

## Twenty Years of Accounting and Finance Research on the Chinese Capital Market

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### Abstract

The Chinese capital market has attracted increasing academic attention due to its rising global influence, ongoing regulatory reforms, and distinct institutional background. In this paper, we review scholarly accounting and finance research pertaining to the Chinese capital market in Mainland China published in Tier 1 and Asia-Pacific regional journals during the 1999–2018 period. Our review is based along four dimensions: top-cited articles, main research fields, frequently contributing authors, and emerging research trends. We find that the increasing presence of China in global capital markets, along with its ongoing economic reforms, provides academics with opportunities to investigate distinct institutional environments and utilize natural experiments. This has led to the formulation of novel accounting and finance research questions, greatly advancing our understanding of accounting and finance research.

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