

Xiaoyu Wu



Title : Assistant Professor
Faculty : School of Business
Email xywu@must.edu.mo
Address : Avenida Wai Long, Taipa, Macau
Tel : (853) 8897 1951

Academic Qualification

2016-2021 Ph.D.: Macau University of Science and Technology, Accounting;
2007-2010 Master: California State University, Fullerton, Accounting;
2001-2005 BS/BA: Shenzhen University, Finance.

Working Experience

2021-Present Assistant Professor / Macau University of Science and Technology
2012-2021 Lecturer / Macau University of Science and Technology

Teaching Activities

Financial Accounting; Audit; Accounting Information System; Government and Nonprofit Accounting

Research Areas

Health Economics; Strategy Management; Corporate Governance; Supply Chain

Selected Publications

- Jiabi, W., Zhu, J., Hu, K., Chen, Y., **Wu, X.**, & Zhang, J. (2025). Cost shifting or cost cutting by hospitals as response to reimbursement reform? the case of diagnosis-related groups (DRG) scheme in China. *Frontiers in Public Health*, 13, 1582001. (SSCI)
- **Wu, X.**, Wang, S., Tang, Y., Wang, J., & Zhang, J. (2025). Efficiency of the healthcare system and the impact of smoking bans: a DEA analysis of the Guangdong-Hong Kong-Macau Greater Bay Area in Asia. *Frontiers in Public Health*, 13, 1576300. (SSCI)

- Huo, X., Wang, S., Zheng, B., & **Wu, X.** (2025). R&D Subsidies and radical innovation: innovative mindset and competition matter. *Systems*, 13(4), 282. (SSCI)
- Meng, S., **Wu, X.**, & Wang, S. (2025). Political Connection Heterogeneity and Green Technological Innovation: Evidence from Chinese Listed Companies. *Systems*, 13(6), 443. (SSCI)
- Zheng, B., **Wu, X.**, Huo, X., & Wang, S. (2024). Can low-carbon cities pilot policy promote enterprise sustainable development? Quasi-experimental evidence from China. *Plos one*, 19(5), e0301317. (SCI)
- Wang, S.Y., **Wu, X.Y.**, Li, Z.L., Zhang, J.H. (2021), Tax-Exempt Status and Associated Factors among Charitable Foundations in China; *Sustainability*, 13(8), 4116. (SSCI)
- **Wu, X. Y.**, Fong, H. I., Wong, I.K. A. (2017), A Study of intra-national consumer behaviors in China: the role of regional wealth; Presented at the second international conference on Economic and Business Management, Shanghai, China
- **Wu, X. Y.**, Fong, H. I., Wang, S. Y., Hong, F. L. (2016), Execution of the Dynamic Capabilities concept in China; Presented at the World Congress on Engineering and Computer Science 2016, San Francisco, USA
- **Wu, X.Y.** (2013), The Impact of the Convergence on IFRS; Presented at 2013 International Conference on Engineering, Management Science and Innovation, Macau, China

Other Professional Activities

Chartered Global Management Accountant (CGMA)