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**Program: Ph. D. in Accounting**

The essential difference between an architect and a mason lies in the fact that an architect has a power to make the overall structural design and to exercise creative macro control while a mason simply does what he is told to do, passively and mechanically. This also constitutes the underlying difference between a researcher of accounting, contributing to the formulation of macro accounting policies, and an accountant who is a mere follower and executor of accounting policies and procedures. Of the accounting researcher and the accountant, I am more prepared to become the former. This is because to become the former poses a greater challenge to me in terms of the exercise of initiative and creativity and I am at my best in meeting challenges. Toward this objective, I deem it necessary to pursue your Ph.D. program through which to develop myself into a well-trained research who will be capable of framing effective accounting policies in future China with which to regulate the corporate behavior and facilitate the country’s social and economic operations in a healthy and orderly fashion.

This summer, as the sole undergraduate, I participated in the XX led by my advisor Prof. XX. The project attempted to classify and document the associated transactions as evidenced in the financial reports that could be collected concerning all the listed companies in China’s XX and XX Stock exchange markets. A database was established to allow detailed analysis from which to extract certain similar irregularities that could help XX to give more realistic information exposure concerning associated transactions and to draft relevant accounting policies. In my research, I was shocked at the rampant malpractices of some of the listed companies. Such malpractices, which ran directly counter to the principle of credibility, have produced serious menace to financial security of the country and have severely undermined the principle of equality, in addition to damaging the immediate interests of countless shareholders.

To prevent and eliminate the malpractices of the listed companies and to adequately protect the legitimate rights of the stockholders, it is impossible simply to rely on the labor of the accounting auditors. This can be illustrated in the case of the XX accounting scandal. XX went bankrupt for deceiving shareholders by producing false profitability reports while Arthur XX Accounting Firm, as the auditor of the XX, was subjected to legal proceedings and was also forced to file for bankruptcy for conspiring with Enron in destroying the accounting documents. This scandal has not only exposed the existence of serious flaws in the present economic order (which is far from perfect) but also testify to the indispensable role of effective accounting policies in standardizing the behavior of the market subject and in circumventing the risks inherent in market transactions. One of the most glaring lessons that can be drawn in the light of the burning embers of XX is the lack of appropriate governmental regulations coupled with loose enforcement of the laws that are already in existence. It is my belief that stronger enforcement of current laws along with additional legislation will be necessary to ensure that an XX-type scandal does not erupt again.

Inspired by “Self-Discipline & Social Commitment”, the motto of XX University where I am studying, I have been making full preparations for your Ph. D. program through my 4-year quality education and rigorous training in the specialty of Accounting at the School of Economics and Management. In studying a wide spectrum of basic and advanced courses, I have acquainted myself with the fundamental principles of accounting, the framework of accounting as a scientific discipline, and its methodologies (through mathematics, economics, and financial management). I have also developed a clear understanding of the accounting operations (through intermediate financial accounting). I have achieved a distinguished academic performance in my specialty, the GPA in my specialty reaching 3.8, with the highest scores in a number of courses in the entire grade or the entire school. My overall GPA reaches 3.4, landing me in the top 3rd position in a total of 62 students in my class. As the sole student to have won the first-class scholarship for academic excellence in the school during the academic year 2001-2002, I have been receiving advanced training in the program of XX and so far I have passed 12 tests out of a total of 14.

What has distinguished me from most of my classmates who confine themselves to their mere academic study is my active off-campus participation in social survey projects and in studying the country’s economy. I once led a team of students on a survey tour of the Enterprise Group of XX University. Through extensive exchanges of the top management, we carried out detailed analysis of the financial condition of the group and its utilization of the capital. Finally, we put forward a number of rationalized proposals concerning how the Group could best undertake effective financial management. My extracurricular practices also include a two-month internship in 2002 at the XX of the XX Branch of China Communications Bank and a part-time job since June 2003 at XX Ltd, a XX investment bank, where I am responsible for the financial auditing of its invested companies, and its own internal control and information management.

With my academic and research foundation, I am bent on seeking a career in accounting research which may involve me in formulating optimum accounting policies for the relevant interested person in the economic sphere. Those policies will promote the effective operation of the capital market and produce important incentive for the performance of professional managers. With the burgeoning of market economy in China, Chinese listed companies share many important similarities with their American counterparts. The successful experiences of the United States in accounting legislation, especially the legislative practices in the post-XX era, will undoubtedly shed light on the perfection of Chinese accounting system. A systematic education in accounting theory and an insight into American accounting legislation past and present are what I wish to acquire through your well-respected Ph.D. program. Such an education and insight will give me a comparative approach and an international perspective.

I have also tried to acquire some tentative research experience. This year, I have participated in XX—sponsored by XX University. Regarding the problem of screening under the condition of information asymmetry, the essence of economics of college entrance examination, I applied the static game-theoretic model concerning complete/incomplete information and analyzed the Nash equilibrium results that correspond to decision-making strategies among different applicants on the basis of three different application mechanisms. The model could help evaluate the efficacy of the three mechanisms in screening qualified applicants. A paper I wrote as second author based on the project’s research findings has been published in the Economics Quarterly of XX University. Although this project is not directly related to my specialty, nevertheless, I exercised my knowledge of mathematical modeling and cultivated my research potential.

Corresponding to the diversity of accounting research, I would like to concentrate on an equally diverse range of interests, including (a) accounting concepts, standards, measurements, and the conceptual framework that integrates them; (b) analyses of the relationship between accounting information and stock prices; (c) the institutional environment of accounting and accounting public policies that are generated therein; and (d) corporate finance. The truly integrated and innovative curriculum and the interdisciplinary nature (accounting and law) of your program, plus the best student-to-professor ratio of any top 10 school, are what have attracted me to XX University. If admitted into your prestigious university, I would undertake in-depth coursework ranging from advanced accounting theory and mathematical modeling to economics. Meanwhile, I will bring into full play my perceptive understanding, analytical ability, and sensitivity to major economic events in discovering meaningful research topics and undertake in-depth research on them through substantive evidence, penetrating analysis and pertinent explication.

I have been a blood donator twice. In donating my blood, I wished to contribute to the physical welfare of others. In choosing to specialize in accounting research, I am determined to perform an equally important social responsibility as the guardian of the financial order. Therefore, I will take firm steps to develop myself into an architect of accounting policies, laying a solid foundation for a beautiful and secure mansion of market economy in which every individual inside this mansion can behave freely in a safe and harmonious milieu.

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