification and Its Regulation: Empirical Evidence	Shuang Li and Xi Wu
An Empirical Analysis of Price Differences Between A Shares and B	Gongda Zou and Langnan
Shares in China	Chen
Equity Valuation of Loss Firms	Shuang Xue
Volume 4, Number 3, September 2002	
A Study on the Estimation, Assessment, Adjustment, and Prediction of	Shinong Wu and Xusheng
Systemic Risk for Common Stocks in China	Li
The Effect of Non-Negotiable Shares Release on Stock Prices: Evidence	Yong Gu, Chongfeng Wu,
from the Distribution of Rights Issues	and Dali Leng
An Empirical Analysis of the Performance of Securities Investment Funds	Xinyuan Chen, Tianyu
	Zhang, and Feng Chen
Volume 4, Number 2, June 2002	
Do Price Limits Distort Stock Price Behaviour? — New Evidence from	Linxiang Wu and Longbing
China's Stock Market	Xu

A Research on the Information Content of Fixed Asset Investment —	Zhengfei Lu and Minghui
Evidence from China's A-Share Market	Huang
An Empirical Investigation into the Quality and Motivation of Qualitative	Yiming Hu, Xiao Chen, and
Information Disclosed by China's Listed Companies — Evidence from	Yongfeng Lin
Disclosure of WTO Impact	Tongleng Lin
Volume 4, Number 1, March 2002	
An Empirical Study on the Correlation Between Earnings Management	Yongkui Zhang and Feng
and Auditing Opinion	Liu
An Empirical Study of IPO Effect of China's Stock Market	Jianqiao Hong and Zhaohui Chen
Information Content of the Audit Opinion in the Stock Market: Empirical	Maihua Ohan
Evidence from 1995-1999 Annual Reports of the Listed Companies	Meihua Chen
Volume 3, Number 4, December 2001	
A Maritim and a to the constitute Annahusia of Intermedianal December Traded	Chuck C.Y. Kwok, Oliver
A Multivariate Co-Integration Analysis of International Dually Traded Stocks	Meng Rui, and Steven
SIOCKS	Shuye Wang
The Economic Consequences of the Accounting-Regulation for Listed	Yuetang Wang, Zheng Sun
Companies in China: An Empirical Study	and Shimin Chen
Empirical Research on the Asset Write-Downs in Chinese Listed	7
Companies	Zengquan Li
Volume 3, Number 3, September 2001	
The Empirical Research on the Herd Behaviour of the Securities	Jun Song and Chongfeng
Investment Funds in Mainland China	Wu
An Empirical Investigation of Chinese Listed Firms' Choice of Accruals	Donghui Wu
Information Content of Loss Pre-Announcements	Shuang Xue
Volume 3, Number 2, June 2001	
An Empirical Study of the Value-Relevance of Earnings Measures	Zheng Sun and Zengquan Li
The Application and Results of Management Accounting from the	Xiongsheng Yang, Lihua
The Application and Results of Management Accounting from the Perspective of Practicing Accountants in Chinese Enterprises	Chen, Wenbing Su, Ying
	Liu, and Jia Liu
Empirical Research on Stock Characteristics of the Securities Investment	Guangcheng Wang
Funds	
Volume 3, Number 1, March 2001	
Identifying and Developing Topics for Research and Publication: A	Chee W. Chow, Shifei
Sharing of Experiences and Insights by Highly Published Overseas	Chung, and Ramesh
Chinese Accounting Scholars	Narasimhan

Security Design and the Lead-Lag Relation between Stocks and Derivatives	Paul Brockman
Foreign Investment, Market Segmentation and Volatility in the Emerging Chinese Stock Market	Sunil Poshakwale
Volume 2, Number 4, December 2000	_
Research on First Day's Abnormal Returns of IPOs in China's Securities Market	Li Liu and Wende Li
A Study of Cross Sectional Variation in the Stock Market's Reaction to Corporate Investment Decisions	Mark Huson, Randall Morck, Gary Smith, and Wayne W. Yu
A Study of Financial Management in Chinese Enterprises: Where Has It Developed?	Yiming Hu and Qingsheng Zeng
Volume 2, Number 3, September 2000	-
The Learning Level Emphasis in Chinese University Accounting Courses: Exploratory Evidence from Final Examinations	Chee W. Chow, Marian Tong, and Lloyd Yang
Predicting Financial Distress in Chinese Listed Firms	Xiao Chen and Zhihong Chen
Issues in Developing Accounting Standards in China: A Contextual Perspective	Mingchuan Ren and David Alexander
Net Profit Variance of B-Share Companies Between the Report by	
Chinese Accounting Standards and the Report by International Accounting Standards	Dongping Li
Volume 2, Number 2, June 2000	
Identifying Research Questions on Regulation and the Accounting Profession in China	Wanda A. Wallace
Cross-sectional Determinants of Price-to-book Ratios: Evidence from Hong Kong	Richard Chung and Jeong-Bon Kim
The Earnings Management by Chinese A-share Firms in the IPO Process	Shu Lin and Minghai Wei
Accounting Research in China from 1949 to 1999: Review and Comment	Wenxian Zhang
Volume 2, Number 1, March 2000	_
Exploring the Extensiveness, Effects, and Causes of and Remedies for Escalation in Chinese Business Enterprises	Chee W. Chow, Vidya N. Awasthi, and C. Patrick Fleenor
Does Acquisition through Exchange of Stock Increase Shareholders' Wealth? –A Case Study	Xinyuan Chen and Donghua Chen
An Analysis of the Development and Current Situation of the Civil Legal Liabilities of CPAs in China	Ruoshan Li and Hong He

Activity-based Costing and Its Application in Chinese Enterprises	Pingxin Wang, Qinglu Jin, and Dagang Ke
Volume 1, Number 2, September 1999	
Financial Markets and Financial Accounting	Philip Brown
Asset Valuation and Related Account Adjustment in China's Securities Market	Jianxin Geng
Teaching and Writing Cases	Kenneth A. Merchant
Is Accounting Information Useful in Management Decision-making in China	Chaomi Zhang and Yan Zhang
The Information Content of Dividend Announcements in China's Stock Market	Gang Wei
Volume 1, Number 1, March 1999	
Issues in the Development of the Accounting Profession in China	Yunwei Tang
Audit Judgment Research — Overview and Opportunities for Research in China	Ken T. Trotman
China's State Enterprise Reforms and the Formation of High Financial Leverage in State Enterprises	Zhenfei Lu
The Role of a Corporate Bond Market in an Economy — and in Avoiding Crises	Nils H. Hakansson
Survey and Analysis of Undergraduate Accounting Education Reform in China	Hanwen Chen, Zhiyi Lin, and Guangyuan Wang