

TWENTIETH ASIAN-PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES

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TWENTIETH ASIAN-PACIFIC CONFERENCE ON
INTERNATIONAL ACCOUNTING ISSUES
PROGRAM

SUNDAY, NOVEMBER 9

11:00 a.m. – 8:00 p.m. REGISTRATION **Grand Foyer**

1:00 p.m. - 5:00 p.m. SPECIAL INTEREST SESSION: “Teaching IFRS” **Miller**

Leader: Michael Wells, Senior Manager, Education Projects, IASC Foundation, United Kingdom

Speakers: James Leisenring, Member, International Accounting Standards Board, United Kingdom
Paul Pacter, Director, International Accounting Standards Board, United Kingdom
Katherine Schipper, Professor, Duke University, U.S.A.
Michael Wells, Senior Manager, Education Projects, IASC Foundation, United Kingdom

6:00 p.m. - 8:00 p.m. WELCOME RECEPTION **Grand Foyer**

Master of Ceremonies:

Susan Scott, Former Conference Program Coordinator, U.S.A.

Chairperson:

Ali Peyvandi, Chairman, Asian-Pacific Conference on International Accounting Issues,
U.S.A.

Marie-José Albert-Batt, Burgundy School of Business, Dijon, France

MONDAY, NOVEMBER 10

8:00 a.m. - 5:00 p.m. GENERAL REGISTRATION **Grand Foyer**

8:30 a.m. – 9:45 a.m. OPENING CEREMONY **Modigliani Ballroom**

Master of Ceremonies:

Molly Eide, Conference Program Coordinator, U.S.A.

Welcoming Remarks:

Ali Peyvandi, Chairman, Asian-Pacific Conference on International Accounting Issues

Jeri Echeverria, Provost, California State University, Fresno, U.S.A.

Stephen Bourcieu, Dean, Burgundy School of Business, Dijon, France

Jean Meimon, Président, Groupe Ecole Supérieure du Commerce Extérieur, Paris-La
Défense, France

Karen Dill Bowerman, Dean, College of Business and Public Administration, California
State University, San Bernardino, U.S.A.

Michael Moore, Accountancy Department Chair, University of California, Riverside,
U.S.A.

Robert Harper, Dean, Craig School of Business, California State University, Fresno,
U.S.A.

Keynote Speaker: William Nahum

President of ACADEMIE of accounting and financial sciences and techniques, France

President of FCM (Federation of Mediterranean Chartered Accountants)

Member of the Board of IFAC (International Federation of Accountants)

9:45 a.m. - 10:00 a.m. COFFEE BREAK **Grand Foyer**



10:00 a.m. – 11:45 a.m. PLENARY SESSION

Modigliani Ballroom

“Corporate Governance and Accountability”

Chairperson: Katherine Schipper, Professor, Duke University, U.S.A.

Members: Wei-Guo Zhang, International Accounting Standards Board, United Kingdom
James Leisenring, FASB, International Accounting Standards Board, United Kingdom

Alain Pons, Deloitte, France
Bernard Raffournier, University of Geneva, Switzerland

12:00 p.m. - 1:30 p.m. LUNCHEON

Picasso Ballroom

Chairperson: Marc Massoud, Claremont McKenna College, U.S.A.

Speaker: Alain Pons, Deloitte, France

2:00 p.m. – 3:30 p.m. CONCURRENT SESSIONS

SESSION 1(A): “FINANCIAL ACCOUNTING”

Jacob

Moderator: George Vozikis, California State University, Fresno, U.S.A.

“Financial Analyst’s Reactions to Alternative Balance Sheet Classification of Redeemable Preference Shares and Restrictive Covenants”

Trevor Wilkins, National University of Singapore, Singapore
Irene Seet, Financial Analyst, Overseas-Chinese Banking Corporation Limited

“R&D Expenditures, Firms’ Profitability and Market-to-Book Ratios: Evidence from Australia”

Kamran Ahmed, La Trobe University, Australia
John Hillier, La Trobe University, Australia
Elisabeth Tanusasmitta, La Trobe University, Australia

“Controlling Accounting Conservatism and Earnings Growth to Estimate the Implied Cost of Equity Capital”

Mei-Hui Chen, National Defense University, Taiwan
Huoshu Peng, National Taipei University, Taiwan

SESSION 1(B): “CORPORATE GOVERNANCE”

Miller

Moderator: Joanna Ho, University of California, Irvine, U.S.A.

“How External Corporate Governance Affects Internal Corporate Governance on ERP Returns? Evidence from China”

Joanna Ho, University of California, Irvine, USA
Ruijun Zhang, Remin University of China, Beijing, China
Yuefan Sun, Remin University of China, Beijing, China

“Reversing an Impairment Loss and Earnings Management: The Role of Corporate Governance”

Rong-Ruey Duh, National Taiwan University, Taiwan
Wen-Chih Lee, National Kaohsiung University of Applied Sciences, Taiwan
Ching-Chieh Lin, National Taiwan University and I-Sou University, Taiwan

“Market Reactions to Business Group Analysts’ Investments Recommendations”

Junghee Lee, Yonsei University, Korea

SESSION 1(C): “IFRS”

Cendrars

Moderator: Shirley Polejewski, University of St. Thomas, U.S.A.

“The Determinants and Consequences of Higher IFRS Compliance Following Mandatory IFRS Adoption in Emerging Markets”

Francesco Bova, University of Toronto, Canada

“Empirical Evidence on the Stock Market Valuation of IFRS Reconciliations of Earnings and Book Value”

Tânia Alves Jesus, ISCAL, Portugal
Ana Isabel Morais, ISCTE, Portugal
José Dias Curto, ISCTE, Portugal

“Is There Need for Totally Disconnected Tax and Financial System? A Post IFRS Evaluation of Evolution of French Tax and Financial Reporting Relationship”

Arvind Ashta, Burgundy School of Business, France
Laurent Didelot, Burgundy School of Business, France
Odile Barbe-Dandon, Burgundy School of Business, France



SESSION 1(D): “EARNINGS MANAGEMENT ISSUES”

Hemingway

Moderator: Sophie Reboud, Burgundy School of Business, Dijon, France

“Analyses of Earnings Management Practices in Fiji”

Asha Singh, The University of the South Pacific, Fiji

“Are Earnings Surprises Related to Earnings Restatements?”

Yew-Kee Ho, National University of Singapore, Singapore
Swee-Sum Lam, National University of Singapore, Singapore
Kek-Seng Low, Citicopr, Inc, Singapore, Singapore

“A Review of Contemporary Earnings Management Literature”

Nurul Houqe, Victoria University of Wellington, New Zealand
Tony van Zijl, Victoria University of Wellington, New Zealand
Keitha Dunstan, Victoria University of Wellington, New Zealand
Wares Karim, Brunel University, United Kingdom

SESSION 1(E): “AUDITING ISSUES”

Ibanez

Moderator: Peter Roebuck, University of New South Wales, Australia

“Do the Big 4 and the Mid-Tier Firms Provide Audits of Similar Quality”

Jeff Boone, University of Texas at San Antonio, USA
Inder Khurana, University of Missouri at Columbia, USA
K. K. Raman, University of North Texas, USA

“Association Between Auditor Quality and Earnings Quality”

Md Humayun Kabir, Auckland University of Technology, New Zealand
Ainul Islam, Massey University, New Zealand
Divesh Sharma, Florida International University, USA
Amirus Salat, University of Dhaka, Bangladesh

“Auditor Tenure, Conglomerate Influence, and Audit Quality”

Gene C Lai, Washington State University, USA
Yenyu (Rebecca) Huang, St. John’s University, Taiwan

SESSION 1(F): “MANAGERIAL ACCOUNTING ISSUES”

Vlaminck

Moderator: In Ki Joo, Yonsei University, Korea

“The Role of Management Control Systems in Outsourcing: The Effect of the Level of Information Sharing and Level of Information Quality on Outsourcing Success”

Cissy Zhan, Macquarie University, Australia
Kevin Baird, Macquarie University, Australia
Herbert Schoch, Macquarie University, Australia

“The Relationship Between Power and the Use of Financial Information Systems and Managerial Behavior: Study on Local Government in Indonesia”

Muchamad Syafruddin, Diponegro University, Indonesia
Haryani, School of Economics “Darmaputera”, Indonesia

“A Study on the Effects of the Operational Performance and Managerial Assessment in the Economical Results Within a Company”

Auster Moreira Nascimento, UNISINOS, Brazil
Luciane Reginato, USP/FEA, Brazil
Daiane Lerner, UNISINOS, Brazil

“An Exploratory Study of Effect of Increasing R&D Investment in Manufacturing Firms – How Much of a Good Thing is Too Much?”

Yew-Kee Ho, National University of Singapore, Singapore
Wei-Lin Lin, National University of Singapore, Singapore
Chee-Meng Yap, National University of Singapore, Singapore

SESSION 1(G): “ENVIRONMENTAL/CORPORATE SOCIAL RESPONSIBILITY”

Gromaire

Moderator: Susela Devi, University of Malaya, Malaysia

“Evaluation on Supportive Infrastructures for Corporate Social Responsibility Report in Indonesia”

Sidharta Utama, University of Indonesia, Indonesia

“Industry Risk Moderates the Relation Between Environmental and Financial Performance”

Natalia Semenova, Åbo Akademi University, Finland
Lars Hassel, Umeå School of Business, Sweden



“Social Responsibility Disclosure: Relevance of Corporate Social Responsibility to Firm Value”

Rute Abreu, Escola Superior de Tecnologia e Gestão do Instituto Politécnico da Guarda, Portugal
Francisco Carreira, Escola Superior de Ciências Empresariais do Instituto Politécnico de Setúbal, Portugal

**SESSION 1(H): RESEARCH FORUM
“TAXATION ISSUES”**

Aragon

Moderator: James Taylor, Claremont McKenna College, U.S.A.

“A Market Based Capital Revenue Boundary”

Bill Butcher, University of New South Wales, Australia
Ewen McCann, latterly Inland Revenue Department, New Zealand

“Legal and Ethical Obligations of U.S. Taxpayers to Report Transfers To, and Income From, Foreign Trusts”

James Taylor, Claremont McKenna College, USA

“Empirical Analysis of Accounting Management Using the Deferred Tax Assets In Japan”

Akiyo Imamura, International University of Kagoshima, Japan

“Unbundling of Insurance Contracts for Accounting and Tax Purposes – One Common Solution for Two Problems”

Otto A. Altenburger, University of Vienna, Austria
Max Goettsche, University of Vienna, Austria
Magdalena Kuntner, University of Vienna, Austria

3:30 p.m. - 3:45 p.m. COFFEE BREAK

Grand Foyer

3:45 p.m. - 5:15 p.m. CONCURRENT SESSIONS

SESSION 2(A): “FINANCIAL ACCOUNTING ISSUES”

Jacob

Moderator: Fouad AlNajjar, Baker College Center for Graduate Studies, U.S.A.

“Determinants of the Voluntary Disclosure of Employee Information in Annual Reports: An Application of Legitimacy Theory”

Pamela Kent, Bond University, Australia
Tamara Semionov, Bond University, Australia

“A Comparative Analysis of Financial Disclosure Level in the Corporate Web Sites of Korean and Japanese Companies”

Sunkook Kwon, Kyungpook National University, Korea
Jung-Min Kim, Kyungpook National University, Korea
Ji-Young Jang, Kyungpook National University, Korea

“Determinants of Cash Flow Forecasts by International Analysts: Evidence from Australia”

Muhammad Jahangir Ali, La Trobe University, Australia
Kamran Ahmed, La Trobe University, Australia

SESSION 2(B): “FINANCIAL ACCOUNTING ISSUES”

Miller

Moderator: Cindy Yoshiko Shirata, University of Tsukuba, Japan

“Is There a Practical Model for Human Capital Valuation?”

Behnaz Quigley, Marymount University, U.S.A.
Mary Jane Eichorn, Navy Federal Credit Union, U.S.A

“Market Reactions to Voluntary Disclosure of Accounting Fraud in Past Periods”

Seong-Pyo Cho, Kyungpook National University, Korea
Jeong-Hee Bae, Korea Astronomy and Space Science Institute, Korea
Ki-Hwa Seo, Kyungpook National University, Korea

“Does Option Repricing Reduce Management Turnover In Financial Restating Firms?”

Woody M. Liao, University of California, Riverside, USA
Yi-Mien Lin, National Chung Hsing University, Taiwan
Hsiu-Ying Lee, Tunghai University, Taiwan
Chao-Kai Hsu, Ernst & Young, Taiwan

SESSION 2(C): “INTERNATIONAL ACCOUNTING ISSUES”

Cendrars

Moderator: Hector Perera, Macquarie University, Australia

“Accounting for Intangible Assets in Australia and China Prior to the Adoption of IFRSs”

Xudong Ji, La Trobe University, Australia
Wei Lu, Monash University, Australia

“A Need for Mathematical Measurement and Valuation for Intangible Assets”

Kwee Keong Choong, La Trobe University, Australia



“Convergence to International Financial Reporting Standards: Divisible Profits: The Case of Malaysia”

Susela Devi, University of Malaya, Malaysia
Ng Kok Thye, University of Malaya, Malaysia
Lee Sai Leong, University of Malaya, Malaysia
Chan Wai Meng, University of Malaya, Malaysia

SESSION 2(D): “EARNINGS MANAGEMENT ISSUES”

Moderator: Bhabatosh Banerjee, University of Calcutta, India

Hemingway

“The Impact of Fiscal Support on Earnings Management: Evidence from Equity Offerings in China”

Guanming He, Nanyang Technological University, Singapore
Lai Lan Mo, Lingnan University, Hong Kong, China

“A Generalized Model of Accounting Earnings on Market Returns”

Demetris Christodoulou, University of Sydney, Australia
Christos Grambovas, Manchester Business School, United Kingdom
Stuart McLeay, University of Wales, Bangor, United Kingdom

“Inside Block Holdings and Earnings Management in Initial Public Offerings”

Kyoko Nagata, Tokyo Institute of Technology, Japan
Toyohiko Hachiya, Tokyo Institute of Technology, Japan
Ghon Rhee, University of Hawaii at Manoa, USA

“The Role of the Industry Concentration in Analysts’ Earnings Forecast”

Yu-Cheng Chen, National Chung Hsing University, Taiwan
Chiung-Yong Huang, Asia University, Taiwan
Pei-I Chou, National Chung Hsing University, Taiwan

SESSION 2(E): “CAPITAL MARKETS”

Moderator: Ghulam Sarwar, California State University, San Bernardino, U.S.A.

Ibanez

“Empirical Research on Market Effects of Voluntary Accounting Policy Changes in Chinese Listed Companies”

Dan Yang, University of Aberdeen, United Kingdom
Roger Buckland, University of Aberdeen, United Kingdom

“Contrarian Trading Profits versus Insider Knowledge: New Evidence on the Profitability of Insider Trades in Highly Volatile Markets”

Partha Gangopadhyay, St. Cloud State University, USA
Ken Yook, John Hopkins University, USA
Ghulam Sarwar, California State University, San Bernardino, USA

“Investor Relations and the Effectiveness of Corporate Signaling: Insights from Private Placements of Equity”

Millicent Chang, University of Western Australia, Australia
Rowan Clarke, University of Western Australia, Australia
Iain Watson, University of Western Australia, Australia

SESSION 2(F): “AUDITING ISSUES”

Moderator: Angela Hecimovic, University of Sydney, Australia

Matisse

“Exploring Trust and the Auditor-Client Relationship: Factors Influencing the Auditor’s Trust of a Client Representative”

Morina Rennie, University of Regina, Canada
Lori Kopp, University of Lethbridge, Canada
Morley Lemon, University of Waterloo, Canada

“The Association Between Earnings Management and Audit Fees of Listed Companies in the Stock Exchange of Thailand”

Wachira Boonyanet, Chulalongkorn University, Thailand
Jantima Julavittayanukool, Deloitte Touche Tohmatsu Jaiyos, Thailand

“The Introduction of Legally Enforceable Auditing Standards and Their Impact on the Auditing Profession in Australia”

Angela Hecimovic, University of Sydney, Australia
Nonna Martinov-Bennie, University of Sydney, Australia
Peter Roebuck, University of New South Wales, Australia

“Second-Partner Review: A Negotiation Process Perspective”

Michael Favere-Marchesi, Simon Fraser University, Canada
Craig Emby, Simon Fraser University, Canada



SESSION 2(G): “MANAGERIAL ACCOUNTING ISSUES”

Vlaminck

Moderator: Marc Massoud, Claremont McKenna College, U.S.A.

“The Adoption of the Principles of New Public Management in the French Administrations: The Implementation of the «LOLF» and the Limits of the Management by Numbers”

Bernard Auge, Université Montpellier 1, France
Gérald Naro, Université Montpellier 1, France
Alexandre Vernhet, Université Montpellier 1, France

“Cash Flow Correlation Approximations in Capital Budgeting”

Maria Balatbat, University of New South Wales, Australia
David Carmichael, University of New South Wales, Australia

“Cost Structure Changes of Japanese Manufacturers Amidst Global Competition”

Kishita Tetsuhiro, Ryukoku University, Japan

“Balanced Scorecard as a Performance Measurement Tool- Its Application in a Public Health Care Organization : A Case Study”

Hardeep Chahal, University of Jammu, India
Vinay Raina, University of Jammu, India
Ramesh Dangwal, H.N.B Garhwal University, India

SESSION 2(H): “FINANCE ISSUES”

Gromaire

Moderator: Sidharta Utama, University of Indonesia, Indonesia

“The Evaluation of Mutual Fund Performance in Indonesia”

Eduardus Tandelilin, Gadjah Mada University, Indonesia

“The Influence of Internal Transaction and Status of Group Affiliation on Stock Price Reactions to Announcements of Investment”

Sidharta Utama, University of Indonesia, Indonesia
Cynthia A. Utama, University of Indonesia, Indonesia

“How Can Beta be Saved in the Face of Loss Aversion?”

Arvind Ashta, Burgundy School of Business, France

SESSION 2(I): “CORPORATE GOVERNANCE”

Aragon

Moderator: Joanna Ho, University of California, Irvine, U.S.A.

“A Cross Country Comparison of Corporate Governance and Firm Performance: Do Financial Structure and Legal System Matter?”

Anne Anderson, Lehigh University, USA
Parveen Gupta, Lehigh University, USA

“Corporate Governance and Intellectual Capital Disclosure: Evidence from New Listings in Singapore”

Inderpal Singh, Curtin University of Technology, Australia
J-L. W. Mitchell Van der Zahn, Curtin University of Technology, Australia

“The Effect of Corporate Governance Structures on Management Earning Forecasts in Korea”

Soon Suk Yoon, Chonnam National University, Korea
Dae Young Ko, Kunsan National University, Korea
Mi Gang Ahn, Chonnam National University, Korea

“Lead Directors: Roles and Responsibilities in Standard and Poor’s 500 Companies”

Joseph Penbera, California State University, Fresno, USA

SESSION 2(J): RESEARCH FORUM

“MANAGERIAL ACCOUNTING ISSUES”

Giacometti

Moderator: Sophia Su, Macquarie University, Australia

“An Analysis of the Literature Concerning the Budgetary Slack: A Gap in Control”

Irene Georgescu, GSCM, France

“Using the Strategy Map as a First Step to Implementing Balanced Scorecard for SMEs”

Tetsuro Sawane, Hiroshima University, Japan

“Accountants and the Info-Wars of the Late 20th Century”

Jack Radford, Lincoln University, New Zealand
C.S. Wright, Lincoln University, New Zealand
Samanthala Hettihewa, University of Ballarat, Australia



“EVA and MVA for Measuring Brazilian Companies' Performance in New York Stock Exchange”

Fátima de Souza Freire, University of Brasília, Brazil
Paulo Roberto Barbosa Lustosa, University of Brasília, Brazil
Felipe Cortes de Vasconcellos, University of Brasília, Brazil

“Employee Organizational Commitment: The Influence of Cultural and Organizational Factors”

Sophia Su, Macquarie University, Australia
Kevin Baird, Macquarie University, Australia
Bill Blair, Macquarie University, Australia

6:30 p.m. – 7:15 p.m. PRE-DINNER WELCOME RECEPTION

Grand Foyer

7:15 p.m. - 10:00 p.m. GALA DINNER

Modigliani Ballroom

Master of Ceremonies: Marie-José Albert-Batt, Burgundy School of Business, Dijon, France

Keynote Speaker: Alex Malley, President, CPA Australia, Australia

TUESDAY, NOVEMBER 11

8:30 a.m. – 12:00 noon GENERAL REGISTRATION

Grand Foyer

9:00 a.m. – 10:30 a.m. CONCURRENT SESSIONS

SESSION 3(A): “FINANCIAL ACCOUNTING ISSUES”

Jacob

Moderator: Behnaz Quigley, Marymount University, U.S.A.

“The Stock Returns and the Effects on Financial Information by Applying Accounting Standard for Long-Lived Asset Impairments in Japan”

Ichiro Mukai, Aichi Gakuin University, Japan
Samir Nissan, California State University, Chico, USA
Richard Ponarul, California State University, Chico, USA
Satoll Nishiumi, Aichi Gakuin University, Japan

“Goodwill Impairment - An Assessment of Disclosure Quality and Compliance Levels by Large Listed Malaysian Companies”

Hidayah Laili, Macquarie Graduate School of Management, Australia
Tyronne Carlin, Macquarie Graduate School of Management, Australia
Nigel Finch, Macquarie Graduate School of Management, Australia

“Comparative Loss Recognition Timeliness Between Brazilian State-Owned and Private Financial Institutions”

Giovani Brito, University of São Paulo, Brazil
Alexandro Lopes, University of São Paulo, Brazil
Antonio Coelho, University of São Paulo, Brazil

SESSION 3(B): “FINANCIAL ACCOUNTING ISSUES”

Miller

Moderator: Tony van Zijl, Victoria University of Wellington, New Zealand

“The Determinants of the Accounting Classification of Convertible Financial Instruments when Managers have Freedom of Choice”

Helen Bishop, Massey University, New Zealand
Mike Bradbury, Massey University, New Zealand
Tony van Zijl, Victoria University of Wellington, New Zealand

“Relevance vs. Reliability in Financial Reporting: Perspectives Offered From Reporting or Contributed Services”

Gwyn Narraway, Open Polytechnic of New Zealand, New Zealand
Carolyn Cordery, Victoria University of Wellington, New Zealand

“Constructing the Non-Accounting Information of Equity Valuation”

Mei-Lun Lin, Tainan University of Technology, Taiwan
Chung-Jen Fu, National Yulin University of Science & Technology, Taiwan

SESSION 3(C): “CORPORATE GOVERNANCE”

Cendrars

Moderator: Sepideh Parsa, Middlesex University Business School, United Kingdom

“Corporate Governance in India: Issues and Practices of High-Performance Companies”

Bhabatosh Banerjee, University of Calcutta, India
Belverd E. Needles, Jr., DePaul University, USA
Mark L. Frigo, DePaul University, USA



“CEO Turnover, Equity-Based Compensation and Firm’s Investment Decisions”

Chan Du, California State University, Fresno, USA

“The Roles and Effectiveness of IDs in Chinese Listed Companies: Does Expectations Gap Exist?”

Pingli Li, Middlesex University Business School, United Kingdom
Sepideh Parsa, Middlesex University Business School, United Kingdom
Jason Xiao, Cardiff Business School, United Kingdom

“Independent Directors and Corporate Financial Performance in Chinese Listed Companies”

Sepideh Parsa, Middlesex University Business School, United Kingdom
Pingli Li, Middlesex University Business School, United Kingdom

SESSION 3(D): “EARNINGS MANAGEMENT ISSUES”

Hemingway

Moderator: Keitha Dunstan, Victoria University of Wellington, New Zealand

“The Impact of the Family Firm on its Earnings Quality and its Monitoring Power: Evidence from Korea”

Yun Sung Koh, Kyonggi University, Korea
Jung Wha Lee, Hanyang University, Korea

“Complementary Relation Between Real and Accounting Based Earnings Management: Empirical Evidence from Japan”

Souichi Matsuura, Kobe University, Japan

“Takeover Protection and Earnings Manipulation: Evidence from Restating Firms”

Yijiang Zhao, University of Alaska-Fairbanks, USA
Kung H. Chen, University of Nebraska-Lincoln, USA

SESSION 3(E): “IFRS ISSUES”

Ibanez

Moderator: Fouad AlNajjar, Baker College Center for Graduate Studies, U.S.A.

“Convergence in Accounting Standards: Insights from Academicians”

Zabihollah Rezaee, University of Memphis, USA
Joseph Szendi, Florida Institute of Technology, USA

“Application of International Financial Reporting Standards (IFRS) in Iraq”

Fouad AlNajjar, Baker College Center for Graduate Studies, USA

“Should Merger Accounting be Reconsidered? A Discussion Based on the Chinese Approach to Accounting for Business Combinations”

C. Richard Baker, Adelphi University, USA
Yuri Biondi, CNRS, France
Qiusheng Zhang, Beijing Jiaotong University, China

SESSION 3(F): “CAPITAL MARKETS ISSUES”

Matisse

Moderator: Joseph Penbera, California State University, Fresno, U.S.A.

“The Determinants of the Establishment of a Risk Management Committee: A Case of Banks Listed in Indonesian Stock Exchange”

Adam Zakaria, State University of Jakarta, Indonesia
Suherman, State University of Jakarta, Indonesia

“Corporate Disclosure Practices in India”

Ramesh Chandra Dangwal, HNB Garhwal University Srinagar Garhwal, India
Kahsmir Singh, HNB Garhwal University Srinagar Garhwal, India

“Effects of Compensation Committee on Earning Management and CEO Equity Incentives in Seasoned Equity Offering Firms”

Yi-Mien Lin, National Chung Hsing University, Taiwan
Woody M. Liao, University of California, Riverside, USA
Yen-Yu Liu, National Cheng Kung University, Taiwan

SESSION 3(G): “AUDITING ISSUES”

Vlaminck

Moderator: Susela Devi, University of Malaya, Malaysia

“Evolution of Small and Medium Enterprise Audit Research Ideology and the Onset of Alternative Paradigms”

Mohana Muniandy Raman, School of Business, Monash University Sunway Malaysia, Malaysia
Susela Devi, University of Malaya, Malaysia

“Auditor Orientation, Strategies, and Tactics in Audit Negotiations”

Janice Hollindale, Bond University, Australia
Pamela Kent, Bond University, Australia
Ray McNamara, Bond University, Australia



“The Impact of Independence Section in Audit Reports on Shareholders' Perceptions”

Kar-Ming Chong, University of New South Wales, Australia
Gary Pflugrath, University of New South Wales, Australia

“Auditor Switch, Analysts Forecasts, and Executives Stock Options”

Yi-Mien Lin, National Chung Hsing University, Taiwan
Chin-Fang Chao, Feng Chia University, Taiwan
Sheng-Rong Fang, PricewaterhouseCoopers, Taiwan

SESSION 3(H): “MANAGERIAL ACCOUNTING ISSUES”

Gromaire

Moderator: Maria Balatbat, University of New South Wales, Australia

“The Effects of Information and Superior's Credibility on Budgetary Slack”

Michele Leong, University of Western Australia, Australia
Vincent K Chong, University of Western Australia, Australia
David Woodliff, University of Western Australia, Australia

“The Activity-Based Costing Method Developments: State-of-the-Art and Case Study in an International Group”

Stephen Nozile, University of Burgundy, France
Gregory Wegmann, University of Burgundy, France

“Product Recalls: Implications for U.S. Companies”

Cecily Raiborn, Texas State University, San Marcos, USA
Marc Massoud, Claremont McKenna College, USA
Mitchell Raiborn, Bradley University, USA

SESSION 3(I): “EMERGING TRENDS IN INTERNATIONAL BUSINESS EDUCATION” **Aragon**

Moderator: John Moghaddam, California State University, Fresno, U.S.A.

“The Accounting Curricula in Brazil and the Globalization: A Brazilian Case Study”

Rita de Cassia Silva Castro, Aveiro University, Portugal
José Manuel Matos Carvalho, Institute of Accounting and Administration of Coimbra, Portugal

“Leading Cost Accounting Students on a Journey from Naive Analysis to Realistic Analysis”

Shirley Polejewski, University of St. Thomas, USA
Thomas Ressler, University of St. Thomas, USA

“Students' Perception of the Effectiveness of Summer Abroad Short Courses”

John Moghaddam, California State University, Fresno, USA
Ali Peyvandi, California State University, Fresno, USA
Jia Wang, California State University, Fresno, USA

“Behavioral Styles in the Accounting Profession: A Study Among Brazilian Graduates”

Roberto Coda, Universidade Municipal de São Caetano do Sul, Brazil
Ana Cristina de Faria, Universidade Municipal de São Caetano do Sul, Brazil
Ana Maria Roux Valentini Cesar, Universidade Presbiteriana Mackenzie, Brazil
Dirceu da Silva, Universidade Municipal de São Caetano do Sul, Brazil

SESSION 3(J): RESEARCH FORUM

“FINANCIAL ACCOUNTING/CROSS CULTURAL ISSUES”

Giacometti

Moderator: Armond Manassian, American University of Beirut, Lebanon

“Ways to Encourage Our Students to Study International Accounting”

Herbert Quigley, University of the District of Columbia, USA

“Economic Freedom and Economic Growth: Lebanon's Prospects in Comparison to Jordan and Cyprus”

Armond Manassian, American University of Beirut, Lebanon
George Majdalany, Middle East University, Jordan

“The Impact of Culture on Tongan Businesses in New Zealand”

Semisi Prescott, Auckland University of Technology, New Zealand

“Disclosure and the Cost of Capital in the Australian Health Care Industry”

Inderpal Singh, Curtin University of Technology, Australia
J-L. W. Mitchell Van der Zahn, Curtin University of Technology, Australia

“A Discontinuous Marginal Revenue Curve and U-Shaped Supply Curve Explanation to Microcredit Capital Flows and Relative Interest Rate Determination”

Arvind Ashta, Burgundy School of Business, France

10:30 a.m. - 10:45a.m. COFFEE BREAK

Grand Foyer



10:45 a.m. - 12:15 p.m. CONCURRENT SESSIONS

SESSION 4(A): “FINANCIAL ACCOUNTING ISSUES”

Jacob

Moderator: Jamal Roudaki, Lincoln University, New Zealand

“Boundaries Between Economic and Accounting Perspectives”

Noriyuki Tsunogaya, Kyushu University, Japan
Hiromasa Okada, Nagasaki University, Japan

“Accounting and Financial Analysis Competencies: Essential for Entrepreneurs and Small Businesses in Sustainable Development”

Jamal Roudaki, Lincoln University, New Zealand
Jack Radford, Lincoln University, New Zealand

“An Analysis of the Qualitative Characteristics of Management Commentary Reporting by New Zealand Companies”

Bikram Chatterjee, Charles Sturt University, Australia
Stuart Tooley, Queensland University of Technology, Australia
Vic Fatseas, Charles Sturt University, Australia

SESSION 4(B): “FINANCIAL ACCOUNTING ISSUES”

Miller

Moderator: Wendy Green, University of New South Wales, Australia

“Growth and the Role of Accounting Accruals”

Sanjay Bissessur, University of Amsterdam, Netherlands
Henk Langendijk, University of Amsterdam, Netherlands

“The Split Equity Reform and Corporate Financial Transparency in China”

Richard Morris, University of New South Wales, Australia
HaiPing Tang, University of New South Wales, Australia
Wendy Green, University of New South Wales, Australia

“Fair Value Accounting: The Relevancy Debate”

Regina Pappu Anthony, University Tunku Abdul Rahman, Malaysia
Susela Devi, University of Malaya, Malaysia

SESSION 4(C): “IFRS ISSUES”

Cendrars

Moderator: Simon Ho, Hong Kong Baptist University, Hong Kong

“Fundamental Analysis: New Zealand Evidence”

Marilyn Waldron, University of Otago, New Zealand
Dyna Seng, University of Otago, New Zealand
Mark Kelly, University of Otago, New Zealand

“Mandatory Transition to IFRS: An Empirical Examination of Portuguese Firms”

Tânia Jesus, ISCAL, Portugal
José Luis Silva, ISCAL, Portugal
Ana Isabel Morais, ISCTE, Portugal

“International Comparison of Profitability Dispersion”

Makoto Nakano, Hitotsubashi University, Japan

SESSION 4(D): “CAPITAL MARKETS/TAXATION ISSUES”

Hemingway

Moderator: James Ryan, University of Waikato, New Zealand

“Independent Non-Executive Directors, Board Size, Remuneration and Earnings Management in Malaysian Listed Firms”

Chow-Siing Sia, Curtin University of Technology, Sarawak Campus, Malaysia
Poh-Ling Ho, Curtin University of Technology, Sarawak Campus, Malaysia

“The Valuation of Airport Slots”

Michael Olbrich, Trier, Germany
Gerrit Brösel, Magdeburg-Stendal, Germany

“Improving Double Tax Agreements”

James Ryan, University of Waikato, New Zealand

SESSION 4(E): “AUDITING ISSUES”

Ibanez

Moderator: Rong Ruey Duh, National Taiwan University, Taiwan

“The Structure of Auditors' Workpaper Error Knowledge and Its Impact on Audit Workpaper Review Performance”

Noel Harding, University of New South Wales, Australia



“Experiences of Directors on the Impact of Sarbanes Oxley on the Financial Reporting Process”

Colleen Hayes, Australian National University, Australia
Jeffrey Cohen, Boston College, USA
Ganesh Krishnamoorthy, Northeastern University, USA
Gary Monroe, Australian National University, Australia
Arnie Wright, Northeastern University, USA

“The Relationship Between Auditors’ Consideration for Company’s Financially Distress Condition and Financial Ratios”

Hidetaka Fujiwara, Tohoku University, Japan

SESSION 4(F): RESEARCH FORUM

“FINANCIAL ACCOUNTING/AUDITING ISSUES”

Matisse

Moderator: Yves Marmiesse, Groupe Ecole Supérieure du Commerce Extérieur, Paris- La Défense, France

“Enterprise Architecture as a Foundation for Business Execution: Leveraging Lessons from the Industry, Government and Research”

Frank Lin, California State University, San Bernardino, USA

“Guiding Best Practice, or Legitimizing Current Practice? An Examination of AGS-1010 on the Consideration of Environmental Matters in the Audit of a Financial Report”

Christina Chiang, AUT University, New Zealand

“Self-Interest Economic Motive and Acceptability of the Proposals Across Lobbyist Groups”

Hilda Rossieta, University of Indonesia, Indonesia
Andrew Stark, MBS- Manchester University, United Kingdom

“Volume or Order Flow? Which is More Informative in Really Traded Yen/Dollar Foreign Exchange Market with New Data Set?”

Susai Masayuki, Nagasaki University, Japan

SESSION 4(G): RESEARCH FORUM

“FINANCIAL/CORPORATE GOVERNANCE”

Vlaminck

Moderator: Marion Soulerot, Groupe Ecole Supérieure du Commerce Extérieur, Paris- La Défense, France

“Executive Compensation and Firm Performance in Japan: The Role of Bank Appointed Monitors”

Naoki Watanabel, Osaka University, Japan
Hideaki Sakawa, Osaka University, Japan

“Directors Appraisal, Firm Performance and Corporate Governance in Malaysia”

Mohammad Talha, King Fahd University of Petroleum & Minerals, Saudi Arabia
Abdullah Sallehuddin, Multimedia University, Melaka Campus, Malaysia
Haider Madani, King Fahd University of Petroleum & Minerals, Saudi Arabia
Shukor Masuod, Multimedia University, Melaka Campus, Malaysia

“Corporate Scandal Cases for Building Communication and Analytical Skills Among Non-Native English Speaking Accounting Students”

Daniel Dolan, Tohoku University, Japan

“Independent Directors and Corporate Performance: Indian Evidence”

Anil Kumar, University of Delhi, India

SESSION 4(H): RESEARCH FORUM

French Session

“CORPORATE GOVERNANCE”

Gromaire

Moderator: Joel Ernult, Burgundy School of Business, Dijon, France

“Gouvernance et Banques : Un Lien Particulier? Le Cas Français.”

Bénédicte Brullebaut, Burgundy School of Business, France
Isabelle Allemand, Burgundy School of Business, France

“Gouvernance, Transparence et Encastrement Cognitif des Marchés Financiers : Le Cas des Analystes Financiers”

Yuri Biondi, CERAG / CNAM, France
Isabelle Chambost, CNAM, France

“La Sanction des Dirigeants : Un Levier Disciplinaire Efficace en France?”

Isabelle Allemand, ECS Dijon, France



SESSION 4(I): RESEARCH FORUM
“IFRS/AUDITING ISSUES”

Aragon

Moderator: Ojoun Kwon, California State University, Fresno, U.S.A.

“U.S. Adoption of IFRS: There is a Will, Now for the Way”
Don Schwatz, National University, USA

“An Empirical Investigation into the Market Relevance of University Accounting Programs: An Australian Study”
Hector Perera, Macquarie University, Australia
Peipei Pan, Macquarie University, Australia

“Market Reaction Around the Stock Splits and Bonus Issues”
Sweta Chhachoria, University of Kalyani, India
Satyajit Dhar, University of Kalyani, India

“Accruals and Earnings Quality: The Case of Iran”
Bitra Mashayekhi, University of Tehran, Iran
Zahra Sadat Borghei, University of Tehran, Iran
Arash Tahriri, University of Tehran, Iran
Vahideh Bahavarnia, University of Tehran, Iran

“The Audit Expectation Gap in Malaysia and Thailand: A Comparative”
Teck Heang Lee, Universiti Tunku Abdul Rahman, Malaysia
Azham Md. Ali, Universiti Utara Malaysia, Malaysia
Wachira Boonyanet, Chulalongkorn University, Thailand

SESSION 4(J): RESEARCH FORUM
“FINANCIAL ACCOUNTING/CAPITAL MARKETS”

Giacometti

Moderator: Herbert G. Quigley, University of District of Columbia, U.S.A.

“Keeping Accounts Receivable ‘Current’”
Richard Savich, California State University, San Bernardino, USA
Yasser Bu-Khamseen, SAIB AMC, Saudi Arabia

“Insights into Profit Quality through Goodwill Impairment Disclosures – An Australian Case Study”
Nigel Finch, Macquarie Graduate School of Management, Australia
Tyrone Carline, Macquarie Graduate School of Management, Australia
Guy Ford, Macquarie Graduate School of Management, Australia

“The Long-Run Performance of Initial Public Offerings: Comparison Between Shari’ ah and Non Shari’ ah-based Firms”
Suherman, State University of Jakarta, Indonesia
Agung Darmawan, State University of Jakarta, Indonesia
Adam Zakaria, State University of Jakarta, Indonesia

“The Market's Reaction to the First Time Issuance of the Going Concern Information in Japan”
Takuya Oikawa, Aomori Public College, Japan
Yoshitaka Ohashi, University of Aizu Junior College Division, Japan

“The Weekend Effect in the Behavior of Daily Stock Returns: A Comparison Between Seven Latin American Economies and the USA”
Luiz Paulo Fávero, FEA-USP, Brazil
Crisriane Benetti, FEA-USP, Brazil

12:30 p.m. - 2:00 p.m. LUNCHEON

Picasso Ballroom

Chairperson: Keitha Dunstan, Victoria University of Wellington, New Zealand

Speaker: Pierre Astolfi, Partner, Ricol, Lasteyrie, France

PRESENTATION OF VERNON ZIMMERMAN BEST PAPER AWARDS

Presenter: Stephan Bourcieu, Dean, Burgundy School of Business, Dijon, France



2:15 p.m. - 3:45 p.m. CONCURRENT SESSIONS

SESSION 5(A): “FINANCE ISSUES”

Jacob

Moderator: Norman Mohd-Saleh, Universiti Kebangsaan Malaysia, Malaysia

“The Pricing of Reporting Conservatism in Private Loan Contracts”

Antti Fredriksson, Turku School of Economics, Finland

“The Value Relevance of Financial Instruments Disclosure in Malaysian Firms Listed in the Main Board of Bursa Malaysia”

Mohamat-Sabri Hassan, Universiti Kebangsaan Malaysia, Malaysia

Norman Mohd-Saleh, Universiti Kebangsaan Malaysia, Malaysia

Mara-Ridhuan Che-Abd-Rahman, Universiti Kebangsaan Malaysia, Malaysia

“Market Liquidity Effects of the IFRS Introduction in Europe”

Petya Platikanova, University Pompeu Fabra, Spain

“Management of Risks of Investment Funds in Credits Rights in Brazil”

Bleise Rafael Cruz, Universidade de São Paulo, Brazil

Iran Lima, Universidade de São Paulo, Brazil

Jorge Bispo, Universidade de São Paulo, Brazil

SESSION 5(B): “FINANCIAL ACCOUNTING ISSUES”

Miller

Moderator: Chan Du, California State University, Fresno, U.S.A.

“Extracting Characteristics of Bankrupt Firms by Text Mining: Non-Financial Data vs. Financial Data”

Cindy Yoshiko Shirata, University of Tsukuba, Japan

Hiroshi Takeuchi, University of Tsukuba, Japan

Shiho Oginio, University of Tsukuba, Japan

Hideo Watanabe, University of Tsukuba, Japan

“Gemstar-TV Guide International: An Instructional Case Focusing on Revenue Recognition Issues”

Michael Knapp, University of Oklahoma, USA

Carol Knapp, University of Oklahoma, USA

“The Value Relevance of Information About Convertible Financial Instruments”

Helen Bishop, Massey University, New Zealand

Mike Bradbury, Massey University, New Zealand

Tony van Zijl, Victoria University of Wellington, New Zealand

SESSION 5(C): “INTERNATIONAL ACCOUNTING ISSUES”

Cendrars

Moderator: Andreas Hellmann, Macquarie University, Australia

“Impacts from the International Accounting Harmonization on the Profit of Brazilian Companies in Light of Differences BR GAAP / US GAAP Reported by Issuers of ADRs in the NYSE”

Edilene Santos, Fundação Getúlio Vargas, Brazil

Joanília Cia, Universidade de São Paulo, Brazil

“Translation Accounting Standards and Their Value Relevance: Evidence from Australian Oil and Gas Industry”

Svetlana Vlady, Griffith University, Australia

Allen Huang, Griffith University, Australia

“Why do Managers Voluntarily Disclose Related-Party Transactions in a Transitional Economy?”

Raymond M. K. Wong, University of Hong Kong, China

Agnes W. Y. Lo, Lingnan University, China

“Accounting Ecology and the Adoption of International Financial Reporting Standards in Germany”

Andreas Hellmann, Macquarie University, Australia

Hector Perera, Macquarie University, Australia

Chris Patel, Macquarie University, Australia

SESSION 5(D): “AUDITING ISSUES”

Hemingway

Moderator: Wachira Boonyanet, Chulalongkorn University, Thailand

“An Exploratory Study of Factors Affecting Public Listed Companies’ Compliance with Audit Committee Rules: Indonesian Evidence”

Ari Kuncara Widagdo, University of Malaya, Malaysia

Susela Devi, University of Malaya, Malaysia

“Do Partner Competence, Workloads, and Client Importance Affect on Audit Quality”

Suphamit Techamontrikul, Chulalongkorn University, Thailand

Junyaporn Techamontrikul, United Auditing PKF, Thailand



“Evaluation of Risk Factors in Client Acceptance Decisions: Evidence from Public Accountants in Indonesia”

Sylvia Veronica Siregar, University of Indonesia, Indonesia
L. Sensi Wondabio, University of Indonesia, Indonesia
S. Nurwahyu Harahap, University of Indonesia, Indonesia
Ratna Wardhani, University of Indonesia, Indonesia

“Do Modified Audit Reports Capture Discretionary Accruals? Evidence from Thai Quoted Companies”

Wachira Boonyanet, Chulalongkorn University, Thailand
Chanchai Tangruenrat, Thammasat University, Thailand
Jantima Julavittayanukool, Deloitte Touche Tohmatsu Jaiyos, Thailand

SESSION 5(E): “EDUCATION ISSUES”

Ibanez

Moderator: Jia Wang, California State University, Fresno, U.S.A.

“The Study of Cultural and Language Bias on the Effectiveness of Reward Policy in Virtual Group Collaboration”

Ojung Kwon, California State University, Fresno, USA
Daihwon Min, Korea University, Korea

“The Effect of Demographic Variables, Specifically an Accounting Major/Option, Upon University Students’ Service Learning Experiences in Marketing”

Andreas Stratemeyer, California State University, Fresno, USA
Susan Geringer, California State University, Fresno, USA
Alan Canton, California State University, Fresno, USA

“An Empirical Test of the Impact of Short Study Programs on Students’ Attitude Changes”

Jia Wang, California State University, Fresno, USA
Ali Peyvandi, California State University, Fresno, USA
John Moghaddam, California State University, Fresno, USA

“Perceptions of Generic Skills for Accounting Professionals by Japanese Accounting Faculty and Practitioners”

Satoshi Sugahara, Hiroshima Shudo University, Japan
Roanne Coman, KPMG AZSA & Co., Japan

SESSION 5(F): “INFORMATION SYSTEMS”

Matisse

Moderator: Tom Wielicki, California State University, Fresno, U.S.A.

“Analysis and Development of an Inter-Enterprise Accounting Information System in the Global Environment”

Supattra Boonmak, Chulalongkorn University, Thailand

“A Partial Adjustments Model to Understand IT Enabled Cost Structure in Hospitals”

Birendra K. Mishra, University of California, Riverside, USA
Nirup M. Menon, University of Texas at Dallas, USA
Akhilesh Chandra, University of Akron, USA

“Cost as a Factor in Implementation of ICT Solutions Among SMEs”

Tom Wielicki, California State University, Fresno, USA

SESSION 5(G): RESEARCH FORUM

“INTERNATIONAL ACCOUNTING/CAPITAL MARKETS”

Vlaminck

Moderator: Bita Mashayekhi, University of Tehran, Iran

“The Ability of Accounting Data to Predict Future Cash Flows: Panel Data Analysis”

Mohammad Arabmazar Yazdi, Shahid Beheshti, Iran
Bita Mashayekhi, University of Tehran, Iran
Mohammad Hosein Safarzadeh, University of Tehran, Iran

“The Mark-to-Market of Swap Transactions for Hedging Exchange-Traded Investment Funds”

L. Nelson G. Carvalho, University of Sao Paulo, Brazil
Fernando Chiqueto, University of Sao Paulo, Brazil
Fabio Araujo, PWC, Brazil

“Equilibrium Analysis on Financial Statement Analysis”

Yasuhiro Ohta, Keio University, Japan
Atsushi Shiiba, Osaka University, Japan

“The Characteristics of the Income Tax Expense”

Henk Langendijk, Nyenrode Business University and University of Amsterdam, Netherlands
Ewout Naarding, Nyenrode Business University, Netherlands

“Brazilian Capital Market Efficiency: Tested by Reaction in the Country to Rating Announcements between 2000 and 2007”

Paulo Lustosa, Universidade de Brasília, Brazil
Antonio Santos, Universidade de Brasília, Brazil
Lorena Wassally, Universidade de Brasília, Brazil
Edmilson Campos, Universidade de Brasília, Brazil



SESSION 5(H): “FINANCIAL/MANAGERIAL ACCOUNTING ISSUES” French Session

Gromaire

Moderator: Isabelle Allemand, Burgundy School of Business, Dijon, France

“Investissement en R&D, Enracinement des Dirigeants et Gouvernement d'entreprise: une étude sur le marché français”
Sellami Basma, IAE Poitiers, Tunisia

“Comment mesurer la performance sociétale et environnementale?”

Arvind Ashta, Burgundy School of Business, France
Joel Ernult, Burgundy School of Business, France

“Acquisitions et Pouvoir du Dirigeant”

Jean-Yves Filbien, Louvain School of Management, France
Sabrina Chikh, Lille School of Management, France

SESSION 5(I): RESEARCH FORUM

“EARNINGS MANAGEMENT/ CAPITAL MARKETS”

Aragon

Moderator: Samir Nissan, California State University, Chico, U.S.A.

“Knowledge Structure of Management Control Research in France”

Tawhid Chtioui, Reims Management School, France
Marion Soulerot, ESCE, France

“The Implications of the Accounting Research in Tehran Stock Exchange Market”

Mohammad Namazi, Shiraz University, Iran
Amin Nazemi, University of Tehran, Iran

“An Empirical Analysis of Earnings Management and the Fair Value Standard”

Mikiko Watabe, Fukushima National College of Technology, Japan

“Financial Accounting & Corporate Governance: Which Is the Dog and Which Is the Tail?”

Larry Crumbley, Louisiana State University, USA
Ronald Flinn, Creighton University, USA

“Market Risk Disclosures: A Comparison of U. S. and Japanese Companies”

Richard Ponarul, California State University, Chico, USA
Samir Nissan, California State University, Chico, USA
Ichiro Mukai, Aichi Gakuin University, Japan
Satoll Nishiumi, Aichi Gakuin University, Japan

SESSION 5(J): RESEARCH FORUM

“AUDITING ISSUES”

Giacometti

Moderator: Chrisitna Chiang, AUT University, New Zealand

“Risk Based Auditing Standards and the Effect on Internal Control of Listed Companies in Japan”

Toshifumi Takada, Tohoku University, Japan
Yanhong Pang, Hebei University of Economics and Business, China

“Audit Materiality and Environmental Matters”

Chrisitna Chiang, AUT University, New Zealand
Deryl Northcott, AUT University, New Zealand

“Why You Should Want to be on the Audit Committee”

H. David Sherman, Northeastern University, USA

“A Review of the Legal Framework for Auditor Independence and Confidentiality in Nigeria”

Oludimu Ehalaiye, University of Jos, Nigeria

“The Usefulness of Mandatory Auditor Rotation: Case in Indonesia”

Sekar Mayangsari, Trisakti, Indonesia
Bambang Riyanto, Gadjah Mada, Indonesia

3:30 p.m. - 3:45 p.m. COFFEE BREAK

Grand Foyer



3:45 p.m. – 5:15 p.m. CONCURRENT SESSIONS

SESSION 6(A): “FINANCIAL/ETHICS ISSUES”

Jacob

Moderator: Cecily Raiborn, Texas State University, San Marcos, Texas

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Companies Listed in India”

Satyajit Dhar, University of Kalyani, India
Subhabrata De, University of Kalyani, India

“Corporate Reporting in an Emerging Economy: Perception of Practitioners”

Khalid N. Al-Khater, University of Qatar, Qatar
Jalal M. Alattar, Ahmad Bin Mohammed Military College, Qatar

“Emissions Trading: The Accounting and Ethical Issues”

Marc Massoud, Claremont McKenna College, USA
Cecily Raiborn, Texas State University, San Marcos, Texas
Ivana Drazic Lutilsky, Zagreb University, Zagreb, Croatia

“A Tale of Two Acts: The Corruption Deterrent Legislation Connection”

Karen Cascini, Sacred Heart University, USA

SESSION 6(B): “FINANCIAL ACCOUNTING/EARNINGS MANAGEMENT ISSUES”

Miller

Moderator: Grantley Taylor, Curtin University of Technology, Australia

“An Examination of the Practice of Goodwill Disclosure Among Australian Firms during 2007”

Nigel Finch, Macquarie Graduate School of Management, Australia
Tyrone Carlin, Macquarie Graduate School of Management, Australia
Guy Ford, Macquarie Graduate School of Management, Australia

“The Consolidation Trap: Empirical Evidence from Differences in Earnings Management Incentives and Practices in Brazil”

José Elias Feres de Almeida, University of Sao Paulo, Brazil
Guillermo Oscar Braunbeck, University of Sao Paulo, Brazil
Fernanda Furuta, University of Sao Paulo, Brazil
Luiz Nelson G. De Carvalho, University of Sao Paulo, Brazil

“Determinants of Financial Ratio Disclosure Patterns of Australian Listed Extractive Companies”

Grantley Taylor, Curtin University of Technology, Australia
Greg Tower, Curtin University of Technology, Australia
Mitchell Van der Zahn, Curtin University of Technology, Australia

SESSION 6(C): “AUDITING ISSUES”

Cendrars

Moderator: Alvaro Gasca-Neri, Ernst & Young, Mexico

“Ownership Concentration, Political Connection and Audit Fees: Some Evidence from Malaysian Capital Market”

Balachandran Muniandy, La Trobe University, Australia
Muhammad Jahangir Ali, La Trobe University, Australia

“Is Reform of Auditors’ Liability Necessary?”

Joseph Lee, University of Nottingham, United Kingdom

“Audit Committee and Selection of External Auditors: Some Malaysian Evidence”

Varaletchumi Sumathri, University of Malaya, Malaysia
Susela Devi, University of Malaya, Malaysia
Takiyah Iskandar, Universiti Kebangsaan Malaysia, Malaysia

SESSION 6(D): “FINANCIAL ACCOUNTING/CAPITAL MARKETS”

Hemingway

Moderator: Michael Moore, University of California, Riverside, U.S.A.

“Investors’ Attitude to Information, A Role of Accounting Information, on Equity Investment”

Satoshi Tomita, Kansai University, Japan

“Ownership Structure and Intellectual Capital Performance in Malaysian Companies Listed on MESDAQ”

Mara Ridhuan Che Abdul Rahman, Universiti Kebangsaan Malaysia, Malaysia
Mohamat Sabri Hassan, Universiti Kebangsaan Malaysia, Malaysia
Norman Mohd-Saleh, Universiti Kebangsaan Malaysia, Malaysia

“Study of the Disclosure Rate and its Relation with Non Financial”

Ghadiri Moghadam-Abolfazl, Ferdowsi University of Mashhad, Iran
Mohammad Hossein Vadiiee, Ferdowsi University of Mashhad, Iran



“Compliance to IFRS Disclosure Requirements in Emerging Economies: Evidence from Exchange-Listed Companies in Bangladesh”

Jamal Ahmed, Hoda Vasi Chowdhury & Co, Dhaka, Bangladesh
Tony van Zijl, Victoria University of Wellington, New Zealand
Wares Karim, Brunel University, United Kingdom

**SESSION 6(E): RESEARCH FORUM
“CORPORATE GOVERNANCE”**

Ibanez

Moderator: Emil Milevoj, California State University, Fresno, U.S.A.

“To Evaluate the Effects of the Venture Capital Industry Investment”

Shiou-Chih Wang, National Taipei University, Taiwan
Jui-Hung Su, JSCORP, Taiwan
Jaw-Sin Su, Chinese Culture University, Taiwan

“Accounting for Employee Stock Options and Proposed Changes in the International Conceptual Framework”

Georgia Saemann, University of Wisconsin – Milwaukee, USA

“Are the Board of Directors and the Supervisory Board Able to Reveal Through Regular and Quality Information Unfair Practices of Managers?”

Libuse Soljakova, University of Economics Prague, Czech Republic

“Implications of Cultural Difference on Corporate Governance”

Orapin Duangpoly, University of Houston, USA
J. Simms, University of St. Thomas, USA

**SESSION 6(F): RESEARCH FORUM
“FINANCIAL ACCOUNTING ISSUES”**

Matisse

Moderator: Poh Ling Ho, Curtin University of Technology, Malaysia

“Ownership Structure and Voluntary Disclosure in Malaysian Listed Firms”

Poh Ling Ho, Curtin University of Technology, Malaysia

“The Boundaries of Full Fair Value Accounting for Financial Instruments”

Masaki Kusano, Osaka University of Economics, Japan

“Accounting for Asset Retirement Obligations: Theoretical Controversies and Practice in Brazil”

Paulo Lustosa, University of Brasilia, Brazil
Denise Rochaël, University of Brasilia, Brazil
José Cunha, University of Brasilia, Brazil

“Forecasting Directional Movement of Nifty Index of Indian Stock Market: An Analysis Using Logit and Probit Models”

Sonam Dua, International College of Financial Planning, India
Prabhat Mittal, University of Delhi, India

“Accounting Evolution in the Actual International Social Environment”

Coman Nicoleta, Academy of Economic Studies, Romania
Gorgan Catalina, Academy of Economic Studies, Romania
Gorgan Vasile, Academy of Economic Studies, Romania
Diaconu Paul, Academy of Economic Studies, Romania

**SESSION 6(G): RESEARCH FORUM
“FINANCIAL ACCOUNTING/CAPITAL MARKETS”**

French Session

Vlaminck

Moderator: Laurent Didelot, Burgundy School of Business, Dijon, France

“Gestion de L'actionnariat lors de L'introduction en Bourse : le cas Français”

Dominique Dufour, Nice Sophia Antipolis, France
Eric Molay, Nice Sophia Antipolis, France
Bernard Olivero, Nice Sophia Antipolis, France

“La Réforme de la Législation Française en Matière d'usure Facilite-T-elle L'accès au Crédit des Micro-Entreprises ?”

Jean-Guillaume Ditter, Burgundy School of Business, France
Laurence Attuel-Mendes, Burgundy School of Business, France
Arvind Ashta, Burgundy School of Business, France

“Une étude Expérimentale pour Identifier les Indicateurs d'un Tableau de bord Stratégique des Cabinets d'audit Français”

Vu Viet Ha, RG - University of Paris Est, France



"Dans Quelle Mesure la Gestion Basée Sur la Valeur Influence-t-elle l'estimation des Intérêts sur Fonds Propres dans la Comptabilité Analytique?"

Bernd Britzelmaier, Pforzheim University, Allemagne
Thomas Joos, Pforzheim University, Allemagne
Aline Lahaye, Pforzheim University/ ESCA Angers, Allemagne/France
Evelyne Huegle, Pforzheim University, Allemagne

**SESSION 6(H): RESEARCH FORUM
"SOCIAL/ENVIRONMENTAL ISSUES"**

Gromaire

Moderator: Susan Geringer, California State University, Fresno, U.S.A.

"Firm Sustainability: Evaluation of the Socioeconomic and Environmental Equilibrium of the Company Natura Cosméticos S.A."

Pedro Oliveira, Universidade de Brasília, Brasil
Solange Garcia, Universidade de Brasília, Brazil

"Environmental Accounting Practices in Thailand"

Duangmanee Komaratat, Chulalongkorn University, Thailand
Wachira Boonyanet, Chulalongkorn University, Thailand

"Corporate Social and Environmental Responsibility as a Competitive Advantage"

Maria Manuela Duarte, Lisbon School of Accountancy and Administration, Portugal

"Analysis of the Information Quality of Reports on CDM Projects in Light of the Legitimacy Approach"

Amaury José Rezende, University of São Paulo, Brazil
Maise Ribeiro, University of São Paulo, Brazil
Mario Furlanette Neto, University of São Paulo, Brazil
Flavia Zoboli Dalmacio, University of São Paulo, Brazil

"Corporate Social Disclosure in Indonesia"

Nur Cahyonowati, Diponegoro University, Indonesia
Indah Susilowati, Diponegoro University, Indonesia

**SESSION 6(I): RESEARCH FORUM
"ETHICS/ CORPORATE GOVERNANCE"**

Aragon

Moderator: Zabiholla Rezaee, University of Memphis, U.S.A.

"Towards a Framework to Explain the Role of Accounting in Corporate Governance: With Special Reference to the Banking Sector in Sri Lanka"

Athula Ekanayake, Macquarie University, Australia
Hector Perera, Macquarie University, Australia
Sujatha Perera, Macquarie University, Australia

"Social and Environmental Issues, Corporate Social Responsibility, Sustainable Development"

Shaikh Saleem, Millennium Institute of Management, India

"Do Business Ethical Firms Perform Better in Emerging Market?"

Ran Zhang, Peking University, China
Zabiholla Rezaee, University of Memphis, USA
Zhengfei Lu, Peking University, China

WEDNESDAY, NOVEMBER 12

9:00 p.m. – 2:00 p.m. Palace of Versailles Tour

