

The Hong Kong Polytechnic University School of Accounting and Finance  
 PhD Students Paper Presentation at International Conferences

| Academic Year           | PhD Student            | Name of Conference  | Title of Paper (with co-authors)  |
|-------------------------|------------------------|---|---|
| 2017/18                 | HOU Fangfang, Freida   | 2017 China Financial Research Conference (10-11 Jul, 17)  | The Profitability and Investment Factors in Chinese Stock Market (Shaojun Zhang)  |
|                         | WENG Chia-hsiang, Mike | Summer School on Taxation and R&D at University of Mannheim, Germany (24-25 Jul, 2017)  | Are innovative Firms too Aggressive in Avoiding Taxes? (C.S. Agnes Cheng, Guo Peng & Qiang Wu)                              |
|                         | WENG Chia-hsiang, Mike | American Accounting Association Annual Meeting 2017 (4-9 Aug, 17)   | Are innovative Firms too Aggressive in Avoiding Taxes? (C.S. Agnes Cheng, Guo Peng & Qiang Wu)                              |
|                         | JING Jiao              | American Accounting Association Annual Meeting 2017 (4-9 Aug, 17)   | Corporate Name-Dropping and the Cost of Equity Capital  |
|                         | HU Yue                 | American Accounting Association Annual Meeting 2017 (4-9 Aug, 17)   | Opacity of Income Smoothing: International Evidence (C.S. Agnes Cheng, Shuo Li & Yuxiang Zhong)                             |
|                         | ZHANG Jian, Janus      | Accounting Horizons Special Forum Conference (3-5 Nov, 17)  | Fixing the Core, Earnings Management, and Sustainable Emergence from Distress: Evidence from China                          |
|                         | HU Ke                  | 30th Australasian Finance and Banking Conference, Sydney (12-15 Dec, 17)  | Carry, Momentum, and Anchoring on 52-week Extremes in the Foreign Exchange Market (Timothy K. Chue)                         |
| 2016/17                 | SHANG Longfei          | 2016 MFS Annual Conference, Stockholm, Sweden (26-29 Jul, 16)   | What May Drive Volatility of Volatility? (Te-feng, Chen & Ji-Chai Lin)  |
|                         | CHEN Sipeng, Steve     | American Accounting Association Annual Meeting 2017 (5-10 Aug, 16)  | A Tale of Two Distortions:  |
|                         | SHANG Longfei          | 2016 FMA Annual Conference, Las Vegas, USA (19-22 Oct, 16)  | What May Drive Volatility of Volatility? (Te-feng, Chen & Ji-Chai Lin)  |
|                         | YU Junbiao             | The 6th China Statistic Annual Conference (29-30 Oct, 16)   | The Logic Behinds Capital Depreciation Differences  |
|                         | Li Xiao, Amanda        | 2016 Accounting PhD Rookie Recruiting and Research Camp (2-4 Dec, 16)   | Audit Firm Alliances and Audit Quality: International Evidence  |
|                         | 2015/16                | XU Jin, Karen   | 2015 World Finance & Banking Symposium, Hanoi, Vietnam (17-18 Dec, 15)  |
| CHALWATI Anna           |                        | 2015 World Finance & Banking Symposium, Hanoi, Vietnam (17-18 Dec, 15)  | Accounting Conservatism and Information Environment under IFRS Adoption (Samir Trabelsi & Mariem Khalifa)                   |
| Mariem KHALIFA EP Sanaa |                        | 2015 World Finance & Banking Symposium, Hanoi, Vietnam (17-18 Dec, 15)  | Accounting Conservatism and Information Environment under IFRS Adoption (Samir Trabelsi & Anna Chalwati)                    |
| Mariem KHALIFA EP Sanaa |                        | 2015 The Tunisian Accounting and Finance Professors' Association of North America (TAFPANA) Annual Conference, Tunis, Tunisia (17-20 Dec, 15)                                 | Conditional Conservatism in Bankrupt vs. Non-Bankrupt Firms (Samir Trabelsi)  |
| WENG Chia-hsiang, Mike  |                        | Paris Financial Management Conference, France (14-15 Dec 2015)  | The Dark Side of the Moon: The Effect of Innovation on Corporate Tax Avoidance (C.S. Agnes Cheng, Peng Guo & Qiang Wu)      |
| FU Jiajia               |                        | 2016 International Accounting Section Mid-Year Meeting, Louisiana, USA (18-20 Feb 2016)   | Sophistication of the Chinese Mutual Funds and Mispricing of Accruals   |
| HU Yue                  |                        | 2016 Midyear meeting, IAS of AAA (18-20 Feb, 16)  | Aggregate Accounting Information and Political Turnover (Philip Joos)   |
| XU Jin, Karen           |                        | ICAFEL and the Joint Symposium of PolyU and NTU, Taiwan (26-27 Mar, 16)   | The Cross-Sectional Dispersion of Idiosyncratic Volatility (Timothy Chue)   |
| PECHA David             |                        | PBFEM 2016, Chengdu, China (24th Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management) (11-12 Jun, 16)   | The Efficiency of Compensation Contracting in China (K.H. Fung)   |
| Mariem KHALIFA EP Sanaa |                        | 2016 Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS), Augsburg, Germany (7-9 Jul, 16) | Corporate Social Responsibility and Cash Holdings (Anna Chalwati, Rym Mabrouk & Samir Trabelsi)                             |
| GONG Zhaoran, Jason     |                        | 2016 FMA Asia/Pacific Doctoral Student Consortium, Sydney Australia (13-15 Jul, 16)   | How do Acquisitions Relieve Targets Financial Constraints   |
| CHALWATI Anna           |                        | 2016 TAFPANA Summer Conference, Monastir, Tunisia (16-18 Jul, 16)   | Corporate Social Responsibility and Cash Holdings (Mariem Khalifa, Rym Mabrouk & Samir Trabelsi)                            |
| SHANG Longfei           |                        | 2016 MFS Annual Conference, Stockholm, Sweden (26-29 Jul, 16)   | What May Drive Volatility of Volatility? (Te-feng, Chen & Ji-Chai Lin)  |
| LI Xiao, Amanda         |                        | American Accounting Association 2016 Annual Conference (1 Aug, 16)  | Does Accounting Quality Differ under Principles-Based Standards and Rules-Based Standards? (C.S. Agnes Cheng & Stephen Lin) |
| FU Jiajia               |                        | American Accounting Association Annual Meeting, New York, US (6-10 Aug, 16)   | Strategic Use of Numeric Volume in 10-K Reports   |
| PECHA David             |                        | AAA 2016 + CLTA, New York, USA (American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting) (6-10 Aug, 16)                          | Do Annual CEO Bonus Plans Spur Earnings Management?   |

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| 2014/15       |                         |   |  |
|               | WANG Meng, Macalia      | Financial Management Association (FMA) Annual Conference, Nashville, Tennessee (14-17 Oct 2014)   | Intra-Group School Ties and Fund Performance Evidence from US Hedge Fund   |
|               | LI Shuo                 | Financial Management Association (FMA) Annual Conference, Nashville, Tennessee (14-17 Oct 2014)   | Higher ERC or Higher Future ERC from Income Smoothness? – The Role of Information Environment (C.S. Agnes Cheng & Joseph Johnston)                             |
|               | Mariem KHALIFA EP Sanaa | 2014 The Tunisian Accounting and Finance Professors' Association of North America (TAFPANA) Annual Conference, Tunis, Tunisia (18-20 Dec 14)    | Information Asymmetry and Accounting Conservatism under IFRS Adoption (Samir Trabelsi, Emna Chalouati & Christy Lu)  |
|               | LI Shuo                 | European Accounting Association (EAA) Conference, Glasgow, UK (28-30 Apr 15)  | Higher ERC or Higher Future ERC from Income Smoothness? – The Role of Information Environment (C.S. Agnes Cheng & Joseph Johnston)                             |
|               | PECHA David             | Joint China Accounting and Finance Review (CAFR) & Journal of Accounting, Auditing and Finance (JAAF) Conference, Chengdu, China (15-16 May 15) | The Efficiency of Compensation Contracting in China: Do Better CEOs Get Better Paid? (Jack Fung)   |
|               | LI Xiao, Amanda         | 5th Biennial Conference of the World Accounting Frontiers Series (WAFS), Macau (27-30 May 15)   | Mandatory Adoption of IFRS in EU Countries and Corporate Cash Holdings (C.S. Agnes Cheng & Yuan Huang)   |
|               | LI Shuo                 | Canadian Academic Accounting Association (CAAA) Conference, Toronto, Ontario, Canada (28-31 May 2015)   | CEO Campaign Contribution Channels and Financial Reporting Quality (CS Agnes Cheng, Walid Safar & Tony Zhang)  |
|               | WENG Chia-hsiang, Mike  | International Conference of Taiwan Finance Association Conference, Taiwan (5-6 Jun 2015)  | Can Saving Cash from Equity Issuance Mitigate the Agency Problem of Excess Cash Holdings? Evidence from Mergers and Acquisitions (Yenn-Ru Chen & Yu-jin Huang) |
|               | LI Xiao, Amanda         | Journal of International Accounting Research Conference (JIAR), Sao Paulo, Brazil (20-21 Jul 15)  | Mandatory Adoption of IFRS in EU Countries and Corporate Cash Holdings (C.S. Agnes Cheng & Yuan Huang)   |
|               | PECHA David             | Journal of International Accounting Research Conference (JIAR), Sao Paulo, Brazil (20-21 Jul 15)  | The Efficiency of Compensation Contracting in China: Do Better CEOs Get Better Paid? (Jack Fung)   |
|               | LI Shuo                 | AAA 2015 Annual Meeting, Chicago, USA (8-12 Aug, 15)  | CEO Campaign Contribution Channels and Financial Reporting Quality (CS Agnes Cheng, Walid Safar & Tony Zhang)  |
|               | LI Xiao, Amanda         | AAA 2015 Annual Meeting, Chicago, USA (8-12 Aug 15)   | Mandatory Adoption of IFRS in EU Countries and Corporate Cash Holdings (C.S. Agnes Cheng & Yuan Huang)   |
| 2013/14       |                         |   |  |
|               | FU Jiajia               | AAA 2013 Annual Meeting, Anaheim, CA, USA (3-7 Aug 13)  | The Implication of ERC, Earnings Management to Accrual Anomaly: Evidence from China (C.S. Agnes Cheng)   |
|               | CHALWATI Anna           | Canadian Academic Accounting Association (CAAA) Annual Conference, Alberta, Canada (29 May - 1 Jun 2014)  | Real Earnings Management and IPO Failure Risk (Samir Trabelsi)   |
|               | Mariem KHALIFA EP Sanaa | Canadian Academic Accounting Association (CAAA) Annual Conference, Alberta, Canada (29 May - 1 Jun 2014)  | Conditional Conservatism in U.S. High- and Low- Technology Firms (Samir Trabelsi)  |
|               | Mariem KHALIFA EP Sanaa | Journal of International Accounting Research Conference (JIAR) (6-7 Jun 2014)   | Conditional Conservatism in U.S. High- and Low- Technology Firms (Samir Trabelsi)  |
|               | PECHA David             | International Accounting & Finance Doctoral Symposium (IAFDS), Trondheim, Norway (16-18 Jun 14)   | Annual CEO Bonuses, Corporate Governance Quality and Future Firm Performance   |
|               | LI Xiao, Amanda         | AAA 2014 Annual Meeting, Atlanta, USA (2-6 Aug 14)  | The Information Content of Chinese Earnings Announcement   |
|               | LI Shuo                 | AAA 2014 Annual Meeting, Atlanta, USA (2-6 Aug 14)  | Higher ERC or Higher Future ERC from Income Smoothness? – The Role of Information Environment (C.S. Agnes Cheng & Joseph Johnston)                             |

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