TWENTY-EIGHTH ASIAN-PACIFIC CONFERENCE
ON INTERNATIONAL ACCOUNTING ISSUES

CONFERENCE PROGRAM

SUNDAY, NOVEMBER 6

12:00 p.m. - 5:00 p.m.  GENERAL REGISTRATION  Salon Prefunction
6:00 p.m. - 8:00 p.m.  WELCOME RECEPTION  Salon Prefunction

Welcome Remarks:
Lynnette Zelezny, Provost and Vice President for Academic Affairs, California State University, Fresno, U.S.A.

MONDAY, NOVEMBER 7

8:00 a.m. - 5:00 p.m.  GENERAL REGISTRATION  Salon Prefunction

8:30 a.m. - 9:00 a.m.  OPENING CEREMONY  Salon 3-4

Master of Ceremonies:
Crystal Cui, Conference Coordinator, Asian-Pacific Conference on International Accounting Issues, U.S.A.

Welcoming Remarks:
Lynnette Zelezny, Provost and Vice President for Academic Affairs, California State University, Fresno, U.S.A.

9:00 a.m. - 10:15 a.m.  KEYNOTE SPEECH  Salon 3-4
“TRANSPARENCY AND ACCOUNTABILITY OF THE GLOBAL FINANCIAL REPORTING ISSUES”

Moderator:  Keitha Dunstan, Pro Vice-Chancellor (Learning and Teaching), Bond University, Australia
Speaker:  Wei-Guo Zhang, Member of the International Accounting Standards Board, U.K.

10:15 a.m. - 10:30 a.m.  COFFEE BREAK  Salon Prefunction
10:30 a.m. – 12:00 p.m.  CONCURRENT SESSIONS

SESSION 1(A): “AUDITING ISSUES”  
**Moderator:**  S. Susela Devi, UNITAR International University, Malaysia

**THE IMPACT OF INTERNAL AUDIT FUNCTION QUALITY ON MANAGEMENT FORECAST PRECISION AND ACCURACY**  
Indranil Bardhan, University of Texas at Dallas, U.S.A.  
Shu Lin, California State University, Fresno, U.S.A.  
Lizhong Hao, California State University, Fresno, U.S.A.

**ABNORMAL AUDIT EFFORTS AND COST OF EQUITY CAPITAL: EVIDENCE FROM KOREA**  
Namchul Jung, Korea University, Korea  
Seok Woo Jeong, Korea University, Korea  
Tony Kang, McMaster University, Canada  
Sang Ho Lee, Korea University, Korea  
Yong Keun Yoo, Korea University, Korea

**THE DYNAMICS OF INTERNAL AUDIT’S INVOLVEMENT IN NON-FINANCIAL ASSURANCE AND CONSULTING**  
Dominic Soh, Macquarie University, Australia  
Nonna Martinov-Bennie, Macquarie University, Australia

SESSION 1(B): “FINANCIAL ACCOUNTING ISSUES”  
**Moderator:**  Cindy Yoshiko Shirata, Hosei University, Japan

**INTEGRATED REPORTING: THE UNGREENING OF SUSTAINABILITY REPORTING?**  
Caroline Bridges, University of Auckland, New Zealand  
Julie Harrison, University of Auckland, New Zealand

**IMPROVED MODELS TO DETECT FRAUD IN FINANCIAL STATEMENTS**  
Adrian Gepp, Bond University, Australia  
Kuldeep Kumar, Bond University, Australia  
Sukanto Bhattacharya, Deakin University, Australia

**DISCLOSURE OVERLOAD? A PROFESSIONAL-USER PERSPECTIVE ON THE USEFULNESS OF GENERAL PURPOSE FINANCIAL STATEMENTS**  
Lynn Rees, Texas A&M University, U.S.A.  
Michael Drake, Brigham Young University, U.S.A.  
Jeffrey Hales, Georgia Institute of Technology, U.S.A.

SESSION 1(C): “INTERNATIONAL FINANCIAL REPORTING STANDARDS ISSUES”  
**Moderator:**  Donna Street, University of Dayton, U.S.A.

**MANAGEMENT INCENTIVES FOR PRIOR PERIOD ERROR CORRECTIONS UNDER IAS 8**  
Pamela Kent, The University of Adelaide, Australia  
Richard Kent, University of Queensland, Australia

**CORPORATE GOVERNANCE AND STOCK PRICES OF JAPANESE FIRMS THAT ADOPT IFRS: INTERIM EVIDENCE**  
Fumiko Takeda, University of Tokyo, Japan  
Shun Sato, University of Tokyo, Japan
SESSION 1(C): “INTERNATIONAL FINANCIAL REPORTING STANDARDS ISSUES” (CONT’D)

SFAS 157 AND THE PREDICTIVE VALUE OF U.S. BANK FAIR VALUES
Dimu Ehalaiye, Massey University, New Zealand
Mark Tippett, University of Newcastle, Australia
Tony van Zijl, Victoria University of Wellington, New Zealand

SESSION 1(D): “CAPITAL MARKETS”
Moderator: Dimu Ehalaiye, Massey University, New Zealand

DIRECTORS FROM RELATED INDUSTRIES AND MANAGEMENT FORECAST PROPERTIES: AN INTERNATIONAL STUDY
Ervin Black, University of Oklahoma, U.S.A.
Herita Akamah, University of Nebraska, U.S.A.
Dipankar Ghosh, University of Oklahoma, U.S.A.

THE U.S. MARKET REACTION TO REGULATION OF SOCIAL MEDIA DISCLOSURES
Yuen Teen Mak, National University of Singapore, Singapore
Amanda Aw Yong, National University of Singapore, Singapore
Ching Tung Keung, National University of Singapore, Singapore

ARE IPOS ‘OVERPRICED’? STRATEGIC INTERACTIONS BETWEEN THE ENTREPRENEUR AND THE UNDERWRITER BY LYING
Satoshi Taguchi, Doshisha University, Japan
Kazunori Miwa, Kobe University, Japan
Tatsushi Yamamoto, Osaka University, Japan

SESSION 1(E): “MANAGERIAL ACCOUNTING ISSUES”
Moderator: Salima Paul, Plymouth University, U.K.

MANAGERIAL ABILITY AND ACCOUNTING CONSERVATISM
Eung-Gil Kim, Korea University, Korea
Sam Han, Korea University, Korea
Gun Lee, Korea University, Korea
Tony Kang, McMaster University, Canada

CHANGE IN FUNDING SOURCES AND PERFORMANCE MANAGEMENT SYSTEMS IN NON-PROFIT ORGANISATIONS – A CASE STUDY
Manzurul Alam, Murdoch University, Australia
John Griffiths, Murdoch University, Australia
Megan Paull, Murdoch University, Australia
David Holloway, Murdoch University, Australia
Anne Clear, Murdoch University, Australia

INNOVATION-DRIVEN PERFORMANCE IN CHINA: TRUTH OR FICTION?
Demetris Christodoulou, The University of Sydney, Australia
Baruch Lev, New York University, U.S.A.
Le Ma, The University of Sydney, Australia
SESSION 1(F): “CORPORATE GOVERNANCE”  
Moderator: Tamara Zunker, Bond University, Australia

VOLUNTARY EXTERNAL ASSURANCE OF CORPORATE SOCIAL RESPONSIBILITY REPORTS AND THE DOW JONES SUSTAINABILITY INDEX MEMBERSHIP: INTERNATIONAL EVIDENCE  
Yue Li, University of Toronto, Canada  
Peter M. Clarkson, The University of Queensland, Australia  
Gordon Richardson, The University of Toronto, Canada  
Albert Tsang, York University, Canada

AN EMPIRICAL STUDY OF GOING-PRIVATE FIRMS IN JAPAN BEING MADE FULLY OWNED SUBSIDIARIES BY THEIR PARENT COMPANIES  
Chieko Matsuda, Tokyo Metropolitan University, Japan

A CROSS-NATIONAL STUDY OF THE IMPACT OF CHANGES IN INSTITUTIONAL ENVIRONMENT ON CORPORATE GOVERNANCE PRACTICES  
Shirley Daniel, University of Hawaii at Manoa, U.S.A.  
Jaehyeon Kim, University of Hawaii at Manoa, U.S.A.  
Joshua K. Cieslewicz, Utah Valley University, U.S.A.

SESSION 1(G): “EARNINGS MANAGEMENT ISSUES”  
Moderator: Muhammad Jahangir Ali, La Trobe University, Australia

REAL EARNINGS MANAGEMENT, THE COST OF DEBT AND CAPITAL MARKET DEVELOPMENT – INTERNATIONAL ANALYSIS  
Ji Hye Kim, Korea University, Korea  
Tony Kang, McMaster University, Canada  
Sang Ho Lee, Korea University, Korea  
Yong Keun Yoo, Korea University, Korea

PREDICTIVE ABILITY OF FAIR VALUE MEASUREMENT FOR COMMERCIAL BANKS’ FUTURE EARNINGS: EVIDENCE FROM POST-FINANCIAL-CRISIS CHINA  
Hong Xiao, Xiamen University, China  
Qiao Wang, Pittsburgh University, U.S.A.

EARNINGS MANAGEMENT, BENCHMARKING, AND MARKET VALUATION – A PERSPECTIVE FROM THE HOSPITALITY INDUSTRY  
Fanghong Jiao, Bradley University, U.S.A.  
Wenxiang Lu, Bradley University, U.S.A.

12:15 p.m. – 1:30 p.m.  LUNCHEON  
Salon 1-2 Prefunction

Chairperson: Alvaro Gasca Neri, E.Y., Mexico
1:45 p.m. – 3:15 p.m.  CONCURRENT SESSIONS

SESSION 2(A): “AUDITING ISSUES”  
Moderator:  Shu Lin, California State University, Fresno, U.S.A.

FINANCIAL REPORTING QUALITY AND AUDIT FEES – RISK COMMITTEE PERSPECTIVE  
Md. Borhan Uddin Bhuiyan, Massey University, New Zealand  
Jamal Roudaki, Lincoln University, New Zealand  
Ummya Salma, Bangladesh University of Professionals, Bangladesh  
Siata Tavite, Massey University, New Zealand

LEARNING BY EXAMPLE: AUDIT TEAM LEADER MODELING FALLIBILITY, AND AUDIT TEAM MEMBER LEARNING FROM ERRORS  
Craig Emby, Simon Fraser University, Canada

THE IMPACT OF DIGITAL INNOVATION ON PROFESSIONAL PUBLIC ACCOUNTING PRACTICE: THE AUSTRALIAN EXPERIENCE  
Colleen Hayes, The Australian National University, Australia  
Mayada Hansnata, The Australian National University, Australia

SESSION 2(B): “FINANCIAL ACCOUNTING ISSUES”  
Moderator:  Lizhong Hao, California State University, Fresno, U.S.A.

BUSINESS-TO-BUSINESS CREDIT GRANTING IN THE MALAYSIAN MANUFACTURING SECTOR  
Salima Paul, Plymouth University, U.K.  
S. Susela Devi, UNITAR International University, Malaysia  
Cherif Guermat, University of The West of England, U.K.

CONSERVATIVE LOAN LOSS ALLOWANCE AND BANK LENDING  
Yusuke Takasu, Yokohama National University, Japan  
Makoto Nakano, Hitotsubashi University, Japan

VALUE RELEVANCE OF CORPORATE DONATIONS  
Noor Houque, Victoria University of Wellington, New Zealand  
St. George Thomas, Victoria University of Wellington, New Zealand  
Tony van Zijl, Victoria University of Wellington, New Zealand  
Wares Karim, Eastern Illinois University, U.S.A.

SESSION 2(C): “TAXATION ISSUES”  
Moderator:  Hiroshi Ohnuma, Tokyo University of Science, Japan

THE IMPACT OF CORPORATE TAX AVOIDANCE ON DEBT FINANCING IN A FULL DIVIDEND IMPUTATION SYSTEM  
Youngdeok Lim, University of New South Wales, Australia  
Rodney Brown, London School of Economics and Political Science, U.K.  
Chris Evans, University of New South Wales, Australia

THE ETHICS OF TAX EVASION: A SURVEY OF CHINESE BUSINESS STUDENTS IN USA AND CHINA  
Anwar Salimi, California State Polytechnic University, Pomona, U.S.A.  
Robert McGee, Fayetteville State University, U.S.A.
SESSION 2(C): “TAXATION ISSUES” (CONT’D)

TAX SUBSIDY OR TAX BURDEN, AND STOCK PRICE CRASH RISK
Siwoo Hong, Sungkyunkwan University, Korea
Wonsun Paek, Sungkyunkwan University, Korea

THE ASSOCIATION OF CORPORATE TAX AVOIDANCE AND COST OF EQUITY CAPITAL: KOREAN EVIDENCE
Jin Hee Kim, Korea University, Korea

SESSION 2(D): “CAPITAL MARKETS”
Moderator: Parveen Gupta, Lehigh University, U.S.A.

CORPORATE OWNERSHIP DISCREPANCY AND COST OF EQUITY CAPITAL: EVIDENCE FROM KOREAN BUSINESS GROUPS “CHAEBOLS”
Dong Heun Lee, Korea University, Korea
Jeong Un Choi, Daegu University, Korea
Mun Ho Hwang, Kyung Hee University, Korea
Seung Min Cha, Kyonggi University, Korea

ACCRUALS COMPONENTS AND THE ACCRUALS ANOMALY IN KOREA
Young Jun Kim, Hankuk University of Foreign Studies, Korea
Jung Hoon Kim, Florida International University, U.S.A.
Sewon Kwon, Seoul National University, Korea

ANALYSIS OF EQUITY VALUATION MODELS AND TARGET PRICE ACCURACY: EVIDENCE FROM ANALYSTS’ REPORTS IN INDONESIA
Ryan Pelealu, Universitas Indonesia, Indonesia
Budi Frensidy, Universitas Indonesia, Indonesia

SESSION 2(E): “ACCOUNTING EDUCATION”
Moderator: Wm. Dennis Huber, Capella University, U.S.A.

THE SASB’S NEW ACCOUNTING CREDENTIAL – POTENTIALLY ADDING EXPONENTIAL VALUE TO THE “CPA” CREDENTIAL
Denise English, Boise State University, U.S.A.

PROFESSIONAL SKILLS REQUIRED OF ACCOUNTANTS: WHAT DO AUSTRALIAN AND NEW ZEALAND JOB ADVERTISEMENTS TELL US?
Lin Mei Tan, Massey University, New Zealand
Fawzi Laswad, Massey University, New Zealand

U.S. BUSINESS NEEDS FOR INTERNATIONAL EXPERTISE BY FUNCTIONAL BUSINESS DISCIPLINE: IMPLICATIONS FOR ACCOUNTING EDUCATION
Shirley Daniel, University of Hawaii at Manoa, U.S.A.
Fujiao Xie, University of Hawaii at Manoa, U.S.A.
Zhou Chen, University of Hawaii at Manoa, U.S.A.
Benwari Kedia, The University of Memphis, U.S.A.
SESSION 2(F): “FINANCE ISSUES”  
Moderator:  K.C. Chen, California State University, Fresno, U.S.A.

RELATIVE INEFFICIENCY BETWEEN INVESTORS AND ANALYSTS ON STOCK MARKET ANOMALY  
Ji Yeon Ryu, Korea University, Korea

OWNERSHIP STRUCTURE AND SYNCHRONICITY IN CANADA: OWNERSHIP CONCENTRATION, FAMILY OWNERSHIP AND MULTIPLE LARGE CONTROLLING SHAREHOLDERS  
Jennifer Miele, California State University, Fresno, U.S.A.

DEFAULT NUMBER PREDICTION BY FINANCIAL/ECONOMIC INDEX AND GRANGER’S CAUSALITY AMONG INDEX  
Ono Tadashi, University of Tsukuba, Japan

SESSION 2(G): “ENVIRONMENTAL ISSUES”  
Moderator:  Jacqueline Birt, The University of Queensland, Australia

SUSTAINABILITY REPORTING BY LISTED FIRMS IN INDONESIA  
Sylvia Siregar, Universitas Indonesia, Indonesia  
Siti Nurwahyu Harahap, Universitas Indonesia, Indonesia  
Fitriany Amarullah, Universitas Indonesia, Indonesia  
Desi Adhariani, Universitas Indonesia, Indonesia

CORPORATE SOCIAL RESPONSIBILITY AND THE COST OF DEBT  
Lijuan Zhang, The Australian National University, Australia  
Chi Chon Leng, The Australian National University, Australia

FACTORS AFFECTING CREDIBILITY PERCEPTIONS OF SUSTAINABILITY REPORTS  
Greg Shailer, The Australian National University, Australia  
Xinning Xiao, Monash University, Australia

3:15 p.m. – 3:30 p.m.  COFFEE BREAK  
Salon Prefunction

3:30 p.m. – 5:00 p.m.  CONCURRENT SESSIONS

SESSION 3(A): “AUDITING ISSUES”  
Moderator:  Adrian Gepp, Bond University, Australia

AUDIT FEES AND CORRUPTION  
Noor Houque, Victoria University of Wellington, New Zealand  
Andrew Alan Mahoney, Victoria University of Wellington, New Zealand  
Tony van Zijl, Victoria University of Wellington, New Zealand  
Wares Karim, Eastern Illinois University, U.S.A.

DIFFERENCES IN THE INFLUENCE OF A SUPERIOR’S KNOWN PREFERENCES ON THE JUDGMENTS OF AUDITORS FROM LARGE AND SMALL FIRMS  
Noel Harding, University of New South Wales, Australia  
Sarah Kim, University of New South Wales, Australia
SESSION 3(A): “AUDITING ISSUES” (CONT'D)  

INSTITUTIONAL PRESSURE AND IMPROVISATIONAL AUDITOR BEHAVIOUR: THE CASE OF INDONESIA  
Suyanto, Universitas Gadjah Mada, Indonesia

SESSION 3(B): “FINANCIAL ACCOUNTING ISSUES”  
Moderator: Md. Borhan Uddin Bhuiyan, Massey University, New Zealand

RESIDUAL INCOME VALUATION AND GROWTH  
Andreas Schueler, Universitaet der Bundeswehr Munich, Germany

AVON CALLING: GUANXI AND THE FOREIGN CORRUPT PRACTICES ACT  
Michael Knapp, University of Oklahoma, U.S.A.  
Carol Knapp, University of Oklahoma, U.S.A.

ACCOUNTING CONSERVATISM IN THE UAE BANKS  
Magdi El-Bannany, University of Sharjah, U.A.E.

SESSION 3(C): “ETHICAL ISSUES”  
Moderator: Keitha Dunstan, Bond University, Australia

A NEW INSTRUMENT TO ASSESS PROFESSIONALISM IN ACCOUNTING  
Gregory Liyanarachchi, University of Wisconsin-La Crosse, U.S.A.  
Ralph Adler, University of Otago, New Zealand

RESTORING TRUST: RETHINKING THE MARKET PHILOSOPHY  
Frances Chua, Massey University, New Zealand  
Asheq Rahman, Auckland University of Technology, New Zealand

A SOCIAL IDENTITY PERSPECTIVE OF PROFESSIONAL ETHICAL CODES  
Shawn Liang Chee Mah, RMIT University, Australia  
Steven Dellaportas, RMIT University, Australia  
Michael Kend, RMIT University, Australia

SESSION 3(D): “CAPITAL MARKETS”  
Moderator: Ray McNamara, James Cook University, Australia

MANAGERIAL ABILITY AND ANALYST FORECAST BEHAVIOR: LARGE SAMPLE EVIDENCE  
Shiyou Li, Texas A&M University-Commerce, U.S.A.

COST OF DEBT AND EARNINGS ATTRIBUTES  
Sang Ho Lee, Korea University, Korea  
Tony Kang, McMaster University, Canada  
Ji Hye Kim, Korea University, Korea  
Yong Keun Yoo, Korea University, Korea

OWNERSHIP STRUCTURE AND RISK TAKING OF MALAYSIAN BANKING INSTITUTIONS: A COMPARATIVE MEASUREMENT APPLIED IN DEVELOPED AND EMERGING COUNTRIES  
Nasyra Ab. Jamil, UNITAR International University, Malaysia  
Rasidah Mohd. Said, Universiti Kebangsaan Malaysia, Malaysia  
Fauzias Mat Nor, Universiti Sains Islam Malaysia, Malaysia
SESSION 3(E): “CORPORATE GOVERNANCE”  
**Moderator:** Craig Emby, Simon Fraser University, Canada

**WHY FAMILY FIRMS PAY CASH DIVIDENDS IN EMERGING MARKETS; CORPORATE CONTROL AND FAMILY SUCCESSION IN KOREA**  
YoungKyoung Ko, UNITAR International University, Malaysia

**VOLUNTARY EMPLOYEE RELATED DISCLOSURES IN SMALL COMPANIES**  
Tamara Zunker, Bond University, Australia  
Pamela Kent, University of Adelaide, Australia

**EARNINGS MANAGEMENT AND INTERNAL CONTROL IN BANK-DOMINATED CORPORATE GOVERNANCE: EVIDENCE FROM JAPAN**  
Hideaki Sakawa, Nagoya City University, Japan  
Naoki Watanabel, Nagoya City University, Japan

SESSION 3(F): “MANAGERIAL ACCOUNTING ISSUES”  
**Moderator:** Pamela Kent, University of Adelaide, Australia

**THE IMPACT OF ENVIRONMENTAL ACTIVITY MANAGEMENT ON ENVIRONMENTAL PERFORMANCE**  
Thanh Phan, Macquarie University, Australia  
Kevin Baird, Macquarie University, Australia  
Sophia Su, Macquarie University, Australia

**THE SUPPLIER–CUSTOMER RELATIONSHIP AND COST STRUCTURE IN JAPAN**  
Ikuko Sasaki, Tohoku Gakuin University, Japan  
Atsushi Shiiba, Osaka University, Japan  
Kunimaru Takahashi, Aoyama Gakuin University, Japan

**THE EFFECT OF CULTURAL INTEGRATION ON FINANCIAL PERFORMANCE POST-MERGER**  
Rishma Vedd, California State University, Northridge, U.S.A.  
Nataliya Yassinski, California State University, Northridge, U.S.A.

SESSION 3(G): “INTERNATIONAL FINANCIAL REPORTING STANDARDS ISSUES”  
**Moderator:** Donna Street, University of Dayton, U.S.A.

**PERCEPTIONS OF PRACTITIONERS, AUDITORS, AND ACADEMICS ON IFRS CONVERGENCE IN INDONESIA**  
Sylvia Siregar, Universitas Indonesia, Indonesia  
Chaerul Djusman Djakman, Universitas Indonesia, Indonesia  
Aria Farahmita, Universitas Indonesia, Indonesia  
Agustin Setia Ningrum, Universitas Indonesia, Indonesia

**FINANCIAL STATEMENT ANALYSIS: EVIDENCE FROM CHINESE FIRMS**  
Robert Yu, University of Wisconsin-Whitewater, U.S.A.  
Li Li Eng, Missouri University of Science and Technology, U.S.A.  
Xi Tian, Nanjing Agricultural University, China

**IFRS CONVERGENCE IN MALAYSIA: THE EFFECT ON FINANCIAL STATEMENTS AND FINANCIAL RATIOS**  
Karen Ling Nee Wong, RMIT University, Australia  
Mahesh Joshi, RMIT University, Australia
6:00 p.m. – 7:00 p.m.  COCKTAIL RECEPTION  
7:00 p.m. – 10:00 p.m.  GALA DINNER

Chairperson:  Cindy Yoshiko Shirata, Hosei University, Japan

TUESDAY, NOVEMBER 8

8:30 a.m. – 3:30 p.m.  GENERAL REGISTRATION  

8:45 a.m. – 10:15 a.m.  CONCURRENT SESSIONS

SESSION 4(A): “AUDITING ISSUES”  
Moderator:  Fanghong Jiao, Bradley University, U.S.A.

HOW DO INDUSTRY SPECIALIST AUDITORS IMPROVE AUDIT QUALITY? EVIDENCE FROM NEW AUDIT HOUR BREAKDOWN DISCLOSURE FROM KOREA
Yongsuk Yun, Korea University, Korea  
Soo Young Kwon, Korea University, Korea  
Han Yi, Korea University, Korea  
Kyoungchul Jung, Korea University, Korea

THE RELATIONSHIP BETWEEN EXTERNAL AND INTERNAL AUDIT COSTS  
Kenichi Yazawa, Aoyama Gakuin University, Japan

THE DIMENSION OF INFORMATION SYSTEMS CONTROL JUDGMENTS  
Ray McNamara, James Cook University, Australia

ANALYSIS OF REGULATIONS ON THE TERMINATION OF MANDATORY AUDIT FIRM ROTATION IN INDONESIA  
Fitriany Abdul Mutholib, Universitas Indonesia, Indonesia  
Hafiz Adhitama, Universitas Indonesia, Indonesia

SESSION 4(B): “FINANCIAL ACCOUNTING ISSUES”  
Moderator:  Julie Harrison, The University of Auckland, New Zealand

HOW DO FIRMS GROW THEIR REVENUE? A FRAMEWORK OF REVENUE MANAGEMENT PRACTICE  
Julie Harrison, The University of Auckland, New Zealand  
Frederick Ng, University of Auckland, New Zealand  
Paul Rouse, University of Auckland, New Zealand

EXPENSE RECOGNITION AND STOCK PRICE CRASH RISK  
Wonsun Paek, Sungkyunkwan University, Korea

FINANCIAL DISTRESS PREDICTION USING CUTTING-EDGE STATISTICAL TECHNIQUES  
Khaled Halteh, Bond University, Australia  
Adrian Gepp, Bond University, Australia  
Kuldeep Kumar, Bond University, Australia
SESSION 4(C): “ENVIRONMENTAL SOCIAL RESPONSIBILITY”

**Moderator:** Chi Chon Leng, The Australian National University, Australia

**MANAGERS’ ETHICAL JUDGMENT ON CSR OVERINVESTMENT: AN EGOCENTRIC PERSPECTIVE**
Poppy Dian Indira Kusuma, Universitas Jenderal Soedirman, Indonesia
Mahfud Sholihin, Universitas Gadjah Mada, Indonesia

**ESG RISK MANAGEMENT BY NORDIC INSTITUTIONAL INVESTORS**
Lars Hassel, Umeå University, Sweden
Natalia Semenova, Linnaeus University, Sweden

**THE IMPACT OF LEAHY-SMITH AMERICA INVENTS ACT ON INNOVATIVE FIRMS’ INFORMATION ENVIRONMENT**
Hai Wu, Australian National University, Australia
Rui Huang, Australian National University, Australia
Louise Lu, Australian National University, Australia

SESSION 4(D): “CAPITAL MARKETS”

**Moderator:** K.C. Chen, California State University, Fresno, U.S.A.

**CAPITAL MARKET REACTION TO DISCLOSURE IN DISASTER: A CASE STUDY OF THE 2016 KUMAMOTO EARTHQUAKES**
Kenji Kawashima, Hosei University, Japan

**VALUE RELEVANCE OF ACCOUNTING INFORMATION: EMPIRICAL EVIDENCES FROM CHINA**
Ying Guo, California State University, East Bay, U.S.A.
Xiao Yan Li, Beijing University of Chemical Technology, China
David C. Yang, University of Hawaii at Manoa, U.S.A.
Hai Feng Li, Beijing Fengtai Government, China

**DOES DIVIDEND PAYOUT OF JAPANESE FIRMS CHANGE AFTER THE INTRODUCTION OF COMPREHENSIVE INCOME?**
Akihiro Nedate, Fukushima University, Japan

SESSION 4(E): “CORPORATE GOVERNANCE”

**Moderator:** Sylvia Veronica Siregar, Universitas Indonesia, Indonesia

**WHAT AFFECTS FACTOR LOADING UNCERTAINTY AND EXPECTED RETURNS? THE ROLE OF ACCOUNTING QUALITY**
Charles Shi, National University of Singapore, Singapore
Chenkai Ni, Fudan University, China

**CORPORATE PERFORMANCE REPORTING WITHIN SUSTAINABILITY CONCEPTS**
Irena Hejduk, Warsaw School of Economics, Poland
Anna Karmanska, Warsaw School of Economics, Poland

**ACCOUNTANTS IN SMALL PUBLIC PRACTICE AND THEIR PROFESSIONAL IDENTITY, ORGANISATIONAL AND CLIENT CONFLICT?**
Francesco Maisano, RMIT University, Australia
Steven Dellaportas, RMIT University, Australia
SESSION 4(F): “EARNINGS MANAGEMENT”  
Moderator: Magdi El-Bannany, University of Sharjah, U.A.E.

MANAGEMENT FORECAST CONSISTENCY AND MARKET REACTION  
Yuji Shirabe, Hitotsubashi University, Japan

MULTIPLE MARKET ASSET TRADING AND DIFFERENTIAL INFORMATION QUALITY: JOINT ADR AND EQUITY SHARE MARKET RESPONSE TO REPORTED EARNINGS AND SEC DISCLOSURES  
Michael H. Senteney, Ohio University, U.S.A.  
Mohammad S. Bazaz, California State University, San Bernardino, U.S.A.  
David L. Senteney, California State University, San Bernardino, U.S.A.

ON NEO-COLONIALISM AND THE COLONIZATION OF ACCOUNTING RESEARCH  
Wm. Dennis Huber, Capella University, U.S.A.

SESSION 4(G): “RESEARCH FORUM: MANAGERIAL AND FINANCIAL ACCOUNTING ISSUES”  
Moderator: Nasyra Ab. Jamil, UNITAR International University, Malaysia

CUSTOMER SATISFACTION, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, AND FIRM FINANCIAL PERFORMANCE: THE EVIDENCE FROM INDONESIA’S LISTED COMPANIES  
Dahlia Sari, Universitas Indonesia, Indonesia  
Lindawati Gani, Universitas Indonesia, Indonesia  
Hilda Rossieita, Universitas Indonesia, Indonesia

IMPACT OF AGENT-BASED MODELING ON MANAGEMENT ACCOUNTING RESEARCH  
Takahito Kondo, Kyoto Sangyo University, Japan  
Takeshi Nishii, Senshu University, Japan

DO GENDER AND ETHICAL CODE OF CONDUCT AFFECT BUDGETARY SLACK ETHICAL JUDGMENT? EVIDENCE FROM INDONESIA  
Jurica Lucyanda, Universitas Bakrie, Indonesia  
Mahfud Sholihin, Universitas Gadjah Mada, Indonesia

THE ROLE OF COGNITIVE MORAL DEVELOPMENT (CMD) IN DECISION MAKING PROCESS: TAX COMPLIANCE ANALYSIS IN THE SYNERGISTIC AND ANTAGONISTIC CLIMATES  
Syaiful Iqbal, Brawijaya University, Indonesia  
Mahfud Sholihin, Gadjah Mada University, Indonesia

10:15 a.m. – 10:30 a.m.  COFFEE BREAK

10:30 a.m. – 12:00 p.m. PANEL DISCUSSION  
“OCI AND RELEVANCE OF PERFORMANCE MEASURES: THE RECENT INQUIRY BY IASB AND FASB”

Panelists: Wei-Guo Zhang, Member of the International Accounting Standards Board, U.K.  
Donna Street, Mahrt Chair in Accounting, University of Dayton, U.S.A.
12:15 p.m. – 2:00 p.m.    LUNCHEON

PRESENTATION OF VERNON ZIMMERMAN BEST PAPER AWARDS

Chairperson:  Shu Lin, California State University, Fresno, U.S.A.
Presenter:  Shu Lin, California State University, Fresno, U.S.A.
S. Susela Devi, UNITAR International University, Malaysia

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

SESSION 5(A): “AUDITING ISSUES”
   Moderator:  YoungKyung Ko, UNITAR International University, Malaysia

CLIENTS’ INVOLVEMENT IN OFFSHORE FINANCIAL CENTERS AND AUDIT PRICING
   Sanjian Zhang, California State University, Long Beach, U.S.A.
   Wenxia Ge, University of Manitoba, Canada
   Jeong-Bon Kim, University of Waterloo, Canada
   Tiemei Li, University of Ottawa, Canada

A POSITIVE ASSOCIATION BETWEEN ACCRUALS QUALITY AND A CERTIFIED PUBLIC ACCOUNTANT IN THE AUDIT COMMITTEE: EVIDENCE FROM JAPAN
   Taketoshi Mihara, University of Tsukuba, Japan

EFFECTS OF SELF-REGULATION ON AUDIT QUALITY: PUBLIC GOODS EXPERIMENTS
   Yoshitaka Hirose, Takasaki University of Commerce Junior College, Japan
   Akira Goto, Yamanashi Eiwa College, Japan

SESSION 5(B): “FINANCIAL ACCOUNTING ISSUES”
   Moderator:  Frances Chua, Massey University, New Zealand

NETWORKING IN THE DIFFUSION OF INNOVATION IN PUBLIC SECTOR: THE ROLE OF PROFESSIONALS ASSOCIATION
   Thusitha Dissanayake, RMIT University, Australia
   Steven Dellaportas, RMIT University, Australia

STUDY OF THE ASSOCIATION BETWEEN THE LEVEL OF DISCLOSURE AND PROPERTY CONCENTRATION IN BRAZILIAN LISTED COMPANIES THAT EXPLOIT BIOLOGICAL ASSETS
   Ilírio Rech Goiás, Federal University, Brazil
   Ducineli Régis Botelho, University of Brasília, Brazil
   Júlia Peres Tortoli, University of São Paulo, Brazil
   Paulo Alexandre da Silva Pires, State University of Londrina, Brazil

DOES CONTROL SELF-ASSESSMENT IMPROVE FINANCIAL REPORTING QUALITY?
   Hiroshi Uemura, Kochi University of Technology, Japan
SESSION 5(C): “INTERNATIONAL FINANCIAL REPORTING STANDARDS ISSUES”  
Moderator: Cindy Yoshiko Shirata, Hosei University, Japan

QUALIFICATIONS ON ACCOUNTING PROFESSION: GLOBALIZATION AND QUALIFICATION SYSTEM AND EDUCATION, AND INTERRELATIONSHIPS WITH RESPECTIVE NATIONAL QUALIFICATIONS
Hiroko Inokuma, Tohoku University, Japan
Masatoshi Sakaki, Ernst & Young ShinNihon LLC, Japan

IFRS ADOPTION, INSTITUTIONAL QUALITY AND ECONOMIC GROWTH IN SUB-SAHARAN AFRICA
S. Susela Devi, UNITAR International University, Malaysia
Godfred Matthew Yaw Owusu, Universiti Putra Malaysia, Malaysia
Nur Ashiking Binti Saat, Universiti Putra Malaysia, Malaysia
Law Siong Hook, Universiti Putra Malaysia, Malaysia

SOME THEORETICAL AND METHODOLOGICAL SUGGESTIONS FOR STUDIES EXAMINING GLOBAL CONVERGENCE OF FINANCIAL REPORTING
A F M Mainul Ahsan, Macquarie University, Australia
Chris Patel, Macquarie University, Australia

SESSION 5(D): “TAXATION ISSUES”  
Moderator: David Yang, University of Hawaii at Manoa, U.S.A.

THE ASSOCIATION BETWEEN CORPORATE TAX AVOIDANCE AND AUDIT EFFORTS: EVIDENCE FROM KOREA
Na Young An, Kyungpook National University, Korea
Seong Ho Bae, Kyungpook National University, Korea

TAX ANTI-AVOIDANCE THROUGH TRANSFER PRICING: THE CASE OF STARBUCKS U.K.
Christian Plesner Rossing, Copenhagen Business School, Denmark
Thomas Riise Johansen, Copenhagen Business School, Denmark
Thomas Pearson, University of Hawaii at Manoa, U.S.A.

KEY FACTORS IN CORPORATE VALUATION DURING A RISK EVENT – TRANSFER PRICING TAXATION IN JAPAN
Hiroshi Ohnuma, Tokyo University of Science, Japan
Yuzuru Sakurada, Hokkaido University, Japan

A COMPARISON OF INVESTORS’ AND ANALYSTS’ BIASES IN INTERPRETING BOOK-TAX DIFFERENCE: EVIDENCE FROM KOREAN STOCK MARKET
Hongmin Chun, Chungbuk National University, Korea

SESSION 5(E): “RESEARCH FORUM: CORPORATE GOVERNANCE”  
Moderator: Naoki Watanabel, Nagoya City University, Japan

TREND OF EARNINGS QUALITY UNDER IFRS ERA: IN CASE OF KOREA
Jae Gyung Jung, Tongmyong University, Korea
Shawn Hyuk, Keimyung University, Korea
Minyoung Noh, Hawaii Pacific University, U.S.A.
SESSION 5(E): “RESEARCH FORUM: CORPORATE GOVERNANCE” (CONT'D)  Maui

DISCRETION IN THE DEFERRED TAX VALUATION ALLOWANCE AND FIRMS’ DIVIDEND POLICY: EVIDENCE FROM JAPAN
Koreyoshi Seki, Hitotsubashi University, Japan
Takuma Kochiyama, Asia University, Japan

THE PORTFOLIO OF FOREIGN DIRECT INVESTMENT AND CORPORATE TAX AVOIDANCE OF JAPANESE MULTINATIONAL FIRMS
Junjian Gu, Nagoya University, Japan
Semba Dan Hu, Nagoya University, Japan

SESSION 5(F): “RESEARCH FORUM: FINANCIAL AND AUDITING ISSUES”  Oahu

Moderator: Lars Hassel, Umeå University, Sweden

AUDIT COMMITTEE DIVERSITY AND AUDIT FEES: EVIDENCE FROM AN EMERGING ECONOMY
Seema Miglani, LaTrobe University, Australia

THE NEW ACCOUNTING LANDMINES
H. Davis Sherman, Northeastern University, U.S.A.
S. David Young, INSEAD, France

Takashi Yaekura, Waseda University, Japan
Takashi Obinata, The University of Tokyo, Japan

HOW MULTIPLE ACCOUNTABILITIES AND MEANS-END DECOUPLING INFLUENCE ROLE AMBIGUITY AND JOB SATISFACTION: THE CASE OF HIGHER EDUCATION INSTITUTIONS
Gerhard Speckbacher, Vienna University of Economics and Business, Austria
Marius Metzl, Vienna University of Economics and Business, Austria

3:45 p.m. – 4:00 p.m.  COFFEE BREAK  Salon Prefunction

4:00 p.m. – 5:30 p.m.  CONCURRENT SESSIONS

SESSION 6(A): “EARNINGS MANAGEMENT”  Plantation 1

Moderator: David Senteney, California State University, San Bernardino, U.S.A.

THE SENSITIVITY OF THE RELATIONSHIP BETWEEN CEO COMPENSATION AND EARNINGS MANAGEMENT TO GLOBAL FINANCIAL CRISIS
Muhammad Jahangir Ali, La Trobe University, Australia
Oheneba Assenso-Okofo, La Trobe University, Australia
Kamran Ahmed, La Trobe University, Australia

EARNINGS MANAGEMENT USING CLASSIFICATION SHIFTING: EVIDENCE FROM JAPAN
Ryosuke Fujitani, Hitotsubashi University, Japan

HOW DO DIFFERENCES OF ATTRIBUTES BETWEEN CONSOLIDATED AND NONCONSOLIDATED EARNINGS AFFECT DIVIDEND BEHAVIOR IN JAPANESE FIRMS?
Tetsuyuki Kagaya, Hitotsubashi University, Japan
Kenji Kometani, Tohoku University, Japan
SESSION 6(B): “INTERNATIONAL FINANCIAL REPORTING STANDARDS ISSUES” 
Moderator: Gregory Liyanarachchi, University of Wisconsin-La Crosse, U.S.A.

THE IMPACT OF ELIMINATING THE 20-F RECONCILIATION ON THE COST OF DEBT: AN EXPLORATORY STUDY
Parveen Gupta, Lehigh University, U.S.A.
Lucy Huajing Chen, Villanova University, U.S.A.
Saiying Deng, Southern Illinois University, U.S.A.
Heibatollah Sami, Lehigh University, U.S.A.

THE INFLUENCE OF ISLAMIC RELIGIOSITY ON AUDITORS’ PREFERENCE FOR PRINCIPLE-BASED OR RULE-BASED JUDGMENTS IN PAKISTAN
Nazia Adeel, Macquarie University, Australia
Nonna Martinov-Bennie, Macquarie University, Australia
Chris Patel, Macquarie University, Australia

THE IFRS APPLICATION AND COMPARABILITY OF FINANCIAL STATEMENTS
Ichiro Mukai, Aichi Gakuin University, Japan

SESSION 6(C): “MANAGERIAL ACCOUNTING ISSUES” 
Moderator: Jacqueline Birt, The University of Queensland, Australia

THE PRINCIPAL INSTRUCTS INPUT OR THE AGENT SETS INPUT TARGETS: WHICH IS PREFERABLE IN ORGANIZATIONAL CONTROL?
Toshiaki Wakabayashi, Waseda University, Japan

THE INTERACTIVE EFFECTS OF EMPLOYEES’ HORIZON PREFERENCES AND THEIR SUPERIOR’S HORIZON PREFERENCES ON THEIR PROJECT HORIZON DECISIONS
Lei Wang, Eastern Washington University, U.S.A.
Lei Dong, Eastern Washington University, U.S.A.
Arsen Djatej, Eastern Washington University, U.S.A.

THE PROCESS COSTING IN THE FIFO PERSPECTIVE
Hiroto Kataoka, Meiji University, Japan
Hirohisa Hirai, Takasaki City University of Economics, Japan

SESSION 6(D): “RESEARCH FORUM: CORPORATE GOVERNANCE” 
Moderator: Khaled Halteh, Bond University, Australia

POLITICALLY CONNECTED DIRECTOR AND STOCK PRICE CRASH RISK
Kyeongmin Jeon, Sungkyunkwan University, Korea

RELATIVE PERFORMANCE EVALUATION WITHIN BUSINESS GROUPS: EVIDENCE FROM KOREA
Jinsuk Heo, Korea University, Korea
Eung Gil Kim, Korea University, Korea
Jinbae Kim, Korea University, Korea

IMPLEMENTATION OF IFRS – CONSIDERATIONS OF NATIONAL STANDARD SETTERS
Hiroko Inokuma, Tohoku University, Japan
Takashi Shimizu, University of Tokyo, Japan
SESSION 6(E): “RESEARCH FORUM: FINANCIAL ACCOUNTING ISSUES”  
Moderator: Alvaro Gasca Neri, E.Y., Mexico

THE EFFECT OF CUSTOMER SATISFACTION ON FINANCIAL PERFORMANCE FOR EACH CUSTOMER SEGMENT: EMPIRICAL ANALYSIS OF A JAPANESE HOTEL COMPANY
Kayo Mitani, Meiji University, Japan

HOW DO CHANGES IN LEASE ACCOUNTING STANDARDS AFFECT LEASE TRANSACTIONS?
Yukari Takahashi, Musashi University, Japan
Tetsuyuki Kagaya, Hitotsubashi University, Japan

ACCOUNTING CONSERVATISM AND FINANCIAL CRISIS IN INDONESIA
Winanto Widayat, Universitas Indonesia, Indonesia
Utoyo Widayat, Universitas Indonesia, Indonesia
Achmad Hizazi, Universitas Jambi, Indonesia

WEDNESDAY, NOVEMBER 9

Optional Tour