

Fang ZHANG  
Associate Professor  
Department of Accountancy, Economics and Finance  
Email: fang@hkbu.edu.hk



## Chinese Name

張芳

## Employment

### Associate Professor

Department of Accountancy, Economics and Finance  
Hong Kong Baptist University  
1 Sept 2016 → present

## Research outputs

### **Business Revolution and Accounting Properties: A Study of Digital Transaction and Accounting Information Timeliness and Accuracy**

GUO, D., Jiu, L. & ZHANG, F., 21 Jun 2024.

Research output: [Contribution to conference](#) › [Conference paper](#) › [peer-review](#)

### **Shared the Customer, Shared the Style: Common Customer and Firm-pair Comparability**

Yu, P.-H., Jiu, L. & Zhang, F., 21 Jun 2024.

Research output: [Contribution to conference](#) › [Conference paper](#) › [peer-review](#)

### **Do Auditors Respond to Corporate Tax Enforcement? Evidence from Earnings Management through Tax Expenses**

Lin, K. Z., Shi, Z. & Zhang, F., 17 Dec 2023.

Research output: [Contribution to conference](#) › [Conference paper](#) › [peer-review](#)

### **Is Two Better Than One? - Evidence from The Two-Child Policy and Corporate Social Responsibility in China**

Jiu, L., Lin, K. Z. & Zhang, F., 26 May 2023.

Research output: [Contribution to conference](#) › [Conference paper](#) › [peer-review](#)

### **The Unintentional Consequences of Expanded Third-party Auditor Liability: evidence from Real Activities Manipulation**

Zhang, F. & Jiu, L., Jan 2023, (In preparation).

Research output: [Working paper](#)

### **Taxes and Economic Rents: The Role of Political Connection in Chinese Listed Private Firms**

Zhang, F., Aug 2019.

Research output: [Contribution to conference](#) › [Conference paper](#) › [peer-review](#)

### **The Joint Effect of Auditing and Tax Enforcement on Earnings Management Through Tax Expense**

Zhang, F., Aug 2019.

Research output: [Contribution to conference](#) › [Conference paper](#) › [peer-review](#)

### **Taxes and Economic Rents: The Role of Political Connection in Chinese Listed Private Firms**

Zhang, F., May 2019.

Research output: [Contribution to conference](#) › [Conference paper](#) › [peer-review](#)

### **Do Political Connections Weaken Tax Enforcement Effectiveness?**

Lin, K. Z., Mills, L. F., ZHANG, F. & Li, Y., 1 Dec 2018, In: Contemporary Accounting Research. 35, 4, p. 1941-1972 32 p.  
Research output: Contribution to journal › Journal article › peer-review

### **Corporate Social Responsibility, Institutional Environments, and Tax Avoidance: Evidence from a Subnational Comparison in China**

Lin, K. Z., Cheng, S. & Zhang, F., Dec 2017, In: International Journal of Accounting. 52, 4, p. 303-318 16 p.  
Research output: Contribution to journal › Journal article › peer-review

### **The Value of Political Ties Versus Market Credibility: Evidence from Corporate Scandals in China**

Hung, M., Wong, T. J. & Zhang, F., 1 Dec 2015, In: Contemporary Accounting Research. 32, 4, p. 1641-1675 35 p.  
Research output: Contribution to journal › Journal article › peer-review

### **Public versus private firm responses to the tax rate reduction in China**

Lin, K. Z., Mills, L. F. & Zhang, F., 2014, In: Journal of the American Taxation Association. 36, 1, p. 137-163 27 p.  
Research output: Contribution to journal › Journal article › peer-review

### **The value of relationship-based and market-based contracting: Evidence from corporate scandals in China**

Zhang, F., Hung, M. & Wong, T. J., May 2012.  
Research output: Contribution to conference › Conference paper

### **On the Association between Changes in Corporate Ownership and Changes in Auditor Quality in a Transitional Economy**

Chan, K. H., Lin, K. Z. & ZHANG, F., Mar 2007, In: Journal of International Accounting Research. 6, 1, p. 19-36 18.  
Research output: Contribution to journal › Journal article › peer-review

## **Grants**

## **Projects**

### **Is two better than one? - Evidence from the two-child policy and corporate social responsibility in China**

ZHANG, F. (PI)  
1/01/20 → 30/06/22

### **Taxes and Economic Rents: The Role of Political Connection in Chinese Listed Private Firms**

ZHANG, F. (PI)  
1/01/15 → 30/06/17