

## CONCURRENT SESSION 1 Sunday 2 July 4.00 p.m. – 5.30 p.m.

MFC Main Auditorium	Frank Taplin Room	Square Affair 2	Civic Suite 2
<b>FINANCIAL MARKETS</b> Capital Structure and Restructuring	<b>FINANCIAL ACCOUNTING</b> Goodwill	<b>INTERNATIONAL ACCOUNTING</b> Empirical Research in International Accounting	<b>AUDITING</b> Auditor Judgment and Decision Making
Chair: Denise Frost	Chair: Jayne Godfrey	Chair: Ian Langfield-Smith	Chair: Gary Monroe
Reverse Leverage Buyouts, Timing and Underpricing	The value relevance of reported goodwill and identifiable intangible assets within the Australian context	Empirical Analysis of Underpricing and Post-Issue Stock Performance of China-Based Firms Incorporated and Listed Outside the PRC	Can we measure the value of an auditors judgment
Bowman, R., Graves, L.	Watson, J., Dahmash, F., Durand, R.	Van der Zahn, M., Singh, I., Brown, A.	Sahrawat, K., Davis, D.
Alcock, J.	Boland, G.	Duncan, K.	Radich, R.
Share Purchase Plans in Australia: Issuer characteristics and valuation implications	Accounting for Goodwill in Australian Business Combinations: Is there Value to Choose?	Does accounting choice influence U.S. investment in non-U.S. companies? Evidence from U.S. Institutional Investment in Australian companies	Auditor performance variation: Impact of sub-speciality knowledge differences between industry specialists
Ferguson, A., Brown, P., Stone, K.	James, K., How, J., Verhoeven, P.	Fargher, N., Chugh, S.	Dowling C, Moroney, R.
Wu, G.(H.)	Mathews, R.	Howieson, B.	Sim, M.
Does the presence of venture capitalists predict better performance to UK small firms?	Goodwill Accounting and Investment Opportunity Sets: The Role of Impairment Tests	Default Under Different GAAPs: Does Insolvency Prediction Depend on Accounting Standards?	The Effects of Audit Team Structure and Task Complexity on Auditor Confidence
Zhou, V.	Koh, P-S., Godfrey, J.	Platikanova, P.	Scully, G., Lees, C.
Bowman, R.	Cotter, J.	Langfield-Smith, I.	Dowling, C.
<b>Civic 3</b>	Lion Harbourview Lounge 1	Lion Harbourview Lounge 2	
<b>CORPORATE GOVERNANCE I</b>	<b>EDUCATION</b> Skills and capabilities	<b>MANAGEMENT ACCOUNTING</b> Theoretical Developments	
Chair: Jonathan Tyler	Chair: Mark Brimble	Chair: Michael Grayson	
Is the Cross-listing Premium Really Related to Investor Protection	What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations	Management control systems and strategy: What's been happening?	
Nowland, J., Clarkson, P., Ragunathan, V.	Kavanagh, M., Drennan, L.	Tucker, B., Thorne, H., Gurd, B.	
Karim, W.	Lucas, U.	Chang, L.	
A Corporate Governance Explanation of the A-B Share: Discount in China	Personal And Interpersonal Skills: The Process Of Prescribing Definitions In An Accounting Degree	In search of management accounting theory	
Yu, W., Tong, W.	Whitefield, D., Kloot, L.	Granlund, M., Malmi, T.	
Farooque, O.	Lee, C.	Brown, D.	
Corporate governance and the value-relevance of accounting information: Empirical evidence from Australia	Financial Planners in Australia - A critical evaluation of gaps in behavioural skills and competencies	Criticisms of the predominant approaches to research in management accounting and the case for further practice based research	
Habib, A., Azim, M.	Jackling, B., Sullivan, C.	Davis, N.	
Rankin, M.	Cull, M.	Baker, M.	

**The Conference Welcome Reception commences at 6 p.m.**

## CONCURRENT SESSION 2 Monday 3 July 9.00 a.m. – 10.30 a.m.

MFC Main Auditorium	Frank Taplin Room	Ilott Theatre	Square Affair 2	Civic Suite 1
<b>FINANCIAL MARKETS Takeovers</b> Chair: Robert Durand	<b>FINANCE Asset Pricing and Price Impacts</b> Chair: David Woodliff	<b>FINANCIAL ACCOUNTING Regulation</b> Chair: Richard Morris	<b>FINANCIAL ACCOUNTING Stock Market Reaction to Earnings</b> Chair: Sarah McVay	<b>CORPORATE GOVERNANCE II</b> Chair: Kevin Adams
The Causal and Dynamic Relationship between Stock Returns and Trading Volume: Evidence from Emerging markets in South-East Asia	Free Cash Flow Models, Terminal Values and the Timing of Asset Replacements	Incentives for Cross Guarantee in Corporate Groups	Frequency of Financial Media Coverage and the Information Content of Accounting Earnings	Is Corporate Governance Associated with the Disclosure of Forward Looking Information in the Annual Report?
Pisedtasalasi, A., Gunasekarage, A.	Lally, M.	Dean, G., Bradbury, M., Clarke, F.	Rahman, A.	Percy, M., O'Sullivan, M., Stewart, J.
Truong, C.	Wright, S	Jackson, A.	Gallery, N.	Chalmers, K.
The Bidder Shareholder Wealth Effects of Takeover Announcements and Their Relationship with Pre-Takeover Toehold Formation	Modelling Exchange-Traded Barrier Options traded in the Australian Options Market	Not So Due Process: The Case against the Due Process applied within the Australian accounting standard setting arrangements	The Impact of the Statutory-Backed Continuous Disclosure Regime on the Market Reaction to Management Earnings Forecasts and Earnings Announcements in New Zealand	Do Better Governed Firms Make More Informative Disclosures? Canadian Evidence.
Le, T-H., Welch E.	Easton, S., Gerlach, R.	Hurst, G.	Dunstan, K., Gallery, G., Truong, T.	Brown, P., Beekes, W., Chin, G.
Durand, R.		Birt, J.	Wong, N.	Rose, G.
		Magic Pudding or Regulatory Arbitrageur's Friend? The Use of Hybrid Debt Equity Securities by Australian Listed Corporations	Do Stock Prices in China Reflect Information in Earnings Persistence?	Corporate Governance Quality and Market Liquidity Around Quarterly Earnings Announcements
		Carlin, T., Finch, N., Ford, G.	Navissi, F., Mirza, M., Yao, I.	Kangagaretnam, K., Lobo, G., Whalen, D.
		Bradbury, M.	McVay, S.	Ding, R.
<b>Civic Suite 2</b>	<b>Civic 3</b>	<b>Lion Harbourview Lounge 1</b>	<b>Lion Harbourview Lounge 2</b>	
<b>AUDITING</b> Audit Committees, Internal Audit	<b>PUBLIC SECTOR and NOT FOR PROFIT</b> Decision making and accountability	<b>CRITICAL PERSPECTIVES</b> Critical issues surrounding regulators/ standard setters	<b>MANAGEMENT ACCOUNTING</b> Judgment and Decision Making Applications	
Chair: Elizabeth Carson	Chair: Rob Sims	Chair: Margaret Lightbody	Chair: Deryl Northcott	
The value of internal audit in fraud detection	Looking for Habermas: An investigation into community participation in decision-making regarding costs and funding two New Zealand local authorities' activities	Is The IASB Democratic or Are All Standard Setters Not Created Equal?	Task interdependence, communication channel preference for the receipt of management accounting information and managerial performance	
Ferguson, C., Coram, P., Moroney, R.	Barrett, J., Scott, C.	Howison, B., De Lange, P.	Salmon, S., Joiner, T.	
Subramaniam, N.	James, W	Ahmed, K.	Ang, N	
Is mandated internal control reporting necessary? The experience of listed Dutch companies	Australian public sector evidence: Links of accountability and representation	The Financial Framework of Appointments and Membership of AASB	The Effect of Decision Framing and Negotiation Partner's Objective on Judgments About Negotiated Transfer Prices	
Deumes, R., Knechel, R.	Neilson, J., Tower, G.	Brown, A., Van der Zahn, M.	Chang, L., Cheng, M., Trotman, K.	
Carson, E.	Mack, J.	Van Der Laan, S.	Langfield-Smith, K.	
The quality of audit committees post Enron	Accounting and accountability issues relating to Australian rules country football clubs in Victoria	Applying the blow torch of research methodology to the rhetoric of regulation	The Effects of Information, Data and Redundant Cue Load on Multi-Perspective Performance Reporting	
Rainsbury, E.	Halabi, A.	Spence, C.	Iselin, E., Mia, L., Sands, J.	
Bond, D.	Crofts, K.	De Lange, P.	Schulz, A.	

**This session will be followed by Morning Tea 10.30 a.m. – 11.00 a.m.**

## CONCURRENT SESSION 3 Monday 3 July 11.00 a.m. – 12.30 p.m.

MFC Main Auditorium	Frank Taplin Room	Ilott Theatre	Square Affair 2	Civic Suite 1
<b>FINANCIAL MARKETS Takeovers</b>	<b>FINANCE</b> Asset Valuation and Pricing	<b>FINANCIAL ACCOUNTING</b> Investment Performance/Valuation	<b>ENVIRONMENTAL ACCOUNTING</b> Social and Environmental Reporting	<b>CORPORATE GOVERNANCE III</b>
<b>Chair: Peter Clarkson</b>	<b>Chair: Sue Wright</b>	<b>Chair: Irene Tutticci</b>	<b>Chair: Roger Burritt</b>	<b>Chair: Graeme Rose</b>
Takeover Motives in a Weak Regulatory Environment Surrounding a Market Shock	The Value of Imputation Credits and its Impact on the Cost of Capital	The Investment Performance of Ethical Funds in Australia	Targeting the Reader: Social and Environmental Disclosure from a Managerial Stakeholder Perspective	Strong Investor Protection and Concentrated Management Ownership: Hong Kong Evidence during the Asian Financial Crisis
Anderson, H., Marshall, B.	Partington, G., Truong, G., Peat, M.	Jones, S., Van der Laan, S., Frost, G., Loftus, J.	McMurtrie, T.	Leung, S., Horwitz, B.
Clarkson, P.	Lally, M.	Benson, K.	Gadanne, D.	Dunstan, K.
Takeover Wake-Up Calls: Evidence on Australian Unsuccessful Target Performance Improvements	An Examination of the Australian Stock Exchange and the Australian Financial Review's Fair Values	Time-series coefficient variation in value-relevance regressions and the impact of reversion to fundamentals	Reflections on social and environmental accounting and thoughts about future directions and mega-accounting reports	Non-monotonic Relationship between Ownership Concentration and Performance in Bangladesh under Mono-directional Perspective
Bugeja, M., Lee, P., Whittaker, L.	Easton, S., Ivanovic, I.	Jackson, A., Coulton, J., Curtis, A.	Mathews, M.	Farooque, O., Van Zijl, T., Dunstan, K., Karim, W.
Dew, K.	Truong, G.	Brown, Phil	Burritt, R.	Shaller, G.
The Role of Outside Blockholders in Takeover Contests	Transitory Price Changes: Evidence from the Chinese Stock Markets	The Nonequivalence of the Earnings and Dividends Approaches to Equity Valuation	Conceptualising professional accountability association involvement in social and environmental reporting	
Clarkson, P., Aguilar, R., Rangunathan, V.	Karim, K., Zhang, Z., Nemiroff, H., Wang, J.	Stecher, J.	Mangion, D.	
Gasbarro, D.	Dunmore, P.	Gallery, G.	Narraway, G.	
<b>Civic Suite 2</b>	<b>Civic 3</b>	<b>Lion Harbourview Lounge 1</b>	<b>Lion Harbourview Lounge 2</b>	
<b>AUDITING</b> Other	<b>INTERNATIONAL ACCOUNTING</b> Pacific Rim Research in Accounting	<b>EDUCATION</b> Curriculum issues	<b>MANAGEMENT ACCOUNTING</b> Decision Facilitating Issues	
<b>Chair: Renee Radich</b>	<b>Chair: Bryan Howieson</b>	<b>Chair: Leslie Brown</b>	<b>Chair: Axel Schulz</b>	
Auditor perceptions of time budget pressure: A comparison across different auditor positions and different types of firms	Effects of National Culture on Audit Group Evaluation of Internal Control	Public Sector Accounting Education In Australian Universities	Cost estimation: a role too far for management accountants?	
McNamara, S. Liyanarachchi, G.	Sim, M.	Sciulli, N., Sims, R., Simone, J.	Collier, P. M., Knight, C.	
Pflugrath, G.	Woodliff, D.	Ryan, C.	Wynder, M.	
Corporate images of audit firms in a multilingual society	Progress towards adopting International Financial Reporting Standards in Russia: An empirical study of Russian company practices	Curricula in introductory accounting: The 'old' and the 'new'	Costing systems and the cost of spare capacity - is the capacity issue given adequate consideration?	
Moizer, P., Willekens, M.	Gray, S., Morris, R., Voronina, T.	Lee, C., Bisman, J.	Bates, K., Bradshaw, J.	
Jubb, C.	Platikanova, P.	Halabi, A.	Thiagarajah, T.	
Changes in market reaction to audit opinions in China	A Developing Country's Natural Environment Disclosures	Curriculum Requirements for Entry-Level management Accounting in Australian Business Organisations	Development of a CPA System in an Australian Telecommunications Company	
Wang, Y., Czernkowski, R., Green, W.	Nurhayati, R., Brown, A., Tower, G.	Richardson, W., Desriyani, L.	McManus, L.	
Monroe, G.	O'Neill, S.	Gallagher, L.	Davis, N.	

**This session will be followed by Lunch 12.30 p.m. – 1.30 p.m.**

**CONCURRENT SESSION 4**  
Monday 3 July 1.30 p.m. – 3.00 p.m.

MFC Main Auditorium	Frank Taplin Room	Ilott Theatre	Square Affair 2	Civic Suite 1
<b>FINANCIAL MARKETS</b> Market Reaction and Wealth Impacts	<b>FINANCE</b> Portfolios and Funds Management	<b>FINANCIAL ACCOUNTING</b> Debt Covenants and Accruals	<b>FINANCIAL ACCOUNTING</b> Firm Performance and Executive Compensation	<b>CORPORATE GOVERNANCE</b> IV
<b>Chair: Stephen Easton</b>	<b>Chair: Peter Clarkson</b>	<b>Chair: Jane Hamilton</b>	<b>Chair: Philip Brown</b>	<b>Chair: Brendan O'Connell</b>
The Asymmetric Effect of Macroeconomic News Surprises on Australian Financial Markets	Fund flow and return: Evidence from individual funds	The Use of Debt Covenants in Public Debt	Investor sophistication and patterns in stock returns after earnings announcements: The impact of allowing Qualified Foreign Institutional Investors into the Chinese market	Determinants of Remuneration: Australian Evidence
Fang, V., Lin, C-T., Parbhoo, K.	Benson, K., Faff, R., Smith, T.	Begley, J., Chamberlain, S.	Czernkowski, R., Curtis, A., Liang, K.	Rankin, M.
Spear, N.	Akhtar, S.	Ruddock, C.	Wong, J.	Brown, Paul
Event Day 07 Event Day Misalignment and After-hours Earnings Announcements	Liquidity Preferences in Mutual Fund trades and Fund Performance	The Market's Perception of the Reliability of Deferred Tax Accruals	Are short-sellers influenced by price momentum from trading based upon fundamental analysis?	The impact of the Announcement of CEO Options: Empirical Evidence from Australia
Truong, C., Berkman, H.	Cullen, G., Gasbarro, D.	Tutticci, I., Herbohn, K., Chang, C.	Curtis, A., Fargher, N.	Balachandran, B., Chalmers, K., Putra, Y.
Prescott, J.	Faff, R.	Hamilton, J.	Sidhu, B.	Stewart, J.
Optimal Betting Strategies for Simultaneous Events	Stock Market Volatility: Evidence From Sweden	Accrual Quality and Internal Control over Financial Reporting	Non-Accounting Information and Stock Price Volatility	Corporate Governance and CEO Dismissal in Australia
Grant, A., Johnstone, D., Kwon, O. K.	Tahir, M., Hellberg, T.	McVay, S., Doyle, J., Ge, W.	Taylor, S., Shan, Y., Walter, T.	Wright, S., Lau, J., Sinnadurai, P.
Emanuel, D.	Oliver, B.	Navissi, F.	Fargher, N.	Azim, M.
<b>Civic Suite 2</b>	<b>Civic 3</b>	<b>Lion Harbourview Lounge 1</b>	<b>Lion Harbourview Lounge 2</b>	
<b>AUDITING</b> Auditor Independence	<b>PUBLIC SECTOR</b> Innovation and change	<b>EDUCATION</b> Pedagogical issues	<b>INTERDISCIPLINARY</b>	
<b>Chair: Ken Trotman</b>	<b>Chair: Nick Sciuilli</b>	<b>Chair: Bill Richardson</b>	<b>Chair: Lisa McManus</b>	
Threats to auditor independence: The impact of non-audit services, tenure and alumni affiliation	Public sector change, organisational culture and financial information: A study of local government	Exploring students' experience of group work in an accounting subject: a phenomenographic study	Effect of Gender, Family Structure and Firm Affiliation, on Career Promotion in Auditing	
Carson, E., Ping, Y., Simnett, R.	Kloot, L., Martin, J.	Dyball, M., Reid, A., Ross, P., Schoch, H.	Whiting, R., Van Vugt, O.	
Niemi, L.	Neilson, J.	Hamilton, F.	Lightbody, M.	
Interpreting recent changes in audit modification rates with the changes in client risk and audit environment: Evidence from Australia	Cost savings from outsourcing in the Australian public sector: Anecdote or evidence?	Surface to Deep: An assessment intervention to influence the students' learning approach	Does the Size and Holding Concentration of Executive Options Schemes Have Consequences for Firm Financial Performance?	
Fargher, N., Jiang, L.	Bisman, J.	Murphy, D., McGrath, D.	Carlin, T., Ford, G.	
<b>Rainsbury, E.</b>	Colquhoun, P.	Mladenovic, R.	Kristoffersen, I.	
The effect of affiliation on auditor independence	A successful partnership? The impact of devolving financial responsibility on to South Australian preschoools	Developing an Accounting-Specific Learning Inventory for use as a Diagnostic Tool within Teaching	Job Satisfaction among Financial Planners in Australia	
Martinov-Bennie, N., Cohen, J., Simnett, R.	Lightbody, M.	Mladenovic, R., Lucas, U.	Clayton, B., Petzall, S., Margret, J.	
Hay, HaytHHay, D.	Lee, J.	Jacking, B.	Bedford, D.	

**This session will be followed by Afternoon Tea 3.00 p.m. – 3.30 p.m.**

## CONCURRENT SESSION 5 Monday 3 July 3.30 p.m. – 5.00 p.m.

MFC Main Auditorium	Frank Taplin Room	Ilott Theatre	Square Affair 2	Civic Suite 1
<b>FINANCIAL MARKETS</b> Analysts Forecasts	<b>FINANCE</b> Behavioural Finance	<b>FINANCIAL ACCOUNTING</b> Earnings Management	<b>ENVIRONMENTAL ACCOUNTING</b> Social and Environmental Performance and Disclosures	<b>ETHICS</b> Ethical Issues in Accounting
<b>Chair:</b> Andrew Worthington	<b>Chair:</b> Philip Gharghori	<b>Chair:</b> Ann Tarca	<b>Chair:</b> Tony McMurtrie	<b>Chair:</b> Kay Plummer
Neglect, analyst following and the feasibility of gaining returns to the book-to-market strategy in Australia	The Impact of Management Confidence on Capital Structure	Impact of Family Dominance on Monitoring of Earnings Management by Audit Committee: Evidence from Hong Kong	Revisiting the relation between environmental performance and environmental disclosure: an empirical analysis	The Impact of the Ethical Environment on Auditor Judgments
Curtis, A., Coulton, J., McGoffin, H.	Oliver, B.	Leung, S., Jaggi, B.	Clarkson, P., Li, Y., Richardson, G., Vasvari, F.	Pflugrath, G., Martinov-Bennie, N., Chen, L.
Easton, S.	Ghargori, P.	Bliss, M.	Brown, A.	Cooper, B.
The accuracy of analysts' dividend forecasts around the world	An Intimate Portrait of the Individual Investor	Operational Flexibility and Earnings Management: Some Evidence of the Benefits of Breadth and the Costs of Depth in Multinational Corporations	The rhetoric of environmental reporting: The case of India	Social responsibility, ethics and tax avoidance: A study of Hong Kong tax professionals
How, J., Brown, P., Verhoeven, P.	Durand, R., Newby, R., Sanghani, J.	Bliss, M., Gul, F.	Chatterjee, B., Mir, M. Z.	Simmons, R., Shafer, W.
Coulton, J.	Wee, M.	Begley, J.	Raaf, J.	Plummer, K.
Differential effects of Regulation FD on Long and Short Term Analyst Forecasts Accuracy, Precision and Value Relevance	Portfolio Choice 101	The Contemporaneously Endogenous Character of Accounting Variables	The Influence Of Environmental Protection Authority Prosecutions On Corporate Environmental Disclosures	Leadership, Culture and Employee Deceit: The Case of the National Australia Bank
Leung, S., Srimidhi, B., Jaggi, B.	Durand, R., De Silva Rosa, R.	Christodoulou, M., McLeay, S.	Gadenne, D., Ladewig, J.	Dellaportas, S., Cooper, B., Braica, P.
Stecher, J.	Oliver, B.	Hurst, G.	McMurtrie, T.	Martinov-Bennie, N.
<b>Civic Suite 2</b>	<b>Civic 3</b>	<b>Lion Harbourview Lounge 1</b>	<b>Lion Harbourview Lounge 2</b>	
<b>AUDITING</b> Firm-specific studies	<b>ACCOUNTING HISTORY</b>	<b>EDUCATION</b> Accounting and the profession	<b>MANAGEMENT ACCOUNTING</b> Goal Setting Issues	
<b>Chair:</b> Brenda Porter	<b>Chair:</b> Michael Scorgie	<b>Chair:</b> Margaret Ann Johns	<b>Chair:</b> Cecilia Spence	
Was Andersen a bad auditor? An examination of the quality of Andersen's audits before Enron	Stakeholder Divergence and Institutional Extinction in the Not-for-profit Sector: the CORSO story	Educational Tools for Effectively Teaching and Assessing a Core Financial Planning Unit in an Undergraduate Accounting Degree	The Effectiveness of Tiered Goals vs. Stretch Goals	
Zhang, W., Cahan, S.	Sutton, D., Baskerville, R., Cordery, C.	Cull, M., Davis, G., Walker, L.	Schulz, A., Jeffery, S., Webb, A.	
Lennox, C.	Bisman, J.	Adams, D.	Kober, R.	
Auditor merger, audit quality and audit fee: evidence from the PricewaterhouseCoopers merger in the UK	Funding progress: Colonial Hypocrisy 1885-1911	Academic-Practitioner Teaching Collaborations - Pathway for Revitalising Accounting Education	Further evidence on the importance of Reasons-to-Budget on budget importance and performance	
Jia, Y., Ding, R.	Hooper, K., Prescott, J.	Hutchings, G., Addison, P.	Sivabalan, P., Booth, P., Malmi, T., Brown, D.	
Leung, P.	Carnegie, G.	Watty, K.	Cheng, M.	
Materiality and audit opinion: Do financial scandals induce succeeding auditors to Arthur Andersen to report more conservatively?	Accounting Choice, Market Failure, and Accounting Regulation: a case study of New Zealand holding companies adoption of consolidated accounting, 1946-1957	The Accounting Profession As A Career Choice For Tertiary Business Student in Japan - A Factor Analysis	Preliminary results from an experimental investigation of the effect of performance-based rewards on standard cost variance analysis	
Lai, K.	Keenan, M.	Sugahara, S., Boland, G.	Wynder, M.	
Roebuck, P.	Hooper, K.	Cull, M.	Collier, P.	

**This session will be followed  
by the Forum  
5.00 p.m. – 6.30 p.m.  
in the MFC Main Auditorium.**

**CONCURRENT SESSION 6**  
 Tuesday 4 July 11.00 a.m. – 12.30 p.m.

MFC Main Auditorium	Frank Taplin Room	Ilott Theatre	Square Affair 2	Civic Suite 1
<b>FINANCIAL MARKETS</b> IPO	<b>FINANCE</b> Default Risk, Bankruptcy and Price Impacts	<b>FINANCIAL ACCOUNTING</b> Future Predictions and Forecasting	<b>FINANCIAL ACCOUNTING</b> Earnings / Cash Flows Properties	<b>ACCOUNTING INFORMATION SYSTEMS</b>
<b>Chair: Asher Curtis</b>	<b>Chair: Farshid Navissi</b>	<b>Chair: Malik Mirza</b>	<b>Chair: Paul Dunmore</b>	<b>Chair: Khondkar Karim</b>
Evaluating IPO Incentives and Prospects	Bankruptcy Conditions in a Stochastic Dynamic Model of the Firm	The Impact of Disclosure Regulation on Analyst Forecasts: A Comparison of Australia and the U.S.	Earnings Decomposition and the Persistence of Earnings	Understanding the Impact of Expert Systems on Auditors' Information Processing and Decision Outcomes
Wyatt, A.	Peat, M.	Hsu, G., Tuttici, I., Lindsay, S.	Wells, P., Kean, S.	Ho, S., Ferguson, C.
Curtis, A.	Grant, A.	Dahmash, F.	Hodgson, A.	Gregor, S.
New economy initial and seasoned equity offers	Default risk and the cross-section of equity returns	Towards an Improved Framework for Predicting Corporate Failure: A Comparison of Open vs. Closed Form Discrete Choice Models	Distribution of Accruals and Prediction for Future Cash Flow and Earnings	Implementation and Infusion Implications for XBRL
Murgulow, Z., Muthuswamy, J., Bornholt, G.	Gharghori, P., Chan, H., Faff, R.	Jones, S., Hensher, D.	Lai, K.W.	Locke, J., Lowe, A.
Ragunathan, V.	Tahir, M.	Ng, C.	Lont, D.	Fowler, C.
The survival of initial public offerings in Australia		The Smoothing of Reported Corporate earnings through Target Setting: Acceptable Practice or Shareholder Deception?	Earnings and Forecasting Future Cash Flows: Does Firm Size Matter?	The Desking of Auditors' Abilities: An empirical test of the Theory of Technology Dominance
Rath, S., Lamberto, A.		Hillier, J., McCrae, M.	Farshadfar, S., Ng, C., Brimble, M.	Moroney, R., Dowling, C., Leech, S.
Lee, P.		Hsu, G.	Dunmore, P.	Kang, H.
<b>Civic Suite 2</b>	<b>Civic 3</b>	<b>Lion Harbourview Lounge 1</b>	<b>Lion Harbourview Lounge 2</b>	
<b>AUDITING</b>	<b>PUBLIC SECTOR</b>	<b>EDUCATION</b>	<b>INTERDISCIPLINARY</b>	
Special Session on Auditing Standards	Issues in local government accounting	Improving quality	Expanding accounting boundaries	
<b>Chair/Commentator: Roger Simnett</b>	<b>Chair: Louise Kloot</b>	<b>Chair: Dianne McGrath</b>	<b>Chair: Alan Lowe</b>	
Force of Law: the work of the AUASB in setting legally enforceable auditing standards	Depreciation as a 'smoothing device' – An appropriate objective for local authority reporting?	Do student perceptions matter? A study of the effect of student perceptions of management accounting on student performance	The Perception Gap – (Ac)counting invisible volunteers	
James, B.	Plicher, R.	Ferreira, A., Balasingham, B., Santoso, A., Mudalige, N.	Narraway, G., Cordery, C.	
	Kloot, L.	Richardson, W.	Lawrence, S.	
Issues Facing Auditing Standard Setters in New Zealand	An investigation of infrastructure asset management in Queensland local government authorities	Gaps and Overlaps: a model to map the development of generic skills within a profession based undergraduate degree.	Accounting for Lost Time: an exploration of workplace safety performance measurement	
Prangnell, H., Moores, J.	Mack, J., Simpson, C.	McGrath, D., Murphy, D.	O'Neill, S.	
	Maguire, W.	Brimble, M.	Bradshaw, J.	
	Budget basis for local government services: A case study	Quality in Accounting Education in Australia: Who is Charting the Course?		
	Alam, M.	Watty, K.		
	Mucciarone, M.	Kavanagh, M.		

**This session will be followed by Lunch**  
**12.30 p.m. - 1.30 p.m.**

## CONCURRENT SESSION 7 Tuesday 4 July 1.30 p.m. – 3.00 p.m.

MFC Main Auditorium	Frank Taplin Room	Ilott Theatre	Square Affair 2	Civic Suite 1
<b>FINANCIAL MARKETS Regulation</b>	<b>FINANCE Financial Institutions</b>	<b>FINANCIAL ACCOUNTING Management Forecast / IPO</b>	<b>ENVIRONMENTAL ACCOUNTING Sustainability and the organisation</b>	<b>CORPORATE GOVERNANCE V</b>
<b>Chair: Paul Nowak</b>	<b>Chair: Karen Benson</b>	<b>Chair: Peter Wells</b>	<b>Chair: Reg Mathews</b>	<b>Chair: Philomena Leung</b>
Regulation Fair Disclosure: An Analysis of SEC Enforcement Actions	Personal bank account access and awareness: An analysis of the technological and informational constraints of Australian consumers	Do investors adequately discount management's forecast optimism at IPO?	Sustainability Ratings: A Social Responsibility Investment Perspective on Listed Airline Companies in Australia	Corporate Social Performance and Financial Characteristics - Australian evidence on the relationship between ratings on environmental, social and governance criteria
Lont, D., Griffin, P., Segal, B.	Worthington, A.	Simon, A., Curtis, A., Yao, J.	Burritt, R., Bachoo, K., Tan, R.C.W.	Kristoffersen, I., Gerrans, P., Clark-Murphy, M.
Birt, J.	Locke, J.	Coulton, J.	Tower, G.	O'Connell, B.
Substitute Trading and the Effectiveness of Insider Trading Regulations	An examination of institutional dividend clientele: Evidence from Australian institutional portfolio holdings	The Impact of Recent Regulatory Changes on the Earnings Forecasting Behaviour of Australian Initial Public Offering Firms	Social Responsibility: Taking up the challenge in an Australian Credit Union	Internal Control Procedural Quality: Antecedents and Interaction Effects on the Organisational Justice and Employee Fraud Relationship
Huang, H.	Jun, A., Gallagher, D., Partington, G.	Gallery, G., Gallery, N., Linus, A.	McGrath, D.	Subramaniam, N., Rae, K.
Nowak, P.	Worthington, A.	Bryant-Kutcher, L.	Simmons, R.	Nowland, J.
One Size Fits All? Investor Protection Regulation of Centralised Trading Platforms		The value information available from non-financial indicators of innovation in biotech IPOs	Annual Reports: a mechanism to signal sustainable performance?	
Boyle, G., Meade, R.		Ferguson, A., Curtis, A., Kuo, A.	Raar, J.	
Khanna, B.		Rahman, A.	Mathews, R.	
<b>Civic Suite 2</b>	<b>Civic 3</b>	<b>Lion Harbourview Lounge 1</b>	<b>Lion Harbourview Lounge 2</b>	
<b>AUDITING</b>	<b>INTERNATIONAL ACCOUNTING</b>	<b>CRITICAL PERSPECTIVES</b>	<b>MANAGEMENT ACCOUNTING</b>	
Audit Pricing and Industry Specialization	International Financial Reporting	Critical Views of Corporate Responsibilities	Performance measurement: Intervening Roles	
<b>Chair: Caitlin Ruddock</b>	<b>Chair: Allan Hodgson</b>	<b>Chair: Sandra Van Der Laan</b>	<b>Chair: Jayne Bisman</b>	
The investment opportunity set and industry specialization by auditors	The effects of international financial reporting standards on the accounts and accounting quality of Australian firms	Asbestos Victims versus Corporate Power: The Case of James Hardie Industries	In a Performance Measurement System: Is It Job-Relevant Information or Its Decision-Making Use That Leads to Better Performance?	
Jeter, D., Hamilton, J., Godfrey, J., Cahan, S., Ferguson, A.	Goodwin, J., Ahmed, K.	O'Connell, B., Webb, L.	McWhorter, L., Matherly, M.	
Audit fee rigidities in the presence of market frictions: Evidence and explanations	How are AIFRS Reconciliations to Previous GAAP Being Disclosed	Strategic performance measurement systems in NZ local government: a Foucauldian analysis	Sivabalan, P.	
Ferguson, A., Taylor, S., Lennox, C.	Jubb, C.	Lawrence, S., Nyamori, R.	Webster, C.	
Knechel, R.	Van Zijl, T.	Spence, C.	Wynder, M.	
Audit fees and investor protection: Evidence from Hong Kong	An Investigation of International Comparability of Management Discussion and Analysis Reports	Are privatized airports accountable for their social responsibilities?	The Design of Performance Management Systems: Evidence from the Public Sector in Hong Kong	
Li, J., Kim, J., Shi, H.	Tarca, A., Seah, S.	Zakrzewski, D., Juchau, R.	Yuen, S., Chan, S.	
Sahrawat, K.	Percy, M.	Mirza, M.	Pazmandy, G.	

**This session will be followed  
by Afternoon Tea  
3.00 p.m. - 3.30 p.m.**

## CONCURRENT SESSION 8 Tuesday 4 July 3.30 p.m. – 5.00 p.m.

MFC Main Auditorium	Ilott Theatre	Square Affair 2	Civic Suite 1
<b>FINANCIAL MARKETS</b> Market Efficiency	<b>FINANCIAL ACCOUNTING</b> Disclosure	<b>FINANCIAL ACCOUNTING</b> Impact of Financial Regulations	<b>CORPORATE GOVERNANCE</b> VI
<b>Chair: Marvyn Wee</b>	<b>Chair: Majella Percy</b>	<b>Chair: Malik Mirza</b>	<b>Chair: Chew Ng</b>
Order Imbalance and Returns: An Examination of Order Size and Trader Identity	The Relevance of Off-balance Sheet Lease Finance Disclosures	Does regulatory change improve financial reporting timeliness? Evidence from Bangladeshi listed companies.	Independent Directors, Returns to Shareholders, and Executive Compensation
Yang, J., Milne, B., Wee, M.	Lee, R., Spear, N.	Karim, AKM W., Ahmed, J. U.	Huang, C., Chen, H. C.
Grayson, M.	Garg, M.	Chatterjee, B.	Shailer, G.
Are Markets Systematically Misinformed? A Synthesis of the Fama-French and the Kane Models of Difference of Opinion and a Test in the Financial Markets of Germany, Mexico, Thailand and Turkey.	Voluntary disclosure of operating income	Evidence on the Link between CEO Remuneration and Company Performance	Substitute and Complementary Effects of Alternate Monitoring Mechanisms on Firm Performance
Dew, K.	Wong, J., Wong, N.	Walker, J., Clarkson, P., Nicholls, S.	Azim, M., Shailer, G.
Partington, G.	Tuttici, I.	Wells, P.	Godfrey, J.
Explanations: why post-earnings-announcement drift occurs, why stock prices tend to rise after a stock split, and some reasons why managements smooth earnings	The strategic use of prior-period benchmark disclosures in management earnings forecasts	The Impact of the Accelerated Filing Deadline on Timeliness of 10-K Filings	Executive Performance-based Remuneration: How is it Paid under Performance Change and Different Board Structures?
Grayson, M.	Coulton, J.	Bryant-Kutcher, L., Peng, E., Zvinakis, K.	Lee, J.
Wyatt, A.	Lee, R.	Karim, W.	Tyler, J.
<b>Civic Suite 2</b>	<b>Civic 3</b>	<b>Lion Harbourview Lounge 1</b>	<b>Lion Harbourview Lounge 2</b>
<b>AUDITING</b> Audit Quality and Independence	<b>INTERNATIONAL ACCOUNTING</b> Reflections on International Accounting Issues	<b>EDUCATION</b> Approaches to learning	<b>MANAGEMENT ACCOUNTING</b> Balanced Scorecard and Corporate Life Cycle
<b>Chair: Andrew Ferguson</b>	<b>Chair: Richard Morris</b>	<b>Chair: Sidney Weil</b>	<b>Chair: Paul Collier</b>
Putting downward pressure on premiums paid by auditors for professional negligence insurance: an Australian experiment	Black Economic Empowerment, Legitimacy, and Accounting Disclosures: Evidence from Post-Apartheid South Africa	Creating positive outcomes and developing 'softer skills' using mentoring to foster a collaborative learning environment in a large first year accounting course	Balanced Scorecard Content, Use, and Performance Impacts; Some Australian Evidence
Langton, R	Van Staden, C., Cahan, S.	Kavanagh, M.	Bedford, D., Brown, D., Malmi, T.
Delaney, M.	Cordery, C.	McManus, L.	Yuen, S.
Audit quality and properties of analysts' earnings forecasts	Identifying Decision Useful Information With the Matrix Format Income Statement	Examining the relationship between the use of on-line learning and academic performance	Multiple Objectives, Management Control Systems and the Balanced Scorecard: An Exploratory Study
Kwon, Y., Choi, J., Behn, B., Kang, T.	Hancock, P., Tarca, A., Brown, P.	Halabi, A., Dyt, R., Maxfield, J.	Sundin, H., Brown, D., Granlund, M.
Dunmore, P.	Simon, A.	Matherley, M.	Alam, M.
	Small GAAP: a large jump for the IASB	Students' perceptions of ABC quick software and the impact of these perceptions on learning	
	Baskerville, R., Cordery, C.	Balachandran, B., Santoso, A., Ferreira, A., Mudalige, N.	
	Cahan, S.	Kavanagh, M.	

**The Conference Dinner will commence at 7.00 p.m. for 7.30 p.m.**



## POSTER SESSIONS

**Monday July 3**

10.30-3.30, Room: Auditorium Promenade

### POSTER SESSION 1

#### Financial accounting

Changes in Segment Reporting in the Australian Banking Industry

Birt, J., Kend, M., Hu, X.

#### Finance

Financial Profiling of SMEs: An Application by Data Mining

Ozgülbaz, Nermin  
Koyuncugil, Ali Serhan

#### International Accounting

Drivers of Corporate Disclosure : An Empirical Investigation in a Central European Setting

Grüning, Michael

Banking accounts volatility induced by IFRS 39: A simulation model applied to the French case

Ben Hamida, Nessrine

Definition of a SOX compatible reference risk and control matrix based on a mixed method approach

Giller, Barbara Maria  
Redlein, Alexander

#### Management Accounting

The Impact Of New Accounting Consolidation Practice On Corporate Group Strategy In Japan

Kishita, T.

#### Critical Perspectives

Accounting Research from Stakeholder Theory Perspectives

Manzurul Alam

#### Ethics

An Investigation of the Interactive Effect of Gender and Ethical Development on Ethical Behaviour

Loh, Chang-Yuan  
Edwards, Peter  
Baxter, Jane

Business Ethics Teaching: an Action Research Spiral

Kay Plummer

Understanding the ethical decision making map in auditing

Yao, Lee  
Ang, Swee Thian

#### Tax

Accounting for Income Taxes: Early Adoption Issues

Wyatt, Kim  
McNicholas, Patty

**Tuesday July 4**

10.30-3.30, Room: Auditorium Promenade

### POSTER SESSION 2

#### Education

A Framework for Examining Program Content

Ling, Anthony, Moriarity, Shane, Rainsbury, Liz

Creative Management Accountants: Short Case Studies to Promote Creativity in the Classroom

Wynder, Monte

#### Accounting Information Systems

The Impact of enterprise Resource Planning systems on Management Accounting: an Australian Study

Jackling, Beverley  
Spraakman, Gary

How will user perceptions affect the adoption of RFID technology

Rodrigues, Mark  
James, Keiran

#### Management Accounting

The Application of Management Accounting Techniques in Malaysian Higher Learning Institutions: A Survey of Practices

Azhar, Z., Abdul Rahman., I. K.

Does Islam influence budgetary slack creation? Empirical evidence from Malaysia

Sulaiman, M., Adnan, S.

Small Businesses and the GST: Changes in Management Accounting Routines

Ciccotosto, S., Nandan, R.

Management Accounting Change in Australasia

France, A.

Joint Costs: An investigation into the joint cost allocation methods used by New Zealand firms.

Holden, Mark

#### Public Sector

Performance disclosure by Australian government entities

Maria Mucciarone and John Neilson

Financial reporting practices of Victorian state schools

Martin Samy

Evaluating performance in the public sector MetService: A case for broadening financial accountability

Belinda Luke

Perceptions of managers of NGOs on the use of accountability information by government funding agencies in respect to grants

Ken Crofts