

SUN HONGYAN



Title : Assistant Professor
Faculty : School of Business
Email: hysun@must.edu.mo
Address : Wai Long, Taipa, Macau
Tel: (853) 8897-1920

Academic Qualification

2010-2017 Ph.D.: University of Macau; Accounting;
2001-2004 Master: University of Finance and Economics, Accounting;
1997-2001 BS/BA: University of Finance and Economics, Accounting.

Working Experience

2017-Present Assistant Professor / Macau University of Science and Technology
2015-2017 Lecture / Macau University of Science and Technology

Teaching Activities

DPME01 Empirical Research in Accounting and Finance
MBAZ03 Auditing
MBAZ06 Financial Statement Analysis
MBAZ09 Financial Accounting and Report
MBAZ12 Advanced Corporate Finance
BBAZ16005 Introduction to Financial Accounting
BBAZ16101 Intermediate Accounting I

Research Areas

Financial Accounting

Auditing

Taxation

ESG

Capital Market

Selected Publications

Journal Paper

- [1] Sun H., J. Zhang and X. Zhang, 2024. Auditors' mindset in an uncertain world: evidence from China. *forthcoming*.
- [2] Sun H., J. Zhang and X. Zhang, 2024. Does public governance matter in corporate tax avoidance? Evidence from the anti-corruption campaign in China. *forthcoming*.
- [3] Sun H., C. Zhang, J. Zhang and X. Zhang, 2022. How does mandatory IFRS adoption affect tax planning decisions? Evidence from tax avoidance distribution. *Accounting Forum*, DOI: 10.1080/01559982.2022.2106850. (SSCI, ABS 3)
- [4] Sun H., C. Yuen, J. Zhang and X. Zhang, 2020. Is knowledge powerful? Evidence from financial education and earnings quality. *Research in International Business and Finance* 52: 101179. (SSCI, ABS 2)
- [5] Zhang X., X. Liang and H. Sun, 2013. Individualism–collectivism, private benefits of control, and earnings management: A cross-culture comparison, *Journal of Business Ethics* 114(4): 655-664. (SSCI, ABS 3, FT50)
- [6] 融資約束和稅收激勵對我國中醫藥行業研發投入的影響. *中草藥*. 2020(16). (CSSCI)
- [7] 關於公司內部信息環境與避稅策略的經驗證據——對我國管理會計實踐的一點啟示. *財會月刊*. 2018(06). (北大核心)

- [8] 開放式基金流動性風險的防範策略.財務與會計.2006(7). ((北大核心)
- [9] 金融機構財務報表披露的國際比較與借鑒.財會月刊.2006(15) ((北大核心)
- [10] 投資性房地產準則的國際比較與借鑒.會計之友.2006(5). (北大核心)
- [11] 西方商業銀行內部審計借鑒.中國內部審計.2006(4) ((北大核心)
- [12] 所得稅會計方法的國際比較.上海會計.2003(1). ((北大核心)
- [13] 債務重組損益的納稅調整評述.財會月刊.2003(1). ((北大核心)
- [14] 小議視同銷售業務的會計處理.財會月刊.2003(23). ((北大核心)
- [15] 房地產業所得稅納稅評估方法探討.中國管理資訊化.2009(20).
- [16] 淺談消費稅的納稅審查技巧.商業會計.2004(5).
- [17] 企業改組業務的納稅差異分析.商業會計.2004(1).
- [18] 美國證券投資基金公司風險管理與內部控制的借鑒.商業會計.2003(8).
- [19] 股份制改造資產評估增值的差異分析.商業會計.2003(6).
- [20] 印花稅的審查技巧.審計月刊.2004(1).
- [21] 如何對投資所得的納稅進行審查. 中國審計資訊與方法.2003(7)
- [22] 平銷行為中“返利資金”的形式及審查.中國審計資訊與方法.2003(6).

Conference Paper

- [1] Hongyan Sun, Desmond C.Y. Yuen, Xu Zhang, “Government-business relationship and tax avoidance: evidence from China”, *2nd Annual International Conference on Accounting and Finance*, organized by Global Science and Technology Forum, Singapore, May 2012. (Awarded as Best Student Research Paper)
- [2] Government Intervention, Institutional Environment and Tax Avoidance: Evidence from China, with X. Zhang, *The International Conference On Advances In Economics, Social Science and Human Behavior Study*, Bangkok, Thailand, February 2015.

Project

- 2018-2020: Mandatory IFRS Adoption, Corporate Governance and Tax Avoidance: International Evidence, funded by Faculty Research Grants of Macau University of Science and Technology. Principal Investigator
- 2024-2025 Auditors' mindset in an uncertain world: evidence from China, funded by Faculty Research Grants of Macau University of Science and Technology. Principal Investigator

Other Professional Activities

Reviewer of *Journal of International Accounting, Auditing & Taxation* (ABS 3),
Accounting Forum (ABS 3)

Honors/Awards

CPA (China) charter-holder

Teaching Excellence Award for academic year 2021/2022