

## NEW MEMBERS OF EDITORIAL BOARD



### **Simon S. Gao**

School of Accounting, Financial Services and Law,  
Edinburgh Napier University Business School,  
Edinburgh Napier University, UK

Address: Craiglockhart, Edinburgh EH14 1DJ, UK,  
Phone: 44-131-4554446  
Fax: 44-131-4554460  
E-mail: [s.gao@napier.ac.uk](mailto:s.gao@napier.ac.uk)

**Prof. Simon Gao, Ph.D.**, is Professor of Accounting and Finance at Edinburgh Napier University and has led the research development of accounting and finance since 1999. He has a PhD from Erasmus University Rotterdam and an MA and a BA from Xian Jiaotong University of China. Simon has been the UK academic director of the joint Masters programme in insurance accounting based at Southwestern University of Finance and Economics in Chengdu, China since 1996. Currently Simon is the research leader of the Edinburgh Institute of Accountancy and Financial Services, and the school's PhD programme co-ordinator. Simon is a visiting and guest professor at five leading universities in China.

He has published three books and over fifty academic articles and led a number of research and consultancy projects. Simon has supervised 12 PhDs and been a

PhD/DBA external examiner at a number of British, Australian and French universities. Simon is also an external examiner for the Association of International Accountants and two UK universities. He is currently the accounting editor of *Afro-Asian Journal of Finance and Accounting* and a member of the editorial board of *International Journal of Accounting, Auditing and Performance Evaluation*, the *Journal of Finance and Management in Public Services*, *Asian Journal of Accounting*, *Enterprise Risk Management*, and *Journal of Chinese Economics and Foreign Trade Studies*.

Professor's Gao research interest areas are: Risk management and corporate governance; Social and environment reporting; Accounting and finance in China; Derivatives disclosure and accounting policy; XBRL and financial reporting; International leasing – accounting and

finance issues. His teaching areas are:

- 1) International Accounting [BA/BA (Honours) Accounting]
- 2) Management of Company Finance [BA/BA (Honours) (HK) Accounting]
- 3) Strategic Financial Management [MBA/MSc (Accounting and Finance)]
- 4) Insurance Accounting [MA (Insurance Accounting), SWUFE, China]
- 5) Insurance Investment [MA (Insurance Accounting), SWUFE, China]

*Previous Appointments of professor Gao:*  
10/95- 02/98 Senior Lecturer in Financial Services,  
Glasgow Caledonian University, UK.

01/95-09/95 Senior Lecturer in Accounting & Finance,  
Staffordshire University, UK

10/92-12/94 Lecturer in Accounting & Financial Services,  
University of Central Lancashire, UK

12/87-09/92 PhD Research Candidate,  
Erasmus University Rotterdam, The Netherlands

07/84-07/86 Associate Lecturer in Management,  
Shaanxi Institute of Technology, China

07/83-06/84 Tutor in Management,  
Shaanxi Institute of Technology, China

*Selected Research Journal Publications (since 2000):*

2012 (Lv, H. and W. Li): “Dividend Tunnelling and Joint Expropriation: Empirical Evidence from China’s Capital Market”, *The European Journal of Finance*, Vol.18, No.3-4, pp. 369-392.

2012 (with Hwang T, Owen, H): “A Two-pass Model Study of the CAPM - Evidence from the UK Stock Market”, *Studies in Economics and Finance*, Vol. 29, No. 2, pp. 89 - 104.

2012 (with Yin F, Li, W, Lv, H): “Determinants of Audit Committee Meeting Frequency: Evidence from Chinese Listed Companies”, *Managerial Auditing Journal*, Vol. 27, No. 4, pp. 425 - 444

2012 (with Wang, Z): “Are XBRL-based Financial Reports Better than Non-XBRL Financial Reports? A Quality Assessment”, *World Academy of Science, Engineering and Technology*, 64 (April): 513-518.

2012 (with Zhang, J): “How Do SMEs Build Internal Audit Capabilities? A Grounded Theory Approach”, *World Review of Business Research* Vol. 2. No. 1, pp.98–108.

2011 (with Henschel, T.): “Risk Management Practices of Scottish, Chinese and German Small and Medium-sized Enterprises (SMEs): A Cross-country Study”, in G. Marx and U. Schindler (ed.) *Unternehmensführung. Ökonomische und Juristische Aspekte*, Shaker Verlag, Aachen, Germany, pp.63-72.

2011 (with Aribi, Z.A.): “Narrative Disclosure of Corporate Social Responsibility in Islamic Financial Institutions”, *Managerial Auditing Journal*, Vol. 27 Iss: 2, pp.199–222.

2011 (with J. Zhu): “Fraudulent Financial Reporting: Corporate Behavior of Chinese Listed Companies”, in S. Susela Devi, Keith Hooper (ed.) *Accounting in Asia (Research in Accounting in Emerging Economies, Volume 11)*, Emerald Group Publishing Limited, pp.61-82

2010 (with Z.A. Aribi): “Corporate Social Responsibility Disclosure: A Comparison between Islamic and Conventional Financial Institutions”, *Journal of Financial Reporting and Accounting*, 8(2): 72-91.

2009 (with P. Joshi): “Multinational Corporations’ Corporate Social and Environmental Reporting (CSER) on

- Websites” *International Journal of Accounting, Auditing and Performance Evaluation*, Vol.19, No.1, pp. 27-44..
- 2008 (with G. Gao and T. Zhang): “Corporate Governance Reform and Firm Performance: Evidence from China”, *Research in Accounting in Emerging Economies*, Vol. 8, pp.189-209
- 2007 (with S. Li): “The Usefulness of Derivative-related Disclosure: Evidence from Major Australian Banks” *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 4, No. 4, pp 248-262.
- 2007 (with J Zhu) “Fraudulent Financial Reporting of Chinese Listed Companies and Strategies of Prevention and Control”, *Accounting Research (in Chinese)*, No.11, pp 17-23.
- 2007 (with T. Zhang & J. Zhang): “Corporate Environmental Reporting on the Web – An Exploratory Study of Chinese Listed Companies” *Issues in Social and Environmental Accounting*, Vol. 1, No. 11, pp.91-108.
- 2006 (with J. Zhang): “Stakeholders Engagement, Social Auditing and Corporate Sustainability”, *Business Process Management Journal*, Vol. 12, No.6, pp 722-740.
- 2005 (with N.S. Ahmad): “Corporate Environmental Reporting in Libya: A Study of Absence”, *Social and Environmental Accounting*, Vol. 25, No.1, pp 11-14.
- 2005 (with Z. Xiao, S. Heravi & C.Q. Cheung): “The Impact of Social and Economic Development on Corporate Social and Environmental Disclosure in Hong Kong and the UK”, *Advances in International Accounting*, Vol.18, pp 229-254.
- 2005 (with T.Y. Huang): “An Empirical Study of Cost Efficiency in the Irish Life Insurance Industry”, *International Journal of Accounting, Auditing and Performance Evaluation*, Vol.2, No. 3, pp 264-280.
- 2005 (with Z. Xiao & S. Heravi): “Determinants of Corporate Social and Environmental Reporting in Hong Kong: A Research Note”, *Accounting Forum*, Vol. 29, No.1, pp 233-242.
- 2004 (with N. Ahmad): “Changes, Problems and Challenges of Accounting Education in Libya”, *Accounting Education: An International Journal*, Vol.13, No.3, pp 365-390.
- 2003 (with M. Handley-Schachler): “Public Bodies’ Perceptions on Risk Transfer in the UK’s Private Finance Initiative,” *The Journal of Finance and Management in Public Services*, Vol. 3, No. 1, pp 25-39.
- 2003 (with M. Handley-Schachler): “Can the Private Finance Initiative be Used in Emerging Economies? - Lessons from the UK’s Success and Failure Cases,” *Managerial Finance*, Vol. 29, No. 5/6, pp 36-51.
- 2003 (with M. Handley-Schachler): “Culture and Accounting History – Confucianism, Feng Shui and Buddhism in Chinese Accounting History,” *Accounting, Business and Financial History*, Vol.13, No. 1, pp 41-68.
- 2003 (with T. Hwang): “The Determinants of Demand for Life Insurance in an Emerging Economy - The Case of China,” *Managerial Finance*, Vol. 29, No.5/6, pp 82-96.
- 2001 (with M. Handley-Schachler): “Need for Financial Risk Management by the Public Sector: A Challenge for the 21st Century,” *Research Supplement to the Public Fund Digest*, Vol. 1, No. 2, pp 67-83.
- 2000 (with J. Blake & P. Wraith): “Joint Ventures in China – Accounting Implications,” *Managerial Finance*, 5: 1-11.