



PhD Program between the Freie Universität Berlin (FUB) and the China Scholarship Council (CSC)

Open PhD position for CSC scholarship candidates 2015

Please note: the PhD position is only offered to Chinese PhD candidates for application in the framework of the FU-CSC Program.

<u>Department/Institute:</u>	School of Business and Economics, FACTS-Department
<u>Subject area:</u>	Accounting / Auditing / Controlling
<u>Name of Supervisor:</u>	Jochen Bigus
<u>Number of open positions:</u>	1
<u>Project title:</u>	The impact of Chinese governance structures on material misstatement risk, financial reporting quality and share pricing

Project description:

With the growth of Chinese economics, more and more foreign corporations are expanding their business in China. Business activities in China greatly affect the material misstatement risks in a financial statement, which are the major origins of audit risk. In order to reduce the audit risk to an acceptable level, the auditor's material misstatement risk needs to be assessed as accurate as possible. Unlike the market economies in Europe and America, the Chinese economy highly depends on the government policies. As a result, Chinese government may determine audit quality and the quality of business reports as well. Share pricing may also be affected. The study aims to test these hypotheses based on a dataset of Chinese listed firms. The project will account for different ways of government influence. Other determinants of corporate governance will be controlled for. Data will be collected in China, the project will be completed at FU Berlin.

Language requirements:

German or English (advanced level):

- German: TestDaF with at least the grade of 4 in all four parts or an equivalent
- English: level B2 CEFR (corresponds to seven years of English instruction in school) or IELTS (5.0) or TOEFL (Paper 500) or an equivalent

Academic requirements:

Master degree in business, economics, or related social sciences

- Excellent knowledge on financial accounting / auditing in China
- Excellent knowledge of econometrics (panel analysis) and econometrics software, preferably STATA.

Link to professor and further information:

Please note In a first step the complete application should submit to the Beijing Office for evaluation by January 4th. Please don't contact the professor before. He will get in contact with you after having received the complete application in January.