

# 2026 Journal of Contemporary Accounting & Economics (JCAE) Doctoral Consortium

## 8 January 2026 (Thursday)

Venue: VIP Hall 贵宾厅 · Swan Lake Hotel  
Master of Ceremonies: Prof Shuran Zhang

Time	Event
0900-0930	Registration (with morning coffee)
0930-0935	<b>Welcome Remarks</b> <b>Prof. Xinyu Wu</b> , Anhui University of Finance and Economics
0935-1005	<b>Doctoral Presentation 1</b> <b>How the Generative AI is Shaping Voluntary Disclosure: Evidence from AI-generated Text in Earnings Preparation</b> Presenter: <b>Mengxiang Ye</b> , The Hong Kong Polytechnic University
1005-1035	<b>Doctoral Presentation 2</b> <b>Tracing the Dynamics of Extrapolative Belief: Evidence from Social Media</b> Presenter: <b>Yao Tong</b> , The Hong Kong Polytechnic University
1035-1055	<i>Tea Break</i>
1055-1125	<b>Doctoral Presentation 3</b> <b>Climate Risks and Financial Stability: Evidence from Heterogeneous Panel Quantile Factor Model</b> Presenter: <b>Shiwen Huang</b> , University of Macau
1125-1155	<b>Doctoral Presentation 4</b> <b>Intelligent Manufacturing and the Pricing of Audit Risk: Evidence from Natural Disasters</b>  Presenter: <b>Siqi Chen</b> , University of Macau
1200-1335	<i>Lunch</i>
1335-1405	<b>Doctoral Presentation 5</b> <b>External Evaluation and Financial Restatement: An Environmental Perspective</b> Presenter: <b>Sihao Ji</b> , Anhui University of Finance and Economics
1405-1435	<b>Doctoral Presentation 6</b> <b>The Impact Mechanism of Executives' Risk Preference on Organizational Resilience: Empirical Evidence from Chinese Listed Companies</b> Presenter: <b>Chenglei Guo</b> , Anhui University of Finance and Economics

### Time Allocation

Doctoral Presentation (30 mins): 20 mins for presenter and 10 mins for Q&A

## 2026 Journal of Contemporary Accounting & Economics (JCAE) Annual Symposium

9-10 January 2026 (Friday-Saturday)

Keynote/ Plenary Sessions/ Practitioner Forum: Yangtze River Hall 长江厅

Concurrent Sessions: Huangshan Hall 黄山厅/ VIP Hall 贵宾厅

Master of Ceremonies: Prof Shuran Zhang

### 9 January (Friday)

Time	Event	Venue
0830-0900	Registration (with morning coffee)	
0900-0910	<b>Welcome Remarks</b> Prof. Hongjun Zhu, President, Anhui University of Finance and Economics	
0910-1010	<b>Keynote:</b> Prof. Kevin Tseng, School of Accountancy, Chinese University of Hong Kong	
1010-1055	<b>Plenary 1: Natural Disasters and Financial Analysts: The Impact of Hurricanes on Earnings Forecasts</b> <i>Yuting Ning, The University of Auckland</i> <i>Hui Zhou, The University of Auckland</i>  Presenter: Hui Zhou, The University of Auckland Discussant: Yi Xiang, The Hong Kong Polytechnic University	Yangtze River Hall 长江厅
1055-1100	Group Photo	
1100-1120	Tea Break	
1120-1205	<b>Plenary 2: More words, less efficiency? Text information disclosure and resource allocation efficiency under China's registration system</b> <i>Meijun Ning, North China University of Technology</i> <i>Dongxu Zhang, Anhui University</i>  Presenter: Meijun Ning, North China University of Technology Discussant: Cheng Zeng, The Hong Kong Polytechnic University	Yangtze River Hall 长江厅
1205-1250	<b>Plenary 3: Do firms go digital to escape the jungle? The role of biodiversity risk in shaping digital transformation</b> <i>Kexin Qiu, Macau University of Science and Technology School of Business</i> <i>Kasoi Cheong, Macau University of Science and Technology</i>  Presenter: Kasoi Cheong, Macau University of Science and Technology Discussant: Gang Cao, Anhui University of Finance and Economics	
1250-1415	Lunch	
1415-1545	<b>Concurrent 1</b> <b><u>1A: Social capital, government, and the public sector</u></b> Moderator: Ruoyu CHEN, Anhui University of Finance and Economics  <b>Accounting Expertise in Healthcare</b> <i>Jianing Jiang, Shanghai Jiao Tong University</i> <i>Shushu Jiang, National University of Singapore</i> <i>Michael Shen, City University of Hong Kong</i>  Presenter: Jianing Jiang, Shanghai Jiao Tong University Discussant: Zichen Tian, Singapore Management University	Huangshan Hall 黄山厅

Time	Event	Venue
1415-1545	<p><b>The Effect of Mandatory ESG Disclosure on Local Government Green Subsidy Decisions: Evidence from China</b></p> <p><i>Ruiyao Xu, Capital University of Economics and Business</i>  <i>Yige Jin, Xiamen University</i>  <i>Zichen Tian, Singapore Management University</i>  <i>Bozhi Xu, The Chinese University of Hong Kong</i></p> <p>Presenter: Zichen Tian, Singapore Management University  Discussant: Yu Hu, University of Macau</p> <p><b>Does Social Capital Accelerate Firms' Adjustment Speeds Towards Optimal Tax Levels?</b></p> <p><i>Yu Hu, University of Macau</i>  <i>Rong Huang, University of Macau</i>  <i>Desmond Yuen, University of Macau</i></p> <p>Presenter: Yu Hu, University of Macau  Discussant: Jianing Jiang, Shanghai Jiao Tong University</p>	Huang shan Hall 黄山厅
1415-1545	<p><b><u>1B: Corporate culture and management attributes</u></b></p> <p>Moderator: Sheng Cao, Anhui University of Finance and Economics</p> <p><b>Import Competition and Corporate Culture</b></p> <p><i>Cong Wang, Huazhong Agricultural University</i>  <i>Yue Xiang, Durham University</i></p> <p>Presenter: Yue Xiang, Durham University  Discussant: Alex Xiong Li, University of Science and Technology of China</p> <p><b>Common Roots, Common Vision? CEO–CFO Commonality in Finance Functional Backgrounds and Firm Value</b></p> <p><i>Minjoo Lee, Yonsei University</i>  <i>Doocheol Moon, Yonsei University</i>  <i>Liyao Ally Zhang, Yonsei University</i></p> <p>Presenter: Minjoo Lee, Yonsei University  Discussant: Yue Xiang, Durham University</p> <p><b>Can CEO Trust Tendency Substitute for Trade Credit as an Implicit Product Warranty?</b></p> <p><i>Alex Xiong Li, University of Science and Technology of China</i>  <i>Yi Liu, Trent University</i>  <i>Xingqiang Yin, Xi'an Jiaotong University</i></p> <p>Presenter: Alex Xiong Li, University of Science and Technology of China  Discussant: Minjoo Lee, Yonsei University</p>	VIP Hall 贵宾厅
1545-1605	<i>Transition of Location/ Tea Break</i>	
1605-1650	<p><b>Plenary 4: CEO Organizational identification and Stock Price Crash Risk</b></p> <p><i>Xiaojian Tang, Nanjing Agricultural University</i>  <i>Kuang-Ta Lo, National Chengchi University</i>  <i>Stephanie Tsui, National Chengchi University</i></p> <p>Presenter: Stephanie Tsui, National Chengchi University  Discussant: Te-Feng CHEN, The Hong Kong Polytechnic University</p>	Yangtze River Hall 长江厅

Time	Event	Venue
1650-1750	<b>Forum with Industrial practitioners</b> Presenters: Qingbin Meng, Renmin Business School, Renmin University of China Kun Liang, Chairman, Sino Protection(Hefei) Medical ProductsCo., Ltd Menglin Li, Party Committee Secretary and Executive Director, Central New Energy Holding Group Limited Moderator: Zhong Liang, Director of the Research Office, Anhui University of Finance and Economics	Yangtze River Hall 长江厅

1750-1800	<b>Closing of Day 1</b> Prof. Nancy Su, Head, School of Accounting and Finance, The Hong Kong Polytechnic University	
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1815	<i>Dinner</i>	
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## 10 January (Wednesday)

Time	Event	Venue
0905-0915	<b>Welcome Remarks</b> Prof. Bing Wang, Vice President, Anhui University of Finance and Economics	
0915-1000	<b>Plenary 5: Trade Policy Uncertainty and Customer Identity Disclosure: Evidence from China</b>  <i>Jingjuan Ma, Hunan University of Technology and Business</i> <i>Jingmin Chen, Hunan University of Technology and Business</i> <i>Jing Xu, Zhejiang Wanli University</i> <i>Deborah Adjei Bimpheh, Zhongnan University of Economics and Law</i> <i>Dunli Zhang, Zhongnan University of Economics and Law</i>  Presenter: Dunli Zhang, Zhongnan University of Economics and Law Discussant: Qingsong Hou, Anhui University of Finance and Economics	Yangtze River Hall 长江厅
1000-1045	<b>Plenary 6: The impact of information disclosure of data assets on capital market resilience: Evidence from China</b> <i>Zhili Tian, Capital University of Economics and Business</i> <i>Na Li, Capital University of Economics and Business</i> <i>Xiang Yan, Anhui University of Finance and Economics</i>  Presenter: Na Li, Capital University of Economics and Business Discussant: Xiaoqiao Wang, The Chinese University of Hong Kong (Shenzhen)	
1045-1105	<i>Transition of Location/ Tea Break</i>	
1105-1235	<b>Concurrent 2</b> <b><u>2A: Employees in organizations</u></b> Moderator: Lifang Gao, Anhui University of Finance and Economics  <b>Voices of the Public Workforce: Employee Disclosures and Municipal Finance</b> <i>Zihan Guo, Peking University</i> <i>Shushu Jiang, National University of Singapore</i> <i>Zhiming Ma, Peking University</i>  Presenter: Zihan Guo, Peking University Discussant: Jingjing Xia, Wenzhou-Kean University  <b>Workplace Safety and Analysts' Forecast Pessimism</b> <i>Rong Ding, NEOMA Business School</i> <i>Zhenyang Shi, BI Norwegian Business School</i>  Presenter: Rong Ding, NEOMA Business School	Huangshan Hall 黄山厅

Discussant: Zihan Guo, Peking University

**Boss's Sin, Subordinates' Stain:**

**Reputational Spillovers and Employee Careers in the Aftermath of CFO Dismissals**

*Steven F. Cahan, University of Auckland*

*Jiaying Ge, Wenzhou-Kean University*

*Jingjing Xia, Wenzhou-Kean University*

*Rengong Zhang, University of Ottawa*

Presenter: Jingjing Xia, Wenzhou-Kean University

Discussant: Rong Ding, NEOMA Business School

Huang  
shan Hall  
黄山厅

Time	Event	Venue
1105-1235	<b><u>2B: Resource allocation, innovation, and market competition</u></b>  Moderator: Xiang Yan, Anhui University of Finance and Economics  <b>Economic Diversification and Its Determinants: Homogeneity and Heterogeneity Across Countries</b> <i>Jinlin Lin, University of Macau</i> <i>Shiwen Huang, University of Macau</i> <i>Yizun Lin, Guangdong Polytechnic Normal University</i>  Presenter: Jinlin Lin, University of Macau Discussant: Chen yuxin, Anhui University of Finance and Economics  <b>Does Stock Price Volatility Influence R&amp;D Innovation? A Quasi-Natural Experiment Using Controlling Shareholder Equity Pledges</b> <i>Zhi-Zhong Huang, Nanjing University</i> <i>Qun Xi, Sanya University</i> <i>Yun Zhang, Jiangsu University</i>  Presenter: Yun Zhang, Jiangsu University Discussant: Jinlin Lin, University of Macau  <b>Can Supply Chain Finance Enhance Corporate Market Competitiveness? Examination from the Perspective of Market Position</b> <i>Chen ruoyu, Anhui University of Finance and Economics</i> <i>Chen yuxin, Anhui University of Finance and Economics</i>  Presenter: Chen yuxin, Anhui University of Finance and Economics Discussant: Yun Zhang, Jiangsu University	VIP Hall 贵宾厅
1245	<i>Lunch (with the announcement of Best Paper and Best Discussant Awards)</i>	

Time Allocation

Keynote (1 hr): 45 mins for presentation and 15 mins for Q&A

Plenary Presentation (45 mins): 30 mins for presenter, 10 mins for discussant, 5 mins for Q&A

Concurrent Presentation (30 mins): 15 mins for presenter, 10 mins for discussant, 5 mins for Q&A