




<p>Presentation time: 11:30 – 11:55am</p>	<p>Presenter: Noel Yahanpath</p> <p>Some accountability issues in the Finance company failure in New Zealand</p> <p>Discussant: Elizabeth Rainsbury</p>	<p>Presenter: Irshad Ali</p> <p>Internet Financial Reporting: A Review of the Literature and Further Evidence from New Zealand</p> <p>Discussant: Jon Moses</p>	<p>Presenter: Lyn Murphy</p> <p>Quantifying the benefits and costs of conducting sponsored clinical trials: some preliminary results</p> <p>Discussant: TBA</p>	
<p>12:00 – 12:45pm</p>	<div style="display: flex; align-items: center; justify-content: space-between;">  <div style="text-align: center;"> <p>Lunch – sponsored by NZICA Venue: Palm Restaurant CHATS Building</p> <p>NZICA Best Paper Award \$1,000</p> </div> </div>			
<p>12:50 – 1:55pm</p>	<p style="text-align: center;">PLENARY SESSION – VENUE NR 106</p> <p>Distinguished Practitioner Speakers:</p> <p>Michael Stiassny Senior Partner, KordaMentha</p> <p>David Jackson Independent Director, Former Chairman, Ernst and Young</p>			
<p>2:00 – 2.55pm</p> <p>Presentation time: 2:00 – 2:25pm</p> <p>Presentation time: 2:30 – 2:55pm</p>	<p style="text-align: center;">CONCURRENT SESSION 2</p>			
NR 108		NR 109		NQ 104
Topic: General		Topic: International		Topic: International
<p>Chair: Kelvin Mataira</p> <p>Presenter: Adrian France</p> <p>The portrayal of accountants in high profile New Zealand newspapers</p> <p>Discussant: Paul Wells</p>		<p>Chair: Anthony Ling</p> <p>Presenter: Mahmood Momin</p> <p>NGOs perception of Corporate Social Disclosure in Bangladesh</p> <p>Discussant: Rahayu Abdul Rahman</p>		<p>Chair: Lloyd Austin</p> <p>Presenter: Roger Su</p> <p>Financial Anomalies: Evidence from Chinese B-share Markets</p> <p>Discussant: Ahsan Habib</p>
<p>Presenter: Michael Keenan</p> <p>Before the ‘Chartered Accountant’ brand: the New Zealand Society of Accountants’ resistance to a Royal Charter</p> <p>Discussant: TBA</p>		<p>Presenter: Jasmine Kwong</p> <p>The Association between Industry, Regional City Specialization and the Audit Fee Premium/Discount: Evidence from Hong Kong SAR, China</p> <p>Discussant: Noel Yahanpath</p>		<p>Presenter: Ahsan Habib</p> <p>Value relevance of accounting information: Evidence from split share structure reform in China</p> <p>Discussant: TBA</p>

<p>3:00 – 3:25pm</p>	 <p style="text-align: right;">Afternoon Tea and Coffee – sponsored by CPA Australia Venue: Palm Restaurant CHATS Building</p>		
<p>3:30 – 5:00pm</p>	<p>CONCURRENT SESSION 3</p>		
	NR 108	NR 109	NQ 104
	<p>Topic: General</p>	<p>Topic: Financial Accounting</p>	<p>Topic: Management Accounting</p>
	<p>Chair: Jon Moses</p> <p>Presenter: Christina Chiang</p> <p>Environmental matters in financial reports: current audit approach change?</p> <p>Discussant: Charl de Villiers</p>	<p>Chair: Vijay Saini</p> <p>Presenter: Lisa Nguyen</p> <p>How appropriate is it for New Zealand to adopt the IFRS for SMEs?</p> <p>Discussant: Lloyd Austin</p>	<p>Chair: Thomas Tam</p> <p>Presenter: Angela Liew</p> <p>How do decision technologies influence the execution of management control in new product development?</p> <p>Discussant: Daud Ahmed</p>
	<p>Presentation time: 3:30 – 3:55pm</p>	<p>Presentation time: 4:00 – 4:25pm</p>	<p>Presentation time: 4:30 – 4:55pm</p>
	<p>Presenter: Heather Buchan</p> <p>Fringe Benefit Tax (FBT) – Credibility and accountability</p> <p>Discussant: Satya Gonuguntla</p>	<p>Presenter: Rowena Sinclair</p> <p>The Quality of Charities’ Audit Reports in New Zealand</p> <p>Discussant: Debbie Alexander</p>	<p>Presenter: Julie Harrison</p> <p>Product Specification, Categorisation and Measurement: a study of Case mix in Home Care Services</p> <p>Discussant: Gerard Hulst</p>
<p>5:00-5:50pm</p>	 <p style="text-align: right;">Cocktail function and Networking – sponsored by CPA Australia Venue: Palm Restaurant CHATS Building</p> <p style="text-align: center;">CPA Australia PhD Best Paper Award \$500</p>		

