

BU Luofan (Luther)



Title : Assistant Professor
Faculty : School of Business
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Academic Qualification

2020-2025	Ph.D.: Hong Kong Baptist University, Accounting
2017-2020	Master: Zhongnan University of Economics and Laws, Accounting
2013-2017	BBA: Shanghai University of International Business and Economics, Auditing

Working Experience

2018-2020	Research Assistant, Hong Kong Baptist University
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Teaching Activities

Intermediate Accounting

Introduction to Managerial Accounting

Research Areas

Bank Loan Contracts

Corporate Disclosure

Corporate Social Responsibility

Human Capital in Accounting

Selected Publications

Rezaee, Zabihollah, Gaoguang Zhou, and **Luofan (Luther) Bu**. (2024). Corporate social irresponsibility and the occurrence of data breaches: A stakeholder

management perspective. *International Journal of Accounting Information Systems*, 53, 100677. (JCR Q2, cited by 6)

Wang, Xiongyuan, **Luofan (Luther) Bu**, and Xuan Peng. (2021). Internet of things adoption, earnings management, and resource allocation efficiency, *China Journal of Accounting Studies*, 9(3), 333-359. (cited by 23)

Bu, Luofan (Luther), Kam Chan, Ahum Choi, and Gaoguang Zhou. (2021). Talented inside directors and corporate social responsibility: A tale of two roles. *Journal of Corporate Finance*, 70, 102044. (JCR Q1, cited by 36)

- presented at the 8th Conference of the World Accounting Frontiers Series (WAFS) 2019, Best Paper Award, Macau SAR.

Wang, Xiongyuan, **Luofan (Luther) Bu**. (2019). International Export Trade and Enterprise Innovation – Research Based on a Quasi-natural Experiment of “CR Express”. *China's Industrial Economics* (in Chinese), 10, 10:80-98. (CSSCI, cited by 186)

Other Professional Activities

Ad-hoc Referee: *Journal of Business Ethics*, *British Accounting Review*, *Corporate Governance: an International Review*.

Honors/Awards

Mamdam Kowk Chung Bo Fun PhD Student Research Excellence Awards (2024), Hong Kong Baptist University, Hong Kong SAR.

University of Shanghai John Yuen Memorial Scholarship (2024), Hong Kong Baptist University, Hong Kong SAR.

Dean's Postgraduate Research Scholarship (2021), School of Business, Hong Kong Baptist University, Hong Kong SAR.

Lazaridis Institute Prize, CAAA Annual Conference (2020), Canada.

Best Paper Award, the 8th Conference of the World Accounting Frontiers Series (2019), University of Macau, Macau SAR.