

TWENTY-SECOND ASIAN-PACIFIC CONFERENCE ON
INTERNATIONAL ACCOUNTING ISSUES
PROGRAM

SUNDAY, NOVEMBER 07, 2010

10:00 a.m. – 8:00 p.m. GENERAL REGISTRATION **Surfers Paradise Gallery**

1:00 p.m. – 5:00 p.m. WORKSHOP: “Publish or Perish: Essential Strategies for Success”
Coolangatta III & IV

Presenter: Robert Faff, Professor, University of Queensland, Editor, Accounting and Finance Journal, Australia

Members: Tom Smith, Professor, Australian National University, Australia
Ken Trotman, Professor, University of New South Wales, Australia

6:00 p.m. – 8:00 p.m. WELCOME RECEPTION **Poolside**

Welcoming Remarks:

Mark Hirst, Dean, Bond Business School, Bond University, Gold Coast, Australia
Lynnette Zelezny, Associate Dean, Craig School of Business, California State University,
Fresno, U.S.A.

MONDAY, NOVEMBER 08, 2010

8:00 a.m. - 5:00 p.m. GENERAL REGISTRATION **Surfers Paradise Gallery**

9:00 a.m. – 9:30 a.m. OPENING CEREMONY **Southport I & II**

Master of Ceremonies: Molly Eide, Conference Program Coordinator, U.S.A.

Welcoming Remarks:

Ali Peyvandi, Chairman, Asian-Pacific Conference on International Accounting Issues
Keitha Dunstan, Head of School, Bond Business School, Bond University, Gold Coast,
Australia
Lynnette Zelezny, Associate Dean, Craig School of Business, California State
University, Fresno, U.S.A.

9:30 a.m. – 10:30 a.m. PLENARY SESSION (PART 1): **Southport I & II**
“The Global Financial Architecture: Twenty-First Century Solutions”

Moderator: Keitha Dunstan, Head of School, Bond Business School, Bond University, Gold Coast, Australia

Presenters: Jane Diplock, Chairman of the NZ Securities Commission and of the Executive Committee of
IOSCO and member of the Financial Advisory Group

Discussants: Bruce Porter, Audit and Technical Partner, Deloitte Touche Tohmatsu, Australia
Mike Bradbury, Professors, Massey University, New Zealand

10:30 a.m. – 10:45 a.m. COFFEE BREAK **Gold Coast Gallery**

10:45 a.m. – 11:45 a.m. PLENARY SESSION (PART 2): **Southport I & II**
“The Global Financial Architecture: Twenty-First Century Solutions”

12:00 p.m. – 1:30 p.m. LUNCHEON **Gold Coast Room**

Chairperson: Tony van Zijl, University of Wellington, New Zealand

Presenters: Pamela Pointon, Deputy President, CPA Australia, Queensland, Australia



1:45 p.m. – 3:15 p.m. CONCURRENT SESSIONS

SESSION 1(A): “AUDITING ISSUES”

Southport III

Moderator: Carolyn Windsor, Bond University, Australia

“The Impact of the Existence and Timing of a Prior Year’s Auditor Concession on Financial Managers’ Pre-negotiation Judgments”

Mandy Cheng, University of New South Wales, Australia
Hun-Tong Tan, Nanyang Technological University, Singapore
Ken T. Trotman, University of New South Wales, Australia
Aileen Tse, University of New South Wales, Australia

“A Comparative Game Analysis on Limited Auditor Liability, Audit Quality, Audit Risk and Audit Fees”

Yasuhiro Ohta, Keio University, Japan

“Effectiveness of Internal Audit: A Study of Financial Management Performance of the Public Sector in Malaysia”

Yati Md Lisa, The National Audit Department of Malaysia, Malaysia
Takiyah Mohd Iskandar, Universiti Kebangsaan Malaysia, Malaysia

“Board Composition and Audit Fee: Evidence from Russia”

Maria Prokofieva, Vitoria University, Australia
Balachandran Muniandy, La Trobe University, Australia

SESSION 1(B): “STUDIES IN CAPITAL MARKETS”

Surfers Paradise I

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

“The Impact of Bankers on the Board on Corporate Investment –Cash Flow Sensitivity and Dividend Policy”

Ruey-Dang Chang, National Chung Hsing University, Taiwan
Ching-Ping Chang, National Sun Yat-sen University, Taiwan

“Ownership Structure and Corporate Performance: Additional Evidences from Indonesia”

Indah Melati, Vrije University, Netherlands
H. A. Rijken, Vrije University, Netherlands
Sidharta Utama, University of Indonesia, Indonesia

“Valuation, Earnings Management, and IPO Underpricing”

Kyoko Nagata, Tyoko Institute of Technology, Japan
S.Ghon Rhee, University of Hawaii, U.S.A.

“The Impact of Disclosure Reform and Alternative Sources of Earnings-Related Information on the Market Reaction to Firm-Based Earnings-Related Disclosures”

Keitha Dunstan, Bond University, Australia
Gerry Gallery, Queensland University of Technology, Australia
Thu Phuong Truong, Victoria University of Wellington, New Zealand

SESSION 1(C): “CORPORATE GOVERNANCE”

Surfers Paradise II

Moderator: Tamara Zunker, Bond University, Australia

“Corporate Boards, Ownership Structure and Firm Performance in an Environment of Severe Political and Economic Uncertainty”

Musa Mangena, University of Bradford, United Kingdom
Venancio Taurigana, University of Bournemouth, United Kingdom
Edward Chamisa, University of Cape Town, South Africa

“The Masters’ Control: How Ownership Structure Influence the Communication of Financial Ratios”

Norhani Aripin, Universiti Utara Malaysia, Malaysia
Pauline Ho, Curtin University of Technology, Malaysia
Greg Tower, Curtin University of Technology, Australia

“Transferring Shares to Employees or Directors? Exploring the Effect of Board Duality on Share Repurchase”

Ni-Yun Chen, National Dong Hwa University, Taiwan
Te-Kuan Lee, National Taiwan University, Taiwan

“Does Corporate Governance Matter to Financial Institutional Shareholders?”

Meiting Lu, University of New South Wales, Australia
Fariborz Moshirian, University of New South Wales, Australia
Peter Pham, University of Sydney, Australia
Jason Zein, University of New South Wales, Australia



SESSION 1(D): “EARNINGS MANAGEMENT”

Moderator: Keith Duncan, Bond University, Australia

Surfers Paradise III

“Tunneling Through Earnings Management in Stock for Stock Mergers”

Pascal Nguyen, University of Technology Sydney, Australia
Mikiharu Noma, Hitotsubashi University, Japan
Kensuke Yabe, Nagoya University of Commerce and Business, Japan
Yasuharu Aoki, Nagoya University of Commerce and Business, Japan

“Presentation of Retirement Benefit Expense and Earnings Attributes”

Tetsuyuki Kagaya, Hitotsubashi University, Japan

“The Effect of Investor Protection and IFRS Adoption on Earnings Quality around the World”

Keitha Dunstan, Bond University, Australia
Noor Houqe, Victoria University of Wellington, New Zealand
Wares Karim, Saint Mary’s College of California, U.S.A
Tony van Zijl, Victoria University of Wellington, New Zealand

“The Quality of Accounting Earnings, Fundamentals and Why Matching Matters: A Statistical Perspective”

Roger Willet, University of Otago, New Zealand

SESSION 1(E): “FINANCIAL REPORTING ISSUES”

Moderator: Cindy Yoshiko Shirata, University of Tsukuba, Japan

Coolangatta I

“Value Relevance of Segment Reporting”

Jacqueline Birt, Monash University, Australia
Greg Shailer, The Australian National University, Australia

“Financial Reporting Quality of Co-operatives in Malaysia”

Nor Asyiqin Abu, Universiti Teknologi MARA, Malaysia
Zuraidah Mohd Sanusi, Universiti Teknologi MARA, Malaysia
Takhiah Mohd Iskandar, Universiti Kebangsaan Malaysia, Malaysia

“The Uniformity-Flexibility Dilemma when Comparing Financial Statements: The View of Auditors, Analysts and Other Users”

Joël Branson, Vrije Universiteit Brussel, Belgium
Diane Breesch, Vrije Universiteit Brussel, Belgium
Vicky Cole, Vrije Universiteit Brussel, Belgium

“Accounting and Action Research: Determining “Lived Experiences: The Case of Malaysian Rubber Plantation Workers”

S. Susela Devi, University of Malaya, Malaysia
Elaine Yen Nee Oon, University of Malaya, Malaysia
Ratnam Alagiah, University of South Australia, Australia
Edward Wong Sek Khin, University of Malaya, Malaysia

SESSION 1(F): “INTERNATIONAL ACCOUNTING ISSUES”

Moderator: Mark Friedman, University of Miami, U.S.A.

Coolangatta II

“Hedging Strategies of Non-Financial Firms under Different Economic Conditions: Evidence from Canada”

Wendy Rotenberg, University of Toronto, Canada

“Incentives and Disincentives of Corporate Environmental Reporting: Analysis of Chinese and Malaysian Listed Companies”

Yuan Yuan Hu, Massey University, New Zealand
Nik Nazli Nik Ahmad, International Islamic University Malaysia, Malaysia
Yusuf Karbhari, Cardiff University, United Kingdom

“Diversification and Political connection of Chinese listed companies: A Resource-Based View”

Yuefan Sun, Beijing Technology and Business University, China
Jun Su, Beijing Technology and Business University, China
Min Zhang, Renmin University of China, China
Zhenhao Zhang, Renmin University of China, China

3:15 p.m. – 3:30 p.m. COFFEE BREAK

Gold Coast Gallery

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

SESSION 2(A): “FINANCIAL ACCOUNTING ISSUES”

Moderator: Husam Aldamen, Bond University, Australia

Southport III

“Local Government Financial Statement Disclosure in Indonesia”

Dwi Martani, University of Indonesia, Indonesia
Annisa Lestari, University of Indonesia, Indonesia



“Size Matters: The Link between CEO Remuneration, Firm Size and Firm Performance Moderated by Remuneration Committee Independence”

Carolyn Windsor, Bond University, Australia
Patti Cybinski, Griffith University Nathan, Australia

“The Case for More Consistency in Intangible Assets Disclosure (IAD): Perspective from Listed MSC Malaysia Status Companies”

Sow Kin Ho, University of Malaya, Malaysia

SESSION 2(B): “STUDIES IN CAPITAL MARKETS”

Surfers Paradise I

Moderator: Ray McNamara, Bond University, Australia

“The Effect of Offer Premium on Market Reaction to Tender Offers”

Mioko Takahashi, Takasaki City University of Economics, Japan
Yoshitaka Ohashi, The University of Junior College Division, Japan

“The Impact of ‘Familianness’ on Financial Value”

Tim Hasso, Bond University, Australia
Keith Duncan, Bond University, Australia

“Institutional Trading before the Public Release of Analysts’ Reports”

Doowon Lee, University of Newcastle, Australia
Kooyul Jung, KAIST, Korea
Bo Bae Choi, University of Newcastle, Australia

SESSION 2(C): “INTERNATIONAL ACCOUNTING ISSUES”

Surfers Paradise II

Moderator: Susela S. Devi, University of Malaya, Malaysia

“The Internationalization of Japanese Accounting Standards and Accounting Quality”

Ichiro Mukai, Aichi Gakuin University, Japan
Samir Nissan, California State University, Chico, U.S.A.
Richard PonArul, California State University, Chico, U.S.A.
Satoll Nishiumi, Aichi Gakuin University, Japan
Kazuhiro Manabe, Fukui Institute of Technology, Japan

“Western Accountability vs Traditional Pacific Island: The case of Tonga and New Zealand”

Semisi Prescott, Auckland University of Technology, New Zealand
Agnes Masoe, Auckland University of Technology, New Zealand
Christina Chiang, Auckland University of Technology, New Zealand

“The Effect of Degree of Convergence to IFRS and Governance System to Quality of Earnings: Evidence from Asia”

Ratna Wardhani, University of Indonesia, Indonesia
Sidharta Utama, University of Indonesia, Indonesia
Hilda Rossietia, University of Indonesia, Indonesia

“Institutional Environment, Ownership and Disclosure of Intangibles”

Akmalia Mohamad Ariff, University of Auckland, New Zealand
Steven Cahan, University of Auckland, New Zealand
David Emanuel, University of Auckland, New Zealand

SESSION 2(D): “AUDITING ISSUES”

Surfers Paradise III

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

“Do Big N Audit Firms Differ in Making Client Portfolio Management Decisions?”

Chan-Jane Lin, National Taiwan University, Taiwan
Yu-Ting Hsieh, National Taiwan University, Taiwan

“Antecedents to Internal Control Activities”

Kirsten Rae, University of Sunshine Coast, Australia
John Sands, University of the Sunshine Coast, Australia
Nava Subramaniam, Deakin University, Australia

“Machiavellian Accounting at Its Worst: The Parmalat Finanziaria Fraud”

Michael Knapp, University of Oklahoma, U.S.A.
Carol Knapp, University of Oklahoma, U.S.A.

“Why Don't Japanese Companies Disclose Internal Control Weakness? Evidence from J-SOX Mandated Audits”

Kenichi Yazawa, Aoyama Gakuin University, Japan



SESSION 2(E): “MANAGERIAL ACCOUNTING ISSUES”

Coolangatta I

Moderator: Chris Gunther, Bond University, Australia

“Method of Payment in Mergers and Acquisitions: An Extrinsic Information Asymmetry Explanation”

Meiting Lu, University of New South Wales, Australia
Yaowen Shan, University of Technology Sydney, Australia
Martin Bugeja, University of Technology Sydney, Australia

“Linking Budgeting, Performance Evaluation and Compensations Systems with Performance: An Extended Expectancy Theory Perspective”

Lindawati Gani, Universitas Indonesia, Indonesia
Johnny Jermias, Simon Fraser University, Canada

“The Impact of Corporate Governance Practices on Firm Financial Performance – Evidence from Malaysian Companies”

Allan Chang, Open Polytechnic of New Zealand, New Zealand
M. Nazir Awan, Open Polytechnic of New Zealand, New Zealand

“Sustainable Investment: A Tool for Decision Makers”

Julie Cotter, University of Southern Queensland, Australia
Nick Byrne, Sustainable Ventures Group Pty Ltd, Australia

SESSION 2(F): “INTERNATIONAL ACCOUNTING ISSUES”

Coolangatta II

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

“Voluntary Filing of XBRL, Does it help to Reduce Information Asymmetry?”

Chae-Won Ra, Handong Global University, South Korea
Yun-Sung Koh, Hankuk University of Foreign Studies, South Korea
Ho-Young Lee, Yonsei University, South Korea

“The Impact of International Financial Reporting Standards (IFRS) on Bank Loan Loss Provisions Behaviour and Bank Financial Performance”

David Tripe, Massey University, New Zealand
Paul Dunmore, Massey University, New Zealand
Azira Abdul Adzis, Massey University, New Zealand

“Quality and Quantity of Corporate Disclosure by NZ Listed Companies after Implementing IASs and IFRSs”

Jamal Roudaki, Lincoln University, New Zealand

“Operating Cash Flow and Added Value: A Study of the Correlation between Liquidity and Distribution of Added Value in the Brazilian Textile Sector”

Idalberto José das Neves Júnior, Universidade Católica de Brasília, Brazil
Simone Araújo do Carmo, Universidade Católica de Brasília, Brazil
Carlos Daniel Schneider Pereira, Universidade Católica de Brasília, Brazil

6:30 p.m. – 7:00 p.m. PRE-DINNER RECEPTION

Gold Coast Gallery

7:00 p.m. – 10:00 p.m. GALA DINNER

Gold Coast Room

Master of Ceremonies: Keitha Dunstan, Bond University, Australia

TUESDAY, NOVEMBER 09, 2010

8:00 a.m. – 12:00 p.m. GENERAL REGISTRATION

Surfers Paradise Gallery

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

SESSION 3(A): “AUDITING ISSUES”

Southport I

Moderator: Li-Chun Kuo, National Taiwan University, Taiwan

“The Relation between Audit Quality and Earnings Quality: A Moderating Effect of Corporate Governance”

Wen-Hua Shen, National Kaohsiung University of Applied Sciences, Taiwan
Yee-Chy Tseng, National Kaohsiung University of Applied Sciences, Taiwan
Ruey-Dang Chang, National Chung Hsing University, Taiwan

“Does Significant Environmental Matters Relevant for Financial Reporting Present Concerns for Auditors? Evidence from Interviewing New Zealand Auditors”

Christina Chiang, AUT University, New Zealand
Deryl Northcott, AUT University, New Zealand
Semisi Prescott, AUT University, New Zealand



“Development of New Auditing Networks and the Auditor's Independence: French Technical Association in Question”

Charlyne Plusquellec, ESC Dijon, France
Sophie Raimbault, ESC Dijon, France

SESSION 3(B): “CORPORATE GOVERNANCE”

Southport II

Moderator: Jinshuai Hu, Hong Kong Baptist University, Hong Kong

“Loss Avoidance Behaviour and Corporate Governance: A Study on Malaysian Listed Firms”

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

“Impact of Corporate Governance, Default Risk and Information Risk on Debt Choice in Australia”

Keith Duncan, Bond University, Australia
Husam Aldamen, Bond University, Australia

“Auditor’s Role in Corporate Governance: Evidence from Top 50 Quoted Companies in Thailand”

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

“The Relationship of Ownership Structure, Multiple Directorships and Related Party Transactions: Evidence from Two-Tier Corporate Governance System”

Fauziah Taib, Universiti Sains Malaysia, Malaysia
Phua Lian Kee, University Sains Malaysia, Malaysia
Puji Harto, Diponegoro University, Indonesia

SESSION 3(C): “STUDIES IN CAPITAL MARKETS”

Southport III

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

“Market Reactions to the Disclosure of Internal Control Weaknesses under the Japanese Sarbanes-Oxley Act of 2006”

Hiroyasu Kawanishi, KPMG AZSA & Co., Japan
Fumiko Takeda, University of Tokyo, Japan

“Determinants of Change in Debt Level Based on the Characteristic of the Company”

Cynthia Utama, University of Indonesia, Indonesia
Santi Rachmawati, University of Indonesia, Indonesia

“Regional Australian Small Businesses: An Empirical Analysis of Firm-Specific, Management-Specific and Perceived-Risk Attributes”

Chris Wright, University of Ballarat, Australia
Samanthala Hettihewa, University of Ballarat, Australia

SESSION 3(D): “ACCOUNTING EDUCATION ISSUES”

Surfers Paradise I

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

“Analysis of Factors Influencing Interest of Becoming a Public Accountant”

Fitriany Amarullah, Universitas Indonesia, Indonesia
Arie Wibowo, Universitas Indonesia, Indonesia
Dahlia Sari, Universitas Indonesia, Indonesia

“Accounting Profession Education: Empirical Study on Competence”

Wiwik Utami, University of Mercu Buana, Indonesia
Diaz Priantara, University of Mercu Buana, Indonesia
Tubagus Mansur, University of Mercu Buana, Indonesia

“Accounting Undergraduates’ Views of Teaching Techniques and Experiences: A Pilot Study in Southeast Korea and Ohio, USA”

Seong-pyo Cho, Kyungpook National University, South Korea
Aram Lee, Kyungpook National University, South Korea
Melissa Williams, Tenney & Associates, U.S.A.
Grace Johnson, Marietta College, U.S.A.

SESSION 3(E): “MANAGERIAL ACCOUNTING ISSUES”

Surfers Paradise II

Moderator: Patrick Maunder, Bond University, Australia

“The Effect of Innovation Strategy and Performance Measurement Diversity on the Organizational Performance”

Yeun-Wen Chang, National Taichung Institute of Technology, Taiwan

“The Adoption of Managerial Tools and Organisational Satisfaction: Evidence from New Zealand”

Hassan Yazdifar, University of Auckland, New Zealand
Davood Askarany, University of Auckland, New Zealand



“Inter-Organizational Relationship, Corporate Equity Ownership, and Financial Performance”

Ikuko Sasaki, Tohoku Gakuin University, Japan
Atsushi Shiiba, Osaka University, Japan
Kunimaru Takahashi, Aoyama Gakuin University, Japan

“Strategy, Incentive Design and Performance: Empirical Evidence”

Joanna L.Y. Ho, University of California, Irvine, U.S.A.
Dipankar Ghosh, University of Oklahoma, U.S.A.
Hiroshi Miya, Kobe University, Japan

**SESSION 3(F): “RESEARCH FORUM: MANAGERIAL ACCOUNTING /EARNINGS
MANAGEMENT ISSUES”**

Surfers Paradise III

Moderator: Tim Stearns, California State University, Fresno, U.S.A.

“FCF Agency Costs, Earnings Management, and Investor Monitoring”

Vida Mojtabehzadeh, Al-Zahra University, Iran
Seyed Hossein Alavi Tabari, Al-Zahra University, Iran
Nasim Nour Ali Pour Nahavandi, Al-Zahra University, Iran

“Measurement of Economic Result in Public Organizations: A Departmental Analysis”

Carlos Alberto Grespan Bonacim, University of São Paulo, Brazil
Adriana Maria Procopio de Araujo, University of São Paulo, Brazil

“Accountability and Drinking-Water in New Zealand”

Jonathan Barrett, The Open Polytechnic of New Zealand, New Zealand
Gwyn Narraway, The Open Polytechnic of New Zealand, New Zealand

“The Evolution of Working Capital Management”

Mohd Ridzuan Darun, University of Malaysia Pahang, Malaysia
Jack Radford, Lincoln University, New Zealand
Jamal Roudaki, Lincoln University, New Zealand

SESSION 3(G): “RESEARCH FORUM: STUDIES IN CAPITAL MARKETS”

Moderator: Alvaro Gasca Neri, Ernst & Young, Mexico

Coolangatta I&II

“Analysis of the Residual Income Valuation and Abnormal Earnings Growth Models for Brazilian Companies Followed by Analysts: Comparison and Convergence”

Gerlando Lima, University of São Paulo, Brazil
José Almeida, Federal University of Espirito Santo, Brazil
Lima Iran, University of São Paulo, Brazil

“Objectively, there are only Subjective Business Values”

Gerrit Brösel, Technische Universität Ilmenau, Germany
Mario Zimmermann, Technische Universität Ilmenau, Germany

“The Relationship between Ownership and Sustainability of the Firms: Empirical Study”

Akiyo Imamura, University of Tsukuba, Japan
Cindy Yoshiko Shirata, University of Tsukuba, Japan

“Does Physical Distance Affect Bank-Firm Relationship? - Empirical Analysis of Listed and Unlisted Bankrupt Firms”

Cindy Yoshiko Shirata, University of Tsukuba, Japan
Tsuyoshi Mori, University of Tsukuba, Japan

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

Gold Coast Gallery

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

SESSION 4(A): “AUDITING ISSUES”

Southport I

Moderator: Pamela Kent, Bond University, Australia

“On the Influence of Main Banks on Auditor Choice and Auditor Reporting: Evidence from Japan”

K. Hung Chan, Lingnan University, China
Jin Jiang, Lingnan University, China
Phyllis Mo, Lingnan University, China

“Meta-Regression Analysis and the Big Firm Premium”

David Hay, University of Auckland, New Zealand

“Auditor Switch Decisions under Forced Auditor Change: Evidence from China”

Chan-Jane Lin, National Taiwan University, Taiwan
Hsiao-Lun Lin, National Chiao Tung University, Taiwan
Li-Chun Kuo, National Taiwan University, Taiwan



“Impact of Retained Ownership, CEO-Chair Duality, and Foreign Equity Participation on Auditor Choice of IPO Firms: Evidence from an Emerging Market”

Wares Karim, Saint Mary's College of California, U.S.A.
Tony van Zijl, Victoria University of Wellington, New Zealand
Sabur Mollah, Stockholm University, Sweden

SESSION 4(B): “CORPORATE GOVERNANCE”

Southport II

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

“Accounting in Corporate Governance: Evidence from a Commercial Bank in Sri Lanka”

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

“Good Corporate Governance Implementation, Firm Size, Leverage and Net Income”

Eko Suwardi, Universitas Gadjah Mada, Indonesia

“Board and Audit Committee Structure in Australia”

Reza Monem, Griffith University, Australia

“The Determinants of Corporate Governance Practices: Empirical Evidence from Thailand”

Aim-orn Jaikengkit, Chulalongkorn University, Thailand
Parinda Maneeroj, Chulalongkorn University, Thailand
Arunee Yodbutr, Chulalongkorn University, Thailand

SESSION 4(C): “STUDIES IN CAPITAL MARKETS”

Southport III

Moderator: Yuefan Sun, Beijing Technology and Business University, China

“The Use of Infringement Notices in the Enforcement of the Continuous Disclosure Regime – Evidence to 2009”

Cary Di Lernia, University of Sydney, Australia
Tyrone Carlin, University of Sydney, Australia
Nigel Finch, University of Sydney, Australia

“The Governance Role of Accounting Conservatism: International Evidence on CEO Turnovers”

Z. Jun Lin, Hong Kong Baptist University, Hong Kong
Jinshuai Hu, Hong Kong Baptist University, Hong Kong

“Factors that Impact Cost of Capital: A Structural Equation Model Approach”

Etty Murwaningsari, Trisakti University, Indonesia
Sistya Rachmawati, Standard Chartered Bank, Indonesia

“The Effect of Corporate Governance Regulations on Firm Value: New Zealand Evidence”

Md. Borhan Uddin Bhuiyan, Lincoln University, New Zealand
Jamal Roudaki, Lincoln University, New Zealand
Murray Clark, Lincoln University, New Zealand

SESSION 4(D): “FINANCIAL ACCOUNTING ISSUES”

Surfers Paradise I

Moderator: Jamal Roudaki, Lincoln University, New Zealand

“Analysts’ Forecast Bias and Accruals: Australian Evidence”

Xiaomeng Chen, Macquarie University, Australia
Hai Wu, Macquarie University, Australia

“Sustainability Accounting and Reporting”

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

“Firm Valuation in Australia’s Junior Mining Sector: Issues and Fundamentals in a Descriptive Analysis”

Casey Iddon, University of Ballarat, Australia
Samanthala Hettihewa, University of Ballarat, Australia

SESSION 4(E): “TAXATION ISSUES”

Surfers Paradise II

Moderator: Kim Kercher, Bond University, Australia

“Capital Gains Tax, Supply-driven Trading and Ownership Structure: Direct Evidence of the Lock-in Effect”

Dean Hanlon, Monash University, Australia
Sean Pinder, University of Melbourne, Australia

“The Impact of Abolition of the Taxable Income Announcement System on Corporate Tax Aggressiveness”

Hiroki Yamashita, Aichi University, Japan
Hiroshi Onuma, Tokyo University of Science, Japan
Katsushi Suzuki, Kobe University, Japan



“Effects of Tax Rate Cut on Firms' Profitability and Valuation: A Micro Foundations Approach”

Keiichi Kubota, Chuo University, Japan
Hitoshi Takehara, Waseda University, Japan

“Book-Tax Conforming and Book-Tax Difference Earnings Management When Tax Rates Change”

Agnes W.Y. Lo, Lingnan University, Hong Kong
Raymond M.K. Wong, City University of Hong Kong, Hong Kong
Michael Firth, Lingnan University, Hong Kong

SESSION 4(F): “RESEARCH FORUM: AUDITING/ TAXATION ISSUES”

Surfers Paradise III

Moderator: Chikako Ozu, Kyushu University, Japan

“A Hermeneutical Inquiry: Emergence of Performance Auditing in the Fijain Public Sector”

Nirmala Nath, Massey University, New Zealand
Stewart Lawrence, Waikato University, New Zealand
Karen Van Peurse, Waikato University, New Zealand

“Internal Control Reporting and Its Auditing in Japan”

Toshifumi Takada, Tohoku University, Japan
Mineo Uchiyama, Aoyamagakuin University, Japan
Katsuyuki Kanda, Okayama University, Japan
Yoshihiro Machida, Aoyamagakuin University, Japan
Hidetaka Fujiwara, Aichishukutoku University, Japan
Chikako Ogura, Aichishukutoku University, Japan
Motohiko Nakamura, Aichishukutoku University, Japan

“Audit Tenure, Auditor Rotation, and Audit Quality: The Case of Indonesia”

Sylvia Veronica Siregar, University of Indonesia, Indonesia
Fitriany Amarullah, University of Indonesia, Indonesia
Arie Wibowo, University of Indonesia, Indonesia
Viska Anggraita, University of Indonesia, Indonesia

“Conservatism under Taxation”

Jumpei Nishitani, Ritsumeikan University, Japan

SESSION 4(G): “RESEARCH FORUM: FINANCIAL ACCOUNTING AND TAXATION ISSUES”

Moderator: Wachira Boonyanet, Chulalongkorn University, Thailand

Coolangatta I&II

“Regulatory Reform and Corporate Financial Behaviour: Evidence from Lifting the Ban on Treasury Stocks in Japan”

Min Teng, Tokyo Institute of Technology, Japan
Toyohiko Hachiya, Hitotsubashi University, Japan

“The Effect of Synergies Valuation on Free Cash Flow to Firm: Evidence from Asia Pacific Mergers and Acquisitions”

Stephanus Remond Waworuntu, Binus Business School, Indonesia
Julianty Wijaya, Binus Business School, Indonesia

“The Role of the Narrative Information in Financial Reporting”

Naoki Kobayashi, Tamagawa University, Japan
Takayuki Nakano, Hosei University, Japan

“The Classification of Cash Flow Ratio to Fundamental Financial Ratio; the Evident from Listed Company in the Stock Exchange of Thailand”

Varong Pongsai, Rangsit University, Thailand

12:30 p.m. – 2:00 p.m.

LUNCHEON

Gold Coast Room

Chairperson: Cindy Yoshiko Shirata, University of Tsukuba, Japan

PRESENTATION OF VERNON ZIMMERMAN BEST PAPER AWARDS

Presenter: Garry Marchant, Deputy Vice Chancellor and Provost, Bond University

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

SESSION 5(A): “FINANCIAL ACCOUNTING ISSUES”

Southport I

Moderator: Frank Barbera, Bond University, Australia

“Using Financial Performance Measures for Modeling SME Credit Risk: A Thai Empirical Evidence”

Kanitsorn Terdpaopong, Rangsit University, Thailand
Dessalegn Getie Mihret, University of New England, Australia



“Financial Ratios Communication”

Norhani Aripin, Universiti Utara Malaysia, Malaysia
Greg Tower, Curtin University of Technology, Australia
Grantley Taylor, Curtin University of Technology, Australia

“Errors in Estimating Unexpected Accruals in the Presence of Large Changes in Net External Financing”

Yaowen Shan, University of Technology Sydney, Australia
Stephen Taylor, University of Technology Sydney, Australia
Terry Walter, University of Technology Sydney, Australia

“Change in Control and Operating Performance: Evidence from the Chinese Listed Companies”

Li Dan, Shanghai Maritime University, China

SESSION 5(B): “ACCOUNTING EDUCATION ISSUES”

Southport II

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

“Teaching Business Ethics: An Australian Perspective”

Keith Howson, Avondale College, Australia

“Accounting for Environmental Business Expenses in Russia: Study Case on Current Practice and Methodology Development”

Olga Rush-Latypova, Griffith University, Australia

“Teaching and Learning in Accounting Information Systems for Accounting Courses”

Supattra Boonmak, Chulalongkorn University, Thailand

SESSION 5(C): “FINANCIAL REPORTING ISSUES”

Southport III

Moderator: Andrew Trotman, Bond University, Australia

“Fair Value Measurement and Proccyclicality”

Masaki Kusano, Kyoto University, Japan

“The Information Content of Operating Earnings, Free Cash Flows, Cash Flows from Operations, and Their Components”

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

“The Accruals Anomaly in Australia: A Closer Look at Trading Strategy Returns”

Stephen Taylor, University of Technology, Sydney, Australia
Leon Wong, University of New South Wales, Australia

“An Experimental study on the Usefulness of the Classifications on Income Statements”

Satoshi Taguchi, Doshisha University, Japan

SESSION 5(D): “INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)”

Surfers Paradise I

Moderator: Cindy Yoshiko Shirata, University of Tsukuba, Japan

“Relative Value-Relevance of Accounting Measures Based on Chinese Accounting Standards and International Financial Reporting Standards”

Edward Chamisa, University of Cape Town, South Africa
Guanlan Ye, University of Cape Town, South Africa
Musa Mangena, University of Bradford, United Kingdom

“Determinants of Primary Segmental Disclosure: A case of Malaysian Public Listed Companies”

Mohammad Talha, King Fahd University of Petroleum & Minerals, Saudi Arabia
Abdullah Sallehuddin Abdullah Salim, Multimedia University, Malaysia

“The Impact of IFRS on Reporting for Business Combinations: An in-depth Analysis Using the Telecommunications Industry”

Mario Carrara, Brescia University, Italy
Diogenis Baboukardos, Jönköping International Business School, Sweden
Gary M. Cunningham, Jönköping International Business School, Sweden
Lars G. Hassel, Åbo Akademi University, Finland

“IFRS Adoption in Japan?”

Chikako Ozu, Kyushu University, Japan
Sidney Gray, The University of Sydney, Australia

SESSION 5(E): “CORPORATE SOCIAL RESPONSIBILITY/ ENVIRONMENTAL ISSUES/ GREENHOUSE ISSUES”

Surfers Paradise II

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

“Evidence of an Expectation Gap for Greenhouse Gas Emissions Assurance”

Wendy Green, University of New South Wales, Australia
Qixin Li, University of New South Wales, Australia



“Are Social Issues Relegated to the Backburner? An analysis of CSR Reports of Australian MNEs”

Helena Ahulu, University of New England, Australia
Bernice Kotey, University of New England, Australia
Omar Al Farooque, University of New England, Australia

“Corporate Social Responsibility in Occupational Health and Safety”

Clive Smallman, Lincoln University, New Zealand
Chris Wright, University of Ballarat, Australia

“Climate Change Affects on Equity Returns of Australian Oil & Gas Companies”

Svetlana Vlady, Griffith University, Australia
Joseph Szendi, Kean University, U.S.A.

SESSION 5(F): “RESEARCH FORUM: INTERNATIONAL BUSINESS/ TRADE ISSUES”

Moderator: Tim Stearns, California State University, Fresno, U.S.A.

Surfers Paradise III

“Creating the Reality of Beneficence, Mercy, and Peace”

Iwan Triyuwono, Brawijaya University, Indonesia

“An Examination of the Statement of Service Performance by New Zealand Local Authorities: The Case of Wastewater Services”

Prae Keerasuntonpong, Victoria University of Wellington, New Zealand
Keitha Dunstan, Bond University, Australia
Bhagwan Khanna, Victoria University of Wellington, New Zealand

“Examination of Sales Promotional Techniques in the Retail Industry -Empirical Analysis of Point Programs and Discount Sales”

Ikuko Sasaki, Tohoku Gakuin University, Japan
Akimichi Aoki, Senshu University, Japan

3:45 p.m. - 4:00 p.m. COFFEE BREAK

Gold Coast Gallery

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

SESSION 6(A): “FINANCIAL REPORTING ISSUES”

Moderator: Michael Knapp, University of Oklahoma, U.S.A.

Southport I

“Research on the Market Response to SZSE’s Announcement of Assessment on Information Disclosure”

Li Jinying, University of Nankai, China
Zhou Xiaosu, Nankai University, China

“What Explains Widening Profitability Dispersion Around the World?”

Makoto Nakano, Hitotsubashi University, Japan
Yasuharu Aoki, Nagoya University of Commerce and Business, Japan

“Legal Regime and Corporate Financial Reporting Quality”

Andrei Filip, ESSEC Business School, France
Real Labelle, HEC Montreal, Canada
Stephane Rousseau, Université de Montréal, Canada

“Luck, Outside Employment Opportunities, and Executive Stock Options”

Yi-Mien Lin, National Chung Hsing University, Taiwan
Chun-Hao Hu, National Taichung Institute of Technology, Taiwan
Li-Kai Liao, University of New Orleans, U.S.A.
Hsiu-Fang Chien, St. John's University, Taiwan

SESSION 6(B): “INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)”

Moderator: Semisi Prescott, Auckland University of Technology, New Zealand

Southport II

“Impairment of Receivables: Incurred versus Expected Loss”

Teck-Min Choo, Nanyang Technological University, Singapore

“The Adoption of IFRS for SMEs: The Case of France and Germany in the European Context”

Odile Barbe, ESC Dijon, France
Bernd Britzelmaier, Pforzheim University, Germany

“Has IFRS Resulted in Information Overload?”

Maria Morunga, Massey University, New Zealand
Michael Bradbury, Massey University, New Zealand

“Goodwill Impairments and Fair Value Estimates”

Trevor Wilkins, NUS, Singapore
Andrew Leo, NUS, Singapore



SESSION 6(C): “INTERNATIONAL ACCOUNTING ISSUES”

Southport III

Moderator: Lars Isaksson, Bond University, Australia

“Evolution of Accounting in Iraq”

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

“Investments in Foreign Subsidiaries: A Case Study in Control of Legal Risks”

Paul Brewer, The University of Queensland, Australia
Hermann Frick, The University of Queensland, Australia

“Contemporary Issues in Trade Receivables Disclosure and the Association between Late Payment and Profitability in the Malaysian Manufacturing Sector”

Chee Ghee Teh, University Malaya, Malaysia
Paul Salima Y., University of the West of England, United Kingdom
Susela S. Devi, University Malaya, Malaysia

“Corporate Disclosure Quality and Quantity: Evidence from Iranian Listed Companies Implementing IASs Equivalents”

Jamal Roudaki, Lincoln University, New Zealand

SESSION 6(D): “RESEARCH FORUM: ACCOUNTING EDUCATION ISSUES” Surfers Paradise I

Moderator: Akmalia Mohamad Ariff, University of Auckland, New Zealand

“Accounting Education and Practice Interactions in Developing Countries and the Role of Global Pressure: An Ethiopian Example”

Belete Jember Bobe, Deakin University, Australia
Dessalegn Getie Mihret, University of New England, Australia

“A Study of the Implementation of PBL Method and the Correlation with Soft Skill and Students' Learning Achievement: Case Study in Accounting Department”

Fitriany Amarullah, Universitas Indonesia, Indonesia
Dahlia Sari, Universitas Indonesia, Indonesia

“Moral Development of Accounting Bachelor's in Brazil: Evaluation by Multidimensional Ethics Scale”

José Alves Dantas, Universidade de Brasília, Brazil
Paulo Roberto Barbosa Lustosa, Universidade de Brasília, Brazil
José Dionísio Gomes da Silva, Universidade Federal do Rio Grande do Norte, Brazil
Bruno Vinícius Ramos Fernandes, Universidade de Brasília, Brazil

“Explanatory Research about the Market Insertion of Accounting Graduates from the Catholic University of Brazilia (UCB) Who Graduated in the Period of 2005 to 2007”

Idalberto José das Neves Júnior, Universidade Católica de Brasília, Brazil
Carla de Lacerda Segala Dourado, Universidade Católica de Brasília, Brazil
Thâmila Caroline da Cruz Carvalho Rodrigues, Universidade Católica de Brasília, Brazil

SESSION 6(E): “RESEARCH FORUM: CROSS CULTURAL ISSUES”

Surfers Paradise II

Moderator: Chris Gunther, Bond University, Gold Coast, Australia

“Public Accounts Committee (PAC) of a Malaysian State: An Exploratory Analysis”

Rose Shamsiah Samsudin, Universiti Utara Malaysia, Kedah, Malaysia
Nafsiah Mohamed, Universiti Teknologi MARA, Shah Alam, Malaysia

“Development Discourse and the Postcolonial Roots of International Accounting”

Sajay Samuel, Penn State University, U.S.A.
Armond Manassian, American University of Beirut, Lebanon

“Morality, Ethics and Accounting's Socio-Economic Role in the Control and Mitigating of Corruption”

Mahir Al zadjali, Lincoln University, New Zealand
Christopher Wright, University of Ballarat, Australia
Jack Radford, Lincoln University, New Zealand
Murray Clark, Lincoln University, New Zealand

SESSION 6(F): “RESEARCH FORUM: FINANCE ISSUES”

Surfers Paradise III

Moderator: Gary M. Cunningham, Jönköping International Business School, Sweden

“Stock purchasing behavior of individual investors: Evidence from the U.S. and Japan”

Satoshi Tomita, Kansai University, Japan
Martin Grossman, Bridgewater State College, U.S.A.

“Stochastic Truncation Model of Default Distribution”

Hiroe Tsubaki, The Institute of Statistical Mathematics, Japan
Satoshi Yamashita, The Institute of Statistical Mathematics, Japan
Tadashi Ono, University of Tsukuba, Japan



“Empirical Research on the Relations among Duration, Volume and Orderflow with Ultra-High Frequency USD JPY Rate”
Masayuki Susai, Nagasaki University, Japan

“The Catering Effect of Mispricing on R&D Investment: Empirical Evidence from Chinese Stock Market”
Xiao Hong, Xiamen University, China
Qu Xiao Hui, Xiamen University, China

6:00 p.m. – 9:00 p.m. OPTIONAL TOUR: “AUSTRALIAN OUTBACK SPECTACULAR”

WEDNESDAY, NOVEMBER 10, 2010

9:00 a.m. – 10:30 a.m. Executive Meeting for Conference Sponsorship

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