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Academic Qualification:

Ph.D (Economics/Accounting) (1985), College of Economics, Xiamen University. (The first Economics/Accounting Ph.D in China),

M.A (Economics) (1982); College of Economics, Xiamen University.

M.Sc in Business Administration, (1991), University of Saskatchewan, Canada,

Undergraduate (Accounting) (1979), Jimei University (since 1995)

Working Experience

2022.7-- President's Senior Advisor, and Director of Macao Center of Accounting Studies,
2018.3-2022.6 Vice President, Macau University of Science & Technology/Professor
2017.2-2018.2 Asso.V.P. Macau University of Science & Technology/Professor
2015.1–2020.6 Dean/Professor, School of Business, MUST
2019.11 -- Director, Macao Center for Accounting Studies,
2003 - 2014 Head/Professor, Dept. of Accountancy and Law, School of Business, Hong Kong Baptist University
2012- 2014 Assoc. Director, MBA Program, School of Business, HKBU
2005 - 2014 Director, MSc. in Applied Accounting & Finance Program, HKBU
1996 - 2003 Associate Professor, Professor, Dept. of Accountancy & Law, HKBU
1990 - 1998 Lecturer, Asso. Professor, Faculty of Management, The University of Lethbridge, Canada
(1994 tenured)
1988-1989 Visiting Scholar, Dept. of Economics, Stanford University (USA)
1989-1990 Visiting Scholar, School of Business, University of Illinois (USA)

1982-1988 Lecturer, Asso. Professor, College of Economics, Xiamen University

Teaching Activities

- 1) Have taught courses in accounting, auditing, financial management and corporate governance at Xiamen University, University of Lethbridge, Canada, The University of Hong Kong, Hong Kong Baptist University, and Macau University of Science and Technology, at undergraduate, master and doctoral programs levels.
- 2) Have been the principal supervisor for postgraduate students at the above universities over the past 40 years, with more than 70 master and doctoral students graduated.

Research Fields

Accounting, Corporate Finance, FinTech, Corporate Governance, Public Policy

Recent Journal Publications:

Wang, Y.D., Zhang, H.B., Huang, B.H., **Lin, Z.J.**, Pang, C. (2025). LSTM stock prediction model based on blockchain, *High-Confidence Computing*, (SCI). Available online 17 March 2025, 100316, (SCI)
<https://doi.org/10.1016/j.hcc.2025.100316>

Zhang, Q.D. and **Lin, Z.J.** (2025) . Development of Corporate Governance Practices and Capital Market Reforms in China, *Journal of Comprehensive Business Administration Research*. (on-line March 19, 2025)

Zhang, H.M., Zhang, C., & **Lin, Z.J.** (corresponding author) & Fan, Di. (2025). Major Customer Reliance and SG&A Cost Sensitivity, *Accounting and Finance*, (SSCI) (on-line, Feb. 28, 2025)
<https://doi.org/10.1111/acfi.70008100171263>

邓楚瑶、林志军、张启迪， (2025). 管理层激励与企业可持续发展的实现途径——内外双重路径检验. 《湖南师范大学自然科学学报》 (CSSCI) (online 2025.1.10)

Lin, Z., B. Y. Song, & Z. Tian. (2024). Reputable inside directors and internal control effectiveness. *European Accounting Review*, (SSCI, ABS 3). 33(4), 1197-1226.

Jing, Q.; Zhang, T.Y. & **Lin, Z.J.** (2024) How do corporate patenting strategies adapt to public health crises? *Applied Economics*, (SSCI), DOI: 10.1080/00036846.2024.2399810,

Lin, Z., Zhang, Q.D. and Deng, C.Y. (2024). Multiple Large Shareholders and ESG Performance: Evidence from Shareholder Friction. *Sustainability*, (SSCI) 16.6558 <https://www.mdpi.com/2071-1050/16/15/6558>

邓楚瑶、林志军、张启迪，2024. 机构投资者持股会影响企业 ESG 表现吗？——来自中国上市公司的证据，《湖南师范大学自然科学学报》，2024/03/21. 20240320.1618.004

Lyu, Y.N. Yang, S.Z. and **Lin, Z.J.** (corresponding author), (2023) Analysis of the Impact of Job Burnout on Quality and Economic Benefits of Enterprises, *Journal of Economics, Management and Trade*, Vol. 29 (9), 23-38

Lin, Z.J. and Song, Y. and **Tian, Z.**, (2022). Reputable inside directors and internal control effectiveness, *European Accounting Review*. (SSCI), DOI: 10.1080/09638180.2022.2156573, (On-line 2022-12-20)

Lin, Z. and Wang, L. (2022). Impact of social trust on audit opinion shopping: evidence from China. *Journal of Business and Economic Management*. (SSCI). 10(9):222-236. DOI: 10.15413/jbem.2022.0711

Lin, Z. and L.Wang, (2022) Analyst following, financial constraint, and audit opinion shopping: From the perspective of earning management. *Journal of International Finance Management and Accounting* (SSCI).1–26. DOI: 10.1111/jifm.12163

王春新、林志军. 2022. 香港收入分配制度缺陷及其社會影響與對策建議. 《港澳研究》. (CSSCI) 36 (3) : 60-70

Xu, Senyu Huajun Tanga, **Zhijun Lin**, Jing L. 2022. Pricing and sales-effort analysis of dual-channel supply chain with channel preference, cross-channel return and free riding behavior based on revenue-sharing contract, *International Journal of Production Economics* 249, (SCI) 108506 <file:///C:/Users/zlin/Downloads/1-s2.0-S0925527322000998-main.pdf>

Xu, S.Y; Tang, H.J. and **Lin,Z.J.** 2021, Inventory and Ordering Decisions in Dual-Channel Supply Chains Involving Free Riding and Consumer Switching Behavior with Supply Chain Financing, *Journal of Complexity*, (SCI) April, 2021 (on-line). Vol. 2021. 23 pages. Article ID 5530124, <https://doi.org/10.1155/2021/5530124>

Li,K.N.; Li, Xi.; **Lin,Z.J.**; Lu,J. and Che,P.H. 2021. Fund Matching between Fund-Raisers and Investors in Financing Platform with Consideration of Default Risk. *Mathematical problems in Engineering* (SCI) (on line, December 2021).<https://downloads.hindawi.com/journals/mpe/2021/8026680.pdf>

Lin, Zhijun, Wang, Shijie and Yang, Shizhong. 2021. Influential Factors of Innovation Input Decisions: Evidence of Chinese Listed Companies, *American Journal of Industrial and Business Management*. Vol. 11(3) https://www.scirp.org/pdf/ajibm_2021031614562564.pdf

王龙梅, **林志军**, 蔡晓通, 常曦, 2021. 社会信任与审计意见购买, 《当代会计评论》(CSSCI) No14

Chen, Y.S. and **Z.J. Lin**, 2020, Business Intelligence Capabilities and Firm Performance: A Study in China, *International Journal of Information Management*, (SCI)
<https://doi.org/10.1016/j.ijinfomgt.2020.102232>

Lin, Zhijun and Ying Li, 2020, Examining the Relationship between Different Types of Information Disclosure of Foundations and Chinese Donations, *Nonprofit Policy Forum*, (ESCI) 11(3): 20190035,;
<https://doi.org/10.1515/npf-2019-0035>

Zhang, H.M., **Z.J. Lin**, M. Liu, and K. Wang, 2020. Customer concentration and over-investment, *Journal of Applied Economics*, 52/46: 5035-5045. (SSCI) ,

Yang, S.Z., Y.G. Duan, and **Lin, Zhijun** (corresponding author). 2020. Impact of quality cost management and quality management on firm performance: evidence from China. *Journal of Global Economics, Management and Business Research*, 12(2): 26-39

刘景松, **林志军**. 2019. 行稳致远:澳门成功实践“一国两制”20 周年. 《港澳研究》.(CSSCI) (01) : 23-28

马元驹、**林志军**, 2018. 利润贡献损益确定模式的逻辑基础及其构建—基于收入与费用配比逻辑的分析框架, 《会计研究》, (CSSCI), 2018.1. pp.24-31.

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

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*, (SSCI), Vol. 52 (3): 568-609,

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*, (SSCI) , 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*, (SSCI) , September, 2014, 30:1-15

Recent Book Publications :

林志軍主編，2025《澳門發展大健康產業策略研究》、澳門人出版社

林志軍、李若山、李松玉 譯，[意]盧卡.帕喬利 著，《簿記論》.(經濟學名著譯叢). 商務印書館，北京，2025

Zhijun Lin and Shizhong Yang, (2023), *Strategic Costs of Quality Management Systems in Chinese Business Enterprises*, Cambridge Scholars Publishing, UK, (July 2023) (471 pages). ISBN:1-5275-1878-7

林志軍主編，2023《澳門數字經濟發展策略研究》、澳門人出版社，（澳門基金會資助）

林志軍主編 (2022). 《澳門人口與經濟發展策略研究》. 澳門創新發展研究會. （澳門基金會資助）

林志軍主持，(2022).《粵澳深合區背景下澳門總部經濟發展策略研究》（澳門基金會資助）

林志軍、楊世忠、段遠剛（2020）《创新型企业战略质量成本管理研究》，经济科学出版社，北京

林志軍、劉景松.（2020）《澳門文化交流合作基地建設策略研究》，澳門創新發展研究會

庞川、**林志軍**、宋雅楠主编 （2019）巴西投资环境报告，经济科学出版社，北京。ISBN： 978-7-5218-0445-4.

顾学明、**林志軍**、林广志主编,(2018) 中国与葡语国家经济合作蓝皮书，中国社会文献出版社

Lin Zhijun, (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)

Other Professional Activities

Professional Qualifications

- * Certified Public Accountant (CPA), American Institute of Certified Public Accountants, (AICPA) 1995 ---,
- * Certified Public Accountant (CPA), Chinese Institute of Certified Public Accountants, (CICPA), 1988 ---
- * Certified Management Accountant (CMA and FCMA), Institute of Certified Management Accountants (ICMA, Australia), 2003 ---
- * Certified General Management Accountant (CGMA), AICPA/CIMA (UK), 2014--

Academic and Professional Organizations :

- * Chairman , Financial Management Committee of China Society of Manage Science (2022. 1--)
- * Vice President (China Affairs) , Australian Institute of Certified Management Accountants (2017 --)
- * Deputy Director, Overseas Development Committee, China Society of Accounting, (2016 ---)
- * Deputy Director, FinTech and Algorithm Committee of China Society Of Industry and Applied Mathematics, (2021. 10 --)
- * President, Logistics and Supply Chain Innovation Alliance of Guangdong-Hongkong-Macau Great Bay Area (2019.3 --)
- * President, Macau Institute of Innovation and Development, (2018.9--)

Awards :

Hu, J.S. and Z.Jun Lin, 2014, Best Paper Award, 26th Asia Pacific Conference on International Accounting Issues (New Zealand) 2014.

杨世忠、林志軍，2108. 论质量成本管理侧重点的转移及其发展 ,中国质量协会，北京。 2018.11.28-29
(获得中国质量协会 2018 年第八届中国质量学术与创新获奖论文二等奖)

刘胜强，林志軍，孙芳城，2015，融资约束、代理成本对企业 R&D 投资的影响—基于我国上市公司的经验证据， 获重庆市第十次社会科学优秀成果三等奖 (2020)

陈燕升，林志軍等. (2020) 广州市哲学社会科学“十三五”规划课题“广州推动互联网、大数据、人工智能和实体经济深度融合研究”--“优秀”(结项报告)

Patent awarded:

“一種基於 Argon2 散列函數與 SDN 的智慧城市混合網絡系統”(陳燕升、林志軍等人), 中國發明專利證書第 5988212 號 (專利號: ZL 2021 1 0110613.0) .授權公告日 2023 年 5 月 23 日。

“一種基於區塊鏈和軟件定義網絡的智慧城市網絡架構”, (陳燕升、林志軍等人)
中國發明專利證書第 5337335 號 (專利號: ZL 2021 1 0112531.X) .授權公告日 2022 年 7 月 26 日。

“一種可擴展的智慧城市物聯網模型自我管理的方法”(陳燕升、林志軍等人), 中國發明專利證書第 5571475 號 (專利號: ZL 2021 1 0110614.5) , 授權公告日 2021 年 01 月 27 日。