As you conduct research, you will need to continually update your research plan, particularly your object of study, driving questions, and key concepts. As you complete your Independent Analysis Forms and continue researching your object of study, keep this plan up to date.

**Your Driving Questions.** Write the driving questions for your project. As your driving questions change, add new ones here.

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| **Description Questions Concerning Individual Concepts** | **Questions Concerning Evolution of Research about Concepts** | **Questions Concerning Relationship between or Extension of Concepts**  |
| What is economic globalization? What is the impact of it? What’s the differences between International accounting standard and China’s standard? | Is the phenomenon of economic globalization causing the convergence of international accounting?What are the influence of the newest change of IFRS on China’s accounting system? | What are the influences that the convergence of international accounting causing to China in the era of economic globalization?  |
| [I change my topic]What is corporate governance? | What is the role of corporate governance? | How is the corporate governance related to the ways of prevention accounting fraud? |
| What is the boardroom structure in China? | Whether the ownership structureand boardroom characteristic have an effect on corporation financial fraud inChina? | How is the effect ownership structureand boardroom characteristic have on corporation financial fraud inChina? |
| What is supervisory board? |  What is the use for supervisory board report? |  If there is anything not efficient enough in the SBR, then what is it? |
| What is earnings management? | What are the relationship between earnings management and corporate governance in China? | What are the differences in earnings management across the universe of China's listed companies? |
| What are the enforcement actions of China Securities Regulatory Commission?  | How did the accounting frauds happens under the SRC of China? | What are the enforcement actions of China Securities Regulatory Commission against auditors in respect of fraudulent financial reporting committed by listed companies in China. |
| What is asymmetry of accounting information? | How dose it affect in corporate disclosure? | How dose asymmetry of accounting information effect on accounting fraud? |
| What are the causes of accounting fraud?(Find a structure of this answer) | What is internal and external mean? | What are the internal and external causes for accounting fraud? |
| What is the internal causes of accounting fraud? | Why is economic benefit is one of the aim of committing accounting fraud? | What is the relationship between executive equity incentives and accounting fraud |
| What are some other causes that lead to accounting fraud in Chinese? | Why is asymmetric characteristic and public goods characteristic are affecting to accounting? | How did these two characteristic affect the accounting system in China? |

**Your Project.** Fill in the underlined sections in the sentence below with information related to your project (i.e. object of study, research question, and significance).

I am studying on accounting fraud of China and the enforcement action of Chinese government, in order to get an general idea of fraud formation. I want to started with the actions of Chinese government to see how they corporate with listed forms and what is the main focus of  China Security Regulation Commission when it comes to supervision and prevention, to see what can be done to prevent accounting frauds.

Your Key Concepts. Fill out the matrix below with the key concepts from your project in order of relevance (e.g. the most relevant concept should be first). Update your concepts as you learn more about them and as you add to them.

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| --- | --- | --- | --- | --- | --- |
| key concepts 🡲 sources 🡳 | 1. Fraudulent behavior | 2. corporate governance | 3. supervisory boards | 4. voluntary disclosure | 5.  |
| Jia et al. (2009) | fraud, fraudulent behavior, fraud with a matching fraud-free sample, the issue of fraud, different types of frauds, rampant corruption and fraud, fraud of auditing, fraudulent activities, cases of fraud. | monitoring role, government plays in a role in fighting fraud, the role of supervisory boards, governance role, corporate governance system at firm level to play a significant role, role in improving governance  | supervisory boards, supervisory institutions, supervisory authority, supervisory agencies, monitoring organs, the internal and external audit functions monitoring, monitoring duties; monitoring activities; board monitoring. |  |  |
| Chen et al. (2005) | financial fraud, the incidence of fraud, securities fraud, fraud and malpractices, commit fraud, corporate fraud, detected fraud, engage in fraud, deter fraudulent acts, fraud associating, frequencies of fraud, fraudulent activities, accused of fraud  | governance system, corporate governance, governance of listed companies, corporate governance issues, an executive role, the role and impact of regulation and corporate governance | supervising companies, supervisory board, supervisors, monitoring the actions of managers, monitor the firms, , monitoring the day-to-day operations of the business, monitor a firms actions, outsiders monitor management |  |  |
| Xu & Wang (1999) |  | corporate governance, government's objectives, the role of the market, the role in monitoring, significant role in corporate governance, role of large institutions in corporate governance | the ability to monitor and control, to monitor the management, monitoring a firm, role in monitoring, have the incentive and the power to monitor, the supervisory committee  |  |  |
| Firth et al. (2005) | fraudulent financial reporting committed by listed companies in China, report material misstatement frauds, detect and report revenue-related frauds, financial reporting fraud, fictitious transaction frauds  | a defensive role, significant role auditing, corporate governance, government affiliation with clients and auditors,  | CSRC serve as the main monitoring authority, under the supervision  |  |  |
| Liu & Lu (2007) | corporate financial frauds, the incidence of fraud | corporate governance in China, organized by the government, administrative governance, lower governance level, the role of earnings management  | boards of directors are more effective in monitoring managers,  |  |  |
| Dahya et al. (2003) | occurrence ofcorporate fraud | corporate governance, corporate governance issues, Chinese corporate governance model, corporate governance power structure, corporate governance disclosure, supervisory governmentdepartment | supervisory boards, types of supervisory boards, independent Supervisory Boards, the failure of Supervisory Boards | corporate governanceDisclosure, disclosurerequirements |  |
| Bai et al. (2003) | corporate scandals in China’s capital markets | corporategovernance mechanisms, corporate governance variables, corporate governance premium, corporate governance practice, corporate governance index, corporate governance issues, theoretical framework ofcorporate governance | monitoring the managers, important role of monitoring theManagement, play an effective monitoring role |  |  |
| Healy & Palepu(2001) |  | corporate governance, political or corporate governance reasons | monitor compliance, effectiveness of Monitoring, board Monitoring,  | Voluntary disclosure of information, voluntary disclosure decisions, types of voluntary disclosures, benefits of voluntary disclosure, effect of voluntary disclosure on demand, public voluntary disclosure, voluntary disclosure literature, credible voluntary disclosure, Corporate disclosure |  |
| Gerety & Lehn(1997) | fraudulent accounting number, accounting fraud, internal fraud, fraudulent behavior, fraudulent period, commencement fraud, fraud cases |  corporate governance, Corporate governance structures, Corporate governance variables |  Behavior monitoring, of internal monitoring, monitoring directors, monitoring plans | disclosure violations |  |
| Erickson et al. (2006) | Accounting fraud, fraud corporation, alleged fraud, determinants of fraud, magnitude frauds | corporate governance factor, effective corporate governance, city government personnel, two governance variables | proxy for the monitoring, monitoring costs  | sufficient disclosure, voluntary disclosure |  |
| Liu, L. (2006) | Accounting fraud, financial fraud, committing fraud fraudulent behavior, |  | Supervisory Boards, supervisory purpose |  |  |
| notes/analysis 🡲 | Across the sources, most of the frauds are financial and auditing fraud. There are different frauds in different range. Many different writers mentioned different fraud that form of different methods and purposes. | Most of the role of government mentioned in the articles are corporate governance. In my opinion, the writers uses this concept for same idea many times. | There are different range of supervisory board, some are from the companies, and some are the organs of government.The supervisory board are have some different effects. |  |  |
| questions 🡲 | What are additional frauds unique to China?Why are these frauds happened? How to prevent? |  What is the definition of corporate governance?Why is corporate governance so important? | What are the effect of different aspects of supervision? What can be improve in these different boards?  |  |  |
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