The 8th Conference of the World Accounting Frontiers Series **Best Paper Awards**

CEOs under Fire: The Effect of Competition from Talented Inside Directors on Corporate Social Responsibility

Luofan Bu, Hong Kong Baptist University Ahrum Choi, Hong Kong Baptist University Gaoguang Zhou, Hong Kong Baptist University

Debt Enforcement and Bank Loans: Evidence from Insolvency Practices Worldwide

Gerald Lobo, University of Houston Chong Wang, Hong Kong Polytechnic University Yanchao Wang, Central University of Finance and Economics Feng (Harry) Wu, Hong Kong Polytechnic University

Mandatory vs. Voluntary Disclosure on Management Forecast in China

Zhang Xiaobai, Nagoya University Semba Hu Dan, Nagoya University

Spillover Effect of Peer-to-Peer Lending on Loan Losses of Commercial Banks

Jeffrey Ng, The Hong Kong Polytechnic University
Tjomme Rusticus, University of Minnesota
Janus Jian Zhang, The Hong Kong Polytechnic University

The Effects of IFRS 9 on Loan Loss Recognition Timeliness: Early Evidence

Jeong-Bon Kim, City University of Hong Kong Jeffrey Ng, Hong Kong Polytechnic University Chong Wang, Hong Kong Polytechnic University

The Impact of Labor Union Power on Stock Price Synchronicity: International Evidence

Brian M. Lam, University of Macau Ming Liu, University of Macau Charlie B. C. Sohn, University of Macau Desmond C. Y. Yuen, University of Macau

Timely Loan Loss Recognition in the Banking System and Firms' Debt Structure

Xiao Li, Central University of Finance and Economics Jeffrey Ng, The Hong Kong Polytechnic University Walid Saffar, The Hong Kong Polytechnic University