2008 AFAANZ/IAAER Conference Technical Program

Meeting with Heads of Department
Level 2 - Room 2
Sunday 6 July 2.00 pm - 3.00 pm

Meeting with AFAANZ Members
Level 2 - Room 2
Sunday 6 July 3.00 pm - 3.30 pm

Arrival Tea/Coffee
Level 3 - Trade Exhibition Area
Sunday 6 July 3.01 pm - 3.30 pm

Plenary Session 1 - Global Accounting Standards – Ambition and Reality, Professor Alfred Wagenhofer
Level 3 - Grand Ballroom
Sunday 6 July 3.30 pm - 5.30 pm

Welcome Reception - Sponsored by the National Institute of Accountants
Level 3 - Trade Exhibition Area
Sunday 6 July 6.00 pm - 7.00 pm

2008 AFAANZ/IAAER Conference Technical Program

CONCURRENT SESSION 1
MONDAY 7 JULY 8:30 AM - 10.00 AM

Level 1 -Room 7	Level 1 - Room 6	Level 1- Room 3	
AUDITING Corporate Governance and Internal Auditing Moderator: Pamela Kent	CORPORATE GOVERNANCE Corporate Governance I Moderator: Keitha Dunstan	CSR/ENVIRONMENTAL Perspectives on Current Sustainability Reporting Moderator: Kathleen Herbohn	
THE RELATIONSHIP BETWEEN INTERNAL AUDIT AND EXTERNAL AUDIT FEES IN AUSTRALIA: A REPLICATION STUDY HARJINDER SINGH, RICK NEWBY Discussant: Kam-Wah Lai	CO-DETERMINISTIC RELATIONSHIP BETWEEN CONCENTRATION OF OWNERSHIP AND CORPORATE VALUE: EVIDENCE FROM AN EMERGING MARKET OMAR AL FAROOQUE, TONY VAN ZIJL, KEITHA DUNSTAN, WARES KARIM Discussant: Maria Balatbat	ENVIRONMENTAL ACCOUNTABILITY: A SHAREHOLDER REQUIREMENT? CHARL DE VILLIERS, CHRIS VAN STADEN Discussant: Muhammad Islam	
INTERNAL AUDIT DEPARTMENT CHARACTERISTICS/ACTIVITIES AND AUDIT FEES: SOME EVIDENCE FROM HONG KONG FIRMS FERDINAND GUL, SANDRA HO, MARION HUTCHINSON Discussant: Nava Subramaniam	CORPORATE GOVERNANCE AND IMPRESSION MANAGEMENT IN ANNUAL PRESS RELEASES BEATRIZ GARCÍA OSMA, ENCARNA GUILLAMÓN SAORÍN Discussant: John Goodwin	REPORTING OCCUPATIONAL HEALTH AND SAFETY KPIS IN ACCORDANCE WITH THE GRI: MIGHT THE FACTS SUGGEST A FICTION? SHARRON O'NEILL, GEOFF MCDONALD, CRAIG DEEGAN Discussant: Amanda Ball	
DOES STRONGER CORPORATE GOVERNANCE MITIGATE THE AUDIT RISKS ASSOCIATED WITH POLITICALLY CONNECTED FIRMS FERDINAND A. GUL, MARK A. BLISS, ABDUL MAJID Discussant: Elizabeth Rainsbury	MANAGERIAL SHARE OWNERSHIP AND OPERATING PERFORMANCE: NEW EVIDENCE ARIFUR KHAN, BALASINGHAM BALACHANDRAN Discussant: Wendy Beekes	WITHER ECOLOGY? THE TRIPLE BOTTOM LINE, THE GLOBAL REPORTING INITIATIVE, AND THE INSTITUTIONALIZATION OF CORPORATE SUSTAINABILITY REPORTING. MARKUS J. MILNE, AMANDA BALL, ROB GRAY Discussant: Sarah Yang Spencer	
Level 1- Room 5	Level 3 - Ballroom B	Level 1 - Room 2	
ETHICS Ethics I Moderator: Dianne McGrath	FINANCE Corporate I Moderator: Irene Tutticci	FINANCE Market Microstructure I Moderator: Kingsley Fong	
DOES RELIGIOSITY INFLUENCE ETHICAL SENSITIVITY? AN INVESTIGATION ON MALAYSIAN FUTURE ACCOUNTANTS MAISARAH SAAT, PORTER STACEY, GORDON WOODBINE Discussant: Marie Kavanagh	MANAGERIAL PERSPECTIVES ON CORPORATE FINANCE DECISIONS LES COLEMAN, KRISHNAN MAHESWARAN, SEAN PINDER Discussant: Tariq Haque	THE ROLE OF INFORMATION AND BROKER-CLIENT RELATIONSHIPS IN THE MONEY MARKET ALEX FRINO, JENNIFER KRUK, ANDREW LEPONE Discussant: Shane Magee	
THE EFFECT OF STUDENTS' ETHICS LEARNING EXPERIENCES TO DEVELOP ETHICAL REASONING ABILITIES: A COMPARATIVE STUDY BETWEEN JAPANESE AND CHINESE STUDENTS SATOSHI SUGAHARA, NAOHIRO URASAKI, WEI MINGHAI, GREGORY BOLAND Discussant: Chang-Yuan Loh	OWNERSHIP AND PERFORMANCE IN A LIGHTLY REGULATED NON-COMPETITIVE OPERATING ENVIRONMENT MICHAEL BRADBURY, JILL HOOKS Discussant: Mohammad Iqbal Tahir	ORDER BOOK SLOPE AND PRICE VOLATILITY HUU DUONG, PETKO KALEV Discussant: Kingsley Fong	
THE IMPACT OF CHINESE AUDITORS' VALUES ON THEIR ETHICAL DECISION-MAKING YING HAN FAN, PAT ADDISON, GLENNDA SCULLY, GORDON WOODBINE Discussant: Ranjana Gupta	SEIZE THE MOMENT: OPPORTUNISM AND TARGET LEVERAGE SZEKEE KOH, ROBERT B. DURAND, IAIN WATSON Discussant: Noel Yahanpath	THE EFFECT OF MARKET MAKER COMPETITION IN AN ELECTRONIC LIMIT ORDER MARKET: EVIDENCE FROM THE AUSTRALIAN EQUITIES OPTIONS MARKET ANGELO ASPRIS, ALEX FRINO, ANDREW LEPONE Discussant: Jun Li	
Level 2 - Room 5	Level 2 - Room 6	Level 1- Room 4	
FINANCIAL ACCOUNTING Financial Reporting Moderator: Kamran Ahmed	MANAGEMENT ACCTG Management Control Systems I Moderator: Carolyn Fowler	PUBLIC /NON-PROFIT Performance of the Public Sector Moderator: Linda English	This session will be followed by Morning Tea 10.00 AM - 10.30 AM
AGENDA FORMATION AND ACCOUNTING STANDARDS SETTING: LESSONS FROM THE STANDARDS SETTERS BRYAN HOWIESON Discussant: Kamran Ahmed	THE IMPLICATIONS OF MOTIVE DIVERGENCE ON INTERNATIONAL JOINT VENTURE MANAGEMENT CONTROL SYSTEMS AND PERFORMANCE JAMES WAKEFIELD, FRANCESCO GIACOBBE Discussant: David Bedford	PERFORMANCE INDICATOR DISCLOSURE BY AUSTRALIAN GOVERNMENT DEPARTMENTS MARIA MUCCIARONE, JOHN NEILSON Discussant: Ken Crofts	
INVESTIGATING THE BLACK BOX OF ACCOUNTING STANDARD SETTING RON HODGES, HOWARD MELLETT Discussant: Victoria Clout	TRANSLATING ORGANIZATIONAL LEARNING INTO PERFORMANCE: THE ROLE OF MANAGEMENT CONTROL MARGARET ANNE ABERNETHY, AXEL KLAUS-DIETER SCHULZ, SIMON JAMES BELL Discussant: Sandra Wallace	ADOPTION OF THE CONCEPT OF A BALANCED SCORECARD WITHIN NSW HEALTH AND HUNTER NEW ENGLAND HEALTH: AN EXPLORATION OF STAFF ATTITUDES MARIA DYBALL, LORNE CUMMINGS, HUA YU Discussant: Nazir Awan	
THE TIMING OF REAL ACTIVITIES-BASED EARNINGS MANAGEMENT JEFF COULTON, ANDREW B. JACKSON, YUJI NAGASAWA Discussant: Allan Hodgson		MEASURING THE PERFORMANCE OF NEW ZEALAND PUBLIC HIGH SCHOOLS: A TRIANGULATION OF QUANTITATIVE AND QUALITATIVE METHODS JULIE HARRISON Discussant: Linda English	

2008 AFAANZ/IAAER Conference Technical Program

CONCURRENT SESSION 2
MONDAY 7 JULY 10.30 AM - 12.00 PM

Level 1- Room 3

AIS
Accounting Information Systems
Moderator: Carlin Dowling

IMPACT OF TELEWORK ON WORK PRACTICES IN ACCOUNTING
JOHN CAMPBELL, JONATHAN HEALES
Discussant: Carlin Dowling

IT CAPITAL ACCUMULATION AND PRODUCTIVITY GROWTH IN PUBLIC ACCOUNTING FIRMS
HSIHUI CHANG, JENGFANG CHEN, CHUNLI TSAI, YANJIE YANG
Discussant: Mohamed Z. Elbashir

TOWARDS BETTER UNDERSTANDING OF THE PROCESS OF BUSINESS VALUE CREATION FROM STRATEGIC INFORMATION SYSTEMS: TESTING THE MODERATING AND MEDIATING EFFECTS OF ORGANIZATION CAPABILITIES
MOHAMED Z. ELBASHIR
Discussant: Mary Jane Lenard

Level 1 -Room 7

AUDITING
Auditing Environment - Post Sarbanes-Oxley
Moderator: Peter Roebuck

ARCHIVAL EVIDENCE ON PROCESSES AND OUTCOMES OF INTERNAL CONTROL ASSESSMENT
JEAN BEDARD, LYNFORD GRAHAM
Discussant: Stephen Taylor

THE IMPACT OF THE DEMISE OF ARTHUR ANDERSEN ON THE US, UK AND AUSTRALIAN AUDIT MARKETS: A COMPARATIVE ANALYSIS
JESSICA HUANG, ELIZABETH CARSON
Discussant: David Woodliff

FURTHER EVIDENCE ON THE ASSOCIATION BETWEEN BANKRUPTCIES AND PRIOR AUDIT OPINIONS AFTER THE SARBANES-OXLEY ACT
NEIL FARGHER, LIWEI JIANG
Discussant: Mark A. Bliss

Level 1 - Room 6

CORPORATE GOVERNANCE
Earnings quality and accrual quality
Moderator: Inderpal Singh

CORPORATE GOVERNANCE AND THE ACCRUAL ANOMALY: AUSTRALIAN EVIDENCE
MARIA STRYDOM, MICHAEL SKULLY, FARSHID NAVISSI, MADHU VEERARAGHAVAN
Discussant: Anna Loyeung

INNATE AND DISCRETIONARY ACCRUAL QUALITY AND CORPORATE GOVERNANCE
PAMELA KENT, JAMES ROUTLEDGE, JENNY STEWART
Discussant: Alan Kilgore

POST-2001 CORPORATE COLLAPSES: IS EARNINGS QUALITY MORE CLOSELY ASSOCIATED WITH DIFFERENT DIMENSIONS OF CORPORATE GOVERNANCE?
MADONNA O'SULLIVAN, MAJELLA PERCY
Discussant: Paul Brown

Level 1 - Room 2

EDUCATION
Perceptions of Accounting
Moderator: Vicki Baard

PERCEPTIONS OF ACCOUNTING AS A CAREER: A QUALITATIVE NEW ZEALAND STUDY
SUE MALTHUS, CAROLYN FOWLER
Discussant: Paul Wells

WHAT INFLUENCES ACCOUNTING STUDENTS' ATTITUDE TOWARDS ACCOUNTING AS A PROFESSION?
TRACEY MCDOWALL, BEVERLEY JACKLING
Discussant: Jenni Boys

WHAT TURNS STUDENTS ON TO ACCOUNTING? IS IT A MATTER OF PERCEIVED IMAGE AND PERSONALITY?
PETER BAXTER, MARIE KAVANAGH
Discussant: Premila Gowri Shankar

Level 3 - Ballroom B

FINANCE
International Finance
Moderator: Balasingham Balachandran

THE EFFECT OF FOREIGN CURRENCY HEDGING ON THE PROBABILITY OF FINANCIAL DISTRESS
SHANE MAGEE

TIME-VARYING CORRELATIONS AND OPTIMAL ALLOCATION IN EMERGING MARKET EQUITIES FOR AUSTRALIAN INVESTORS
RAKESH GUPTA

Level 2 - Room 5

FINANCIAL ACCOUNTING
Accounting for Intangibles
Moderator: Steven Cahan

ARE THERE UNRECORDED ADVERTISING INTANGIBLE ASSETS IN THE VALUATION GAP?
ALLAN HODGSON, VICTORIA HODGSON, SUNTHAREE LHAOPADCHAN
Discussant: Janice Loftus

ON THE ALLOCATION OF TAKEOVER PURCHASE PRICE UNDER AASB1013: A SMALL SAMPLE PILOT STUDY
KIERAN JAMES, JANICE HOW, PETER VERHOEVEN
Discussant: Daniel Coetsee

RECOGNIZED INTANGIBLE ASSETS AND ANALYST COVERAGE: DO ACCOUNTING STANDARDS AND RECOGNITION CRITERIA MATTER?
PING-SHENG KOH, LI LI ENG
Discussant: Jodie Nelson

Level 1- Room 5

INTERNATIONAL
Communication and Disclosure
Moderator: Wolfgang Schultze

S-SHARE AND H-SHARE FIRMS - TWO SMART RATS OR MERELY THREE BLIND INVESTORS?
LING MEI CONG, ALISTAIR BROWN, GREG TOWER, J-L.W. MITCHELL VAN DER ZAHN
Discussant: Wendy Green

THE DETERMINANTS OF VOLUNTARY STRATEGY DISCLOSURE: AN INTERNATIONAL COMPARISON
PER TRONNES, RICHARD MORRIS
Discussant: Ann Tarca

THE SPLIT EQUITY REFORM AND CORPORATE FINANCIAL TRANSPARENCY IN CHINA: PRELIMINARY EVIDENCE
WENDY GREEN, RICHARD MORRIS, HAIPING TANG
Discussant: Grant Samkin

Level 2 - Room 6

MANAGEMENT ACCTG
Strategic Management Accounting
Moderator: Vincent Chong

COST ESTIMATION IN THE AUTOMOTIVE INDUSTRY: A CASE STUDY OF THE EROSION OF A DYNAMIC CAPABILITY
PAUL COLLIER, CATHY KNIGHT
Discussant: William Maguire

DOES THE INVOLVEMENT OF MANAGEMENT ACCOUNTANTS IN STRATEGIC MANAGEMENT PROCESSES ENHANCE ORGANISATIONS' STRATEGIC EFFECTIVENESS? AN EMPIRICAL ANALYSIS
ALDONIO FERREIRA, CARLY MOULANG
Discussant: Charl De Villiers

Level 1- Room 4

PUBLIC /NON-PROFIT
Issues in Reporting for the Public/NFP Sectors
Moderator: John Neilson

IDENTIFYING USERS OF EXTERNAL FINANCIAL INFORMATION OF PRIVATE SECTOR NOT FOR PROFIT ENTITIES: PERSPECTIVES FROM PREPARERS AND USERS
LYDIA KILCULLEN, PHIL HANCOCK, H.Y. IZAN
Discussant: Belinda Luke

WHY FINANCIAL REPORTING OF AUSTRALIAN NOT FOR PROFITS DOES NOT NEED TO MEET GPFRS REQUIREMENTS
BRUCE GURD, PHILIP PALMER, KENT WILSON
Discussant: John Neilson

RESEARCH COMMERCIALISATION IN NEW ZEALAND UNIVERSITIES: PUBLIC SECTOR ACCOUNTABILITY AND REPORTING CHALLENGES
ANIL NARAYAN
Discussant: Warwick Baines

2008 AFAANZ/IAAER Conference Technical Program

FORUM 1
MONDAY 7 JULY 12.00 PM - 1.00 PM

Level 1 -Room 7	Level 1 - Room 6	Level 1- Room 3
AUDITING Auditing Forum 1 Moderator: David Hay	CORPORATE GOVERNANCE Corporate Governance Forum I Moderator: Pamela Kent	CSR/ENVIRONMENTAL Forum on CSR and Ethics Moderator: Sharron O'Neill
AUDIT PRICING OF INDUSTRY SPECIALIST FOLLOWING AUDIT FIRM MERGER IN HONG KONG: IMPLICATION FOR ECONOMIES OF SCALE KAM-WAH LAI	AUDIT COMMITTEE CHARACTERISTICS: AN AUSTRALIAN EMPIRICAL STUDY PETER BAXTER, DAVID GADENNE	STAKEHOLDER RESPONSES TO A SOCIAL AND ENVIRONMENTAL REPORTING MODEL FOR THE CREDIT UNION SECTOR. DIANNE MCGRATH
NEW ZEALAND AUDIT AND NON-AUDIT FEES: HAVE FEES RISEN SINCE THE PASSAGE OF SOX AND THE INTRODUCTION OF IFRS? PAUL GRIFFIN, DAVID LONT, YUAN SUN	BOARD INDEPENDENCE, EXPERTISE AND EARNINGS QUALITY: MALAYSIAN EVIDENCE HAFIZA AISHAH HASHIM	THE SUSTAINABILITY OF PUBLIC SECTOR ECOLOGICAL SUSTAINABLE DEVELOPMENT REPORTING. GRAHAM BOWREY
	PERFORMANCE CONSEQUENCES OF GROUP VERSUS INDIVIDUAL COMPENSATION SCHEMES FOR SENIOR EXECUTIVES PAUL BROWN, ZOLTAN MATOLCSY, PETER WELLS	MATCHING THE 'KNOWING WHAT TO DO' AND THE 'DOING WHAT YOU KNOW' IN ETHICAL DECISION-MAKING CHANG-YUAN LOH

Level 1 - Room 2	Level 3 - Ballroom B	Level 2 - Room 6
EDUCATION Forum: Education Moderator: Anne Abraham	FINANCE Finance Forum 1 Moderator: Sean Pinder	FINANCIAL ACCOUNTING Financial Accounting Forum Moderator: Parmod Chand
ASSESSMENT FEEDBACK IN ACCOUNTING AT AUSTRALIAN UNIVERSITIES: FEEDBACK AS A THINKING SKILL BEN JACOBSEN	ECONOMIC VALUE ADDED V.S. SHAREHOLDER'S EQUITY VALUE ADDED CHAO-HUI YEH	ARE FINANCIAL ANALYSTS FOOLED BY EARNINGS MANAGEMENT? WEN HE
LEARNING DIVERSITY: A COMPARATIVE STUDY OF ON-CAMPUS AND OFF-CAMPUS ACCOUNTING STUDENTS KAY PLUMMER, WARWICK BAINES	PREDICTING ACQUISITIONS IN INDIA PARAMA BARAI, PITABAS MOHANTY	HOW DO FIRMS MANAGE THEIR EARNINGS FORECAST STRATEGY? A NEW ZEALAND STUDY THU PHUONG TRUONG, KEITHA DUNSTAN, GERRY GALLERY
CHOICE - IS IT REALLY BEST FOR THE STUDENT? AN EXAMINATION OF FLEXIBLE ASSESSMENT DAVID BOND		TOWARDS A THEORY OF ISLAMIC FINANCIAL REPORTING ANAF MASOOD, MOHAMMAD IQBAL TAHIR

Level 2 - Room 5	Level 1- Room 4	
FINANCIAL ACCOUNTING Financial Accounting Forum Moderator: Norman Wong	PUBLIC /NON-PROFIT Forum: Public sector and not-for-profit Moderator: Jayne Bisman	This session will be followed by Lunch 1.00 PM - 2.00 PM
HIGH DISCRETIONARY ACCRUALS AROUND A CHANGE OF GOODWILL RULE: AUSTRALIAN EVIDENCE JANTO HAMAN, CHRISTINE JUBB	BUDGETING CONTESTABLE PERFORMANCE INTENTIONS: AN APPLICATION OF DISCOURSE ETHICS FOR CROWN ENTITIES. COLIN SCOTT	
THE EFFECT OF VARIATION IN ATTRIBUTES OF REDEEMABLE PREFERENCE SHARES ON FINANCIAL ANALYSTS TREVOR WILKINS, IRENE SEET	NEW PUBLIC MANAGEMENT(NPM), MANAGERIALISM, AND VALUE FOR MONEY (VFM) AUDIT: A REVIEW OF EMPIRICAL LITERATURE WITH SPECIAL REFERENCE TO AUSTRALIA. SUNIL J. DAHANAYAKE, KERRY JACOBS	
	THE PRICING CHALLENGE IN A SOCIAL ENTERPRISE: A CASE STUDY NAZIR AWAN	

CONCURRENT SESSION 3
MONDAY 7 JULY 2.00 PM - 3.30 PM

Level 1- Room 3	Level 1 -Room 7	Level 1 - Room 6
ACCOUNTING HISTORY Accounting in other places Moderator: Michael Scorgie	AUDITING Earnings Quality Moderator: Michael De Martinis	CORPORATE GOVERNANCE Corporate Governance III Moderator: Marion Hutchinson
OTHER CULTURES, OTHER ACCOUNTINGS? ISLAMIC ACCOUNTING FROM PAST TO PRESENT CHRISTOPHER NAPIER Discussant: Elaine Evans	THE PRICING OF INDUSTRY SPECIALIZATION BY AUDITORS IN NEW ZEALAND DAVID HAY, DEBRA JETER Discussant: Michael De Martinis	AUDIT COMMITTEE EFFECTIVENESS AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM LOW AND MID TIER AUSTRALIAN FIRMS WONSIL KANG, ALAN KILGORE, SUE WRIGHT Discussant: Dane Etheridge
INTELLECTUAL CAPITAL: PRESERVATION AND MAINTENANCE: THE ROLE OF MEDITATION KIRAN SAHRAWAT Discussant: Margaret Lightbody	CONTINUED PARTNER-CLIENT RELATION AND FINANCIAL REPORTING QUALITY CHARLES J.P. CHEN, XIJIA SU, XI WU Discussant: Peter Carey	CORPORATE GOVERNANCE AND COMPANY PERFORMANCE IN SRI LANKA PAVITHRA SIRIWARDHANE Discussant: Gabriel Donleavy
EXTERNAL INFLUENCES ON THE DEVELOPMENT AND PROFESSIONALISATION OF ACCOUNTING IN MALAYSIA, 1957-1969 AZHAM MD. ALI, TECK HEANG LEE, BRIAN WEST Discussant: Carolyn Fowler	AUDITOR TENURE AND EARNINGS QUALITY: EFFECT OF CLIENT-SPECIFIC KNOWLEDGE BIN SRINIDHI, SIDNEY LEUNG, FERDINAND GUL Discussant: Amanda White	THE DETERMINANTS OF CORPORATE GOVERNANCE QUALITY IN THAILAND PRAPHA WERAPONG, KEITHA DUNSTAN, CIARÁN Ó HÓGARTAIGH
Level 1 - Room 2	**Level 2 - Room 5**	**Level 3 - Ballroom B**
FINANCE Corporate II Moderator: Les Coleman	FINANCIAL ACCOUNTING Financial Accounting Moderator: Mukesh Garg	FINANCIAL ACCOUNTING Value relevance Moderator: Anne Wyatt
AGENCY CONFLICTS AND CORPORATE PAYOUT POLICIES: SOHNKE BARTRAM, PHILIP BROWN, JANICE HOW, PETER VERHOEVEN Discussant: Sean Pinder	COMPARING A NEW ZEALAND AND AN INTERNATIONAL ACCOUNTING STANDARD: USING ARTIFICIAL NEURAL NETWORK SOFTWARE TO EVALUATE DIFFERENCES IN THE "CONCEPT OF CONTROL" GRANT SAMKIN, ANNIKA SCHNEIDER Discussant: Janice Hollindale	ACCOUNTING FOR INVESTMENTS AND THE RELEVANCE OF LOSSES TO FIRM VALUE HAI WU, NEIL FARGHER, SUE WRIGHT Discussant: Thu Phuong Truong
DIVIDEND REDUCTIONS AND SIGNALLING IN AN IMPUTATION ENVIRONMENT:SOME NEW EVIDENCE BALASINGHAM BALACHANDRAN , CHANDRA KRISHNAMURTI , BERTY VIDANAPATHIRANA Discussant: Les Coleman	SURVEY OF THE COVERAGE OF FINANCIAL STATEMENT ANALYSIS IN AUSTRALIAN BUSINESS DEGREES ANJA MORTON, JENNIFER HARRISON Discussant: Helen Irvine	THE VALUE RELEVANCE OF KEY ACCOUNTING INFORMATION FOR BIOTECH FIRMS AT IPO: A TEST ON ASSETS, CUMULATIVE R&D EXPENSES AND CUMULATIVE LOSSES TERESA CONOVER, XIANG LIU Discussant: Trevor Wilkins
	THE CHOICE OF FINANCIAL YEAR END AND IMPLICATIONS FOR EMPIRICAL RESEARCH DEMETRIS CHRISTODOULOU, MICHAEL BRADBURY Discussant: Bryan Howieson	VALUE RELEVANCE OF DEFERRED TAX ATTRIBUTED TO ASSET REVALUATION COMPONENTS UNDER IFRS FARSHID NAVISSI, DEAN HANLON, GATOT SOEPRIYANTO Discussant: Anne Wyatt
Level 1- Room 5	**Level 2 - Room 6**	**Level 1- Room 4**
INTERNATIONAL Reporting and Measurement Moderator: Lorne Cummings	MANAGEMENT ACCTG Balanced Scorecard Moderator: Susan Ngan	PUBLIC /NON-PROFIT Issues in Management and Reporting in the Public/NFP Sectors Moderator: Ron Hodges
ASSOCIATION BETWEEN AUDIT QUALITY AND EARNINGS QUALITY- DO LOCAL BIG FOUR AUDITORS PROVIDE QUALITY-DIFFERENTIATED AUDITS IN BANGLADESH? MD HUMAYUN KABIR, MD AINUL ISLAM, DIVESH SHARMA, AMIRUS SALAT Discussant: Isabel Gordon	THE BALANCED SCORECARD: THE EFFECT OF STRATEGY MAP PROVISION ON PERFORMANCE EVALUATION JUDGMENTS AND MENTAL MODEL DEVELOPMENT KERRY A. HUMPHREYS, KEN T. TROTMAN Discussant: Anna Stematelatos	EARNINGS MANAGEMENT AND INCOME DISTRIBUTION AROUND A 'BREAKEVEN OR NEAR BREAKEVEN SURPLUS' BENCHMARK WITH THE PUBLIC SECTOR ROBYN PILCHER, J-L.W. MITCHELL VAN DER ZAHN Discussant: Ron Hodges
THE EFFECT OF INSTITUTIONAL SETTING ON ATTRIBUTIONAL CONTENT ANN TARCA, WALTER AERTS Discussant: Lorne Cummings	TESTING THE CAUSE-AND-EFFECT RELATIONSHIPS IN A PUBLIC SECTOR BALANCED SCORECARD DERYL NORTHCOTT, SUE LLEWELLYN, RALPH KOBER Discussant: Axel Klaus-Dieter Schulz	NEW PUBLIC MANAGEMENT REFORM AND THE AUDITOR GENERAL: THE VICTORIAN CASE KERRY JACOBS, KATE JONES Discussant: Demi Chung
	THE INFLUENCE OF NATIONAL CULTURE ON LEARNING ORGANIZATIONS AND STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS: A STUDY OF AUSTRALIA AND TAIWAN BRUCE GURD, TZU-HUI DEBBY CHEN, HELEN THORNE Discussant: Julie Harrison	

This session will be followed by

Afternoon Tea

3.30 PM - 4.00 PM

CONCURRENT SESSION 4 AND PANEL SESSION
MONDAY 7 JULY 4.00 PM - 5.30 PM

Level 3 - Ballroom A

EDUCATION
Panel: Visions of the Future in Accounting Education
Moderator: Keryn Chalmers

Level 1 -Room 7

AUDITING
Agency Theory and Auditing
Moderator: Karen Van Peursem

AUDITOR SWITCHING IN AN EMERGING MARKET FOR AUDITOR SERVICES
MOHAMMAD BAGHERPOUR, GARY MONROE, GREG SHAILER
Discussant: Jengfang Chen

THE BENEFIT SMALL AND MEDIUM SIZED ENTERPRISES DERIVE FROM EXTERNAL AUDIT
PETER CAREY
Discussant: Neil Fargher

FAMILY CONTROL, NON-EXECUTIVE DIRECTORS MONITORING AND AUDIT FEES
SANDRA HO, FERDINAND A. GUL
Discussant: Xijia Su

Level 1- Room 5

ETHICS
Ethics II
Moderator: Richard Morris

ETHICAL AWARENESS, ORIENTATION AND INTENTIONS OF ACCOUNTING STUDENTS
SHIREENJIT JOHL, BEVERLEY JACKLING, GRACE WONG
Discussant: Maria Krambia-Kapardis

ETHICAL EVALUATIONS AND BEHAVIOURAL INTENTIONS OF EARLY CAREER ACCOUNTANTS: THE IMPACT OF MENTORS, PEERS AND INDIVIDUAL ATTRIBUTES
LISA MCMANUS, NAVA SUBRAMANIAM
Discussant: Colin Scott

ETHICAL TRAITS OF ACCOUNTANTS AND ACCOUNTING TRAINEES
MARIA KRAMBIA-KAPARDIS, ANASTASIOS ZOPIATIS, ANDREAS KAPARDIS
Discussant: Gordon Woodbine

Level 1 - Room 2

FINANCE
Market Microstructure II
Moderator: Marilyn Clark-Murphy

ON-MARKET OR OFF-MARKET? AN ANALYSIS ON THE CHOICE OF TRADING VENUE FOR THE AUSTRALIAN STOCK EXCHANGE.
JUN LI, ALEX FRINO, REUBEN SEGARA
Discussant: James Conover

THE PRICE IMPACT OF TRADES EXECUTED USING MULTIPLE BROKERS
ADRIAN LEE, KINGSLEY FONG, DAVID GALLAGHER
Discussant: Andrew Lepone

Level 2 - Room 5

FINANCIAL ACCOUNTING
Earnings Management
Moderator: Sidney Leung

ISSUES ARISING WITH THE IMPLEMENTATION OF AASB 139 FINANCIAL INSTRUMENTS: RECOGNITION AND MEASUREMENT BY AUSTRALIAN FIRMS IN THE GOLD INDUSTRY
WILLOE FREEMAN, PETER WELLS
Discussant: Neal Arthur

VOLUNTARY DISCLOSURE IN GOLD MINING FEASIBILITY STUDIES
ANDREW FERGUSON
Discussant: Asheq Rahman

Level 2 - Room 6

FINANCIAL ACCOUNTING
Human capital and management issues
Moderator: Catherine Whelan

DETERMINANTS OF VOLUNTARY CERTIFICATION AND DISCLOSURE
MUKESH GARG
Discussant: Leon Wong

SOME EVIDENCE ON THE FINANCIAL CONSEQUENCES OF PRIVATISATION IN A TRANSITIONAL ECONOMY CONTEXT
CUONG DUC PHAM, TYRONE CARLIN
Discussant: Warrick van Zyl

INVESTIGATING THE RELATIONSHIP BETWEEN MARKET VALUES AND ACCOUNTING NUMBERS FOR 30 SELECTED AUSTRALIAN LISTED COMPANIES
VICTORIA CLOUT
Discussant: Charlene Chen

Level 1 - Room 6

TAX
Taxation
Moderator: Max Goettsche

THE PRACTITIONER-CLIENT ROLE RELATIONSHIP: WHAT DO TAXPAYERS REALLY REALLY WANT?
LIN MEI TAN
Discussant: Sue Yong

AN EMPIRICAL STUDY OF DEMOGRAPHICS OF PERCEPTIONS OF TAX EVASION IN NEW ZEALAND
RANJANA GUPTA
Discussant: Dean Hanlon

Happy Hour - Sponsored by the Institute of Chartered Accountants in Australia and the New Zealand Institute of Chartered Accountants
Level 3 - Trade Exhibition Area
Monday 7 July 6.00 pm - 7.00 pm

Plenary Session 2 - Accounting is Not Dull, Professor Ross L. Watts
Level 3 - Grand Ballroom
Tuesday 8 July 8.30 am - 10.00 am

Morning Tea
Level 3 - Trade Exhibition Area
Tuesday 8 July 10.00 am - 10.30 am

CONCURRENT SESSION 5
TUESDAY 8 JULY 10.30 AM - 12.00 PM

Level 1 -Room 7	Level 1 - Room 6	Level 1- Room 3
AUDITING Auditor Judgment and Decision Making Moderator: Robyn Moroney	CORPORATE GOVERNANCE Corporate Governance IV Moderator: David Gadenne	CSR/ENVIRONMENTAL Sustainability Reporting and Accounting in Practice Moderator: Sandra van der Laan
IDENTIFYING AUDITOR STOPPING RULES IN DECISION MAKING UNDER UNCERTAINTY AMANDA WHITE, NOEL HARDING Discussant: Paul Coram	CORPORATE GOVERNANCE AND FRAUDULENT REPORTING: RELATIONSHIPS EXAMINED NICOLA M BOURKE, KAREN VAN PEURSEM, IAN EGGLETON Discussant: Marion Hutchinson	MEDIA PRESSURES AND CORPORATE DISCLOSURE OF SOCIAL RESPONSIBILITY PERFORMANCE: A CASE STUDY OF TWO GLOBAL CLOTHING AND SPORTS RETAIL COMPANIES MUHAMMAD ISLAM, CRAIG DEEGAN Discussant: Markus J. Milne
WHEN DOES ADVICE INFLUENCE AUDITORS' DECISIONS? MODERATING EFFECTS OF PERFORMANCE EVALUATION FOCUS AND CLIENT ATTITUDE PREMILA GOWRI SHANKAR, TERENCE BU-PEOW NG Discussant: Poh Sun Seow	ENTERPRISE RISK MANAGEMENT AND AUDIT COMMITTEES: IMPLICATIONS FOR INTERNAL AUDITOR OBJECTIVITY LAURA DE ZWAAN, NAVA SUBRAMANIAM, JENNY STEWART Discussant: Wares Karim	THE MEDIATING EFFECTS OF ENVIRONMENTAL INFORMATION SYSTEM ON ORGANISATION'S ENVIRONMENTAL COMMITMENT AND PERFORMANCE: EVIDENCE FROM AUSTRALIA SARAH YANG SPENCER, PREM YAPA, CAROL ADAMS Discussant: Kathleen Herbohn
AUDITOR ORIENTATION, STRATEGIES, AND TACTICS IN AUDIT NEGOTIATIONS JANICE HOLLINDALE, PAMELA KENT, RAY MCNAMARA Discussant: Diane Mayorga	HAVE THE OBJECTIVES OF THE ASX RECOMMENDATIONS ON GOOD CORPORATE GOVERNANCE BEEN ACHIEVED? TRACY CUI, ELAINE EVANS, SUE WRIGHT, SUE CROWE Discussant: Peter Baxter	WORDS! NOT ACTIONS: THE IDEOLOGICAL ROLE OF CORPORATE SUSTAINABLE DEVELOPMENT REPORTING MARKUS J. MILNE, HELEN TREGIDGA, SARA WALTON Discussant: Chris Van Staden
Level 1- Room 4	Level 1 - Room 2	Level 3 - Ballroom B
EDUCATION The Curriculum and Approaches to Teaching Moderator: Richard Wilson	FINANCE Derivatives Moderator: Petko Kalev	FINANCIAL ACCOUNTING Disclosure Moderator: Jayne Godfrey
HIGH SCHOOL STUDENT PERCEPTIONS OF ACCOUNTING AND ACCOUNTANTS: A STEREOTYPICAL ANALYSIS PAUL WELLS, KATE KEARINS, KEITH HOOPER Discussant: Jonathan Tyler	DERIVATIVE USE, FUND FLOWS AND INVESTMENT MANAGER PERFORMANCE ALEX FRINO, ANDREW LEPONE, BRAD WONG Discussant: SzeKee Koh	DETERMINANTS OF FAIR VALUE FINANCIAL INSTRUMENT AND SHARE-BASED PAYMENT DISCLOSURE PATTERNS OF AUSTRALIAN LISTED FIRMS MENG WEI, GRANTLEY TAYLOR Discussant: Philip Brown
TEACHING ACCOUNTING USING STUDENT-CENTRED PEDAGOGY: A BLENDED LEARNING VERSUS A TRADITIONAL APPROACH ANNE ABRAHAM Discussant: Ben Jacobsen	DOES THE COMBINED USE OF FINANCIAL AND OPERATIONAL HEDGING REDUCE FOREIGN EXCHANGE RATE EXPOSURE? MOHAMMAD AL-SHBOUL Discussant: Petko Kalev	SHAREHOLDER LITIGATION AND THE TIMELINESS OF PRICE DISCOVERY PHILIP BROWN, WENDY HSU Discussant: Steven Cahan
FORENSIC ACCOUNTING IN NEW ZEALAND: EXPLORING THE GAP BETWEEN EDUCATION AND PRACTICE. JENNI BOYS Discussant: Gregory Boland	TAX EFFECTS ON THE PRICING OF AUSTRALIAN STOCK INDEX FUTURES JAMES CUMMINGS, ALEX FRINO Discussant: Jennifer Kruk	USING PROSPECTUS AND IP INFORMATION TO EVALUATE IPO CHARACTERISTICS AND PERFORMANCE ANNE WYATT Discussant: Majella Percy
Level 2 - Room 5	Level 2 - Room 6	Level 1- Room 5
FINANCIAL ACCOUNTING Earnings Quality Moderator: Peter Wells	MANAGEMENT ACCTG Management Control Systems II Moderator: Paul Collier	QUALITATIVE RESEARCH Qualitative Research Moderator: Prabhu Sivabalan
A PIECEWISE LINEAR MODEL OF THE PERSISTENCE AND PRICING OF FREE CASH FLOWS AND ACCRUALS IN AUSTRALIA KRISTEN ANDERSON, KERRIE WOODHOUSE, ALAN RAMSAY, ROBERT FAFF Discussant: Peter Wells	MANAGEMENT CONTROL SYSTEMS AND GENERATIONAL DIFFERENCES: AN EXPLORATORY CASE STUDY OF A PROFESSIONAL SERVICES FIRM EMMA PETROULAS, HEIDI SUNDIN, DAVID BROWN Discussant: Jennifer Grafton	GIVING INSTITUTIONAL THEORY A CRITICAL EDGE: A STUDY OF SYSTEMS CHANGE IN A FIJIAN HOUSING AUTHORITY STEWART LAWRENCE, SHARMA UMESH Discussant: Vijaya Murthy
EARNINGS QUALITY AND THE COST OF EQUITY IN AUSTRALIA LEON WONG Discussant: Subhash Abhayawansa	THE ROLE OF MANAGEMENT ACCOUNTING IN ORGANIZATIONAL CONTROL SYSTEMS: PRELIMINARY EVIDENCE OF AN ORGANIC APPROACH CHRIS DURDEN, HECTOR PERERA Discussant: James Wakefield	TAX COMPLIANCE AND AUDIT EXPERIENCES FOR THE SMALL BUSINESSES AND TAX AGENTS: A SOCIAL CONSTRUCTIVIST PERSPECTIVE SUE (S.E) YONG Discussant: Prabhu Sivabalan
THE PERSISTENCE OF CASH FLOW COMPONENTS INTO FUTURE EARNINGS NEAL ARTHUR, ROBERT CZERNKOWSKI, MARCO CHEN Discussant: Md Humayun Kabir	MANAGEMENT CONTROL SYSTEMS IN ENABLING UNIVERSITY RESEARCH PERFORMANCE NICOLE SUTTON, DAVID BROWN Discussant: Paul Collier	

FORUM 2
TUESDAY 8 JULY 12.00 PM - 1.00 PM

Level 1 -Room 7

AUDITING
Auditing Forum 2
Moderator: Robyn Moroney

AUDITOR-CLIENT NEGOTIATION IN NEW ZEALAND
AIK WIN TAN, KEITHA DUNSTAN, TIM FAIRHALL

EFFECTIVENESS OF INTERNAL CONTROL OVER FINANCIAL REPORTING AND FINANCIAL STATEMENT RESTATEMENTS: THE ROLE OF MANAGEMENT
RAM NAGARAJAN, PETER CAREY

ROLE OF CORPORATE GOVERNANCE IN INFLUENCING AUDITOR CHOICE IN EMERGING AUDIT SERVICES MARKETS: THE CASE OF BANGLADESH
WARES KARIM, TONY VAN ZIJL

IDENTIFYING THE AUDIT COMMITTEE FINANCIAL EXPERT
SHERLIZA PUAT NELSON, SUSELA DEVI

Level 1- Room 4

FINANCE
Finance Forum II
Moderator: SzeKee Koh

DO COVENANTS GIVE BONDHOLDERS ADEQUATE PROTECTION?
NOEL YAHANPATH, ANNE RAGG

INDONESIAN IPO INITIAL RETURNS IN HOT AND COLD MARKETS
DEZIE WARGANEGARA

MANAGED FUND ATTRIBUTES AND PERFORMANCE:
CHEE JIN YAP, RAYLENE PIERCE, AARON PAISLEY

Level 1 - Room 2

FINANCIAL ACCOUNTING
Financial Accounting Forum
Moderator: Martin Bugeja

A CRITICAL REVIEW OF THE TRADE-OFFS BETWEEN THE CONCEPTS OF RELEVANCE AND RELIABILITY IN FINANCIAL REPORTING
DANIEL COETSEE

AN INVESTIGATION OF ADVERSE INTERNAL CONTROL REPORTS AND CHANGES IN DISCRETIONARY ACCRUALS
MARY JANE LENARD, PERVAIZ ALAM, MICHAEL PEARSON

BLINDSIDED: HOW CONCERN FOR SECOND TIER ISSUES MISLEAD STANDARD SETTERS
MARK HUGHES, ANDREW READ, CAMERON GORDON

TO MARK IT, TO MARK IT: AN EXAMINATION OF THE USE OF FAIR VALUE IMPAIRMENT TESTING FOR GOODWILL IN AUSTRALIAN FIRMS
TYRONE CARLIN, NIGEL FINCH

Level 1- Room 5

INTERNATIONAL
Forum: International Accounting
Moderator: Sid Gray

FACTORS AFFECTING JUDGMENTS OF PROFESSIONAL ACCOUNTANTS: A COMPARATIVE STUDY OF AUSTRALIA AND FIJI
PARMOD CHAND

SCHOLARLY LITERATURE ON ACCOUNTING IN CHINA 1999-2006: AN ANALYSIS AND EVALUATION
WEINI LIAO, JAYNE BISMAN

A COMPARISON OF PENSION ACCOUNTING IN AUSTRALIA AND SOUTH KOREA: A DISCUSSION OF CULTURAL FRICTION AND IMPLICATIONS FOR EMPIRICAL RESEARCH
ISABEL GORDON, JENNY LEE, HAZEL BATEMEN

VARIANCE IN INDONESIAN COMPANIES' COMPLIANCE OF FINANCIAL REPORTING
AGUS SETYADI, RUSMIN RUSMIN, GREG TOWER, ALISTAIR BROWN

Level 2 - Room 6

MANAGEMENT ACCTG
Management Accounting Forum Session
Moderator: Carly Moulang

AN ANALYSIS OF LEVERS OF CONTROL IN PRODUCT DEVELOPMENT: A CASE STUDY
CHRISTOPHER AKROYD, WILLIAM MAGUIRE

MANAGEMENT CONTROLS FOR INNOVATION: A MULTI LEVEL APPROACH
WINNIE O'GRADY

PERSPECTIVES ON MULTIPLE STAKEHOLDERS AND MANAGEMENT CONTROL SYSTEMS: INSTITUTIONAL AND STAKEHOLDER THEORY
HEIDI SUNDIN, DAVID BROWN, PETER BOOTH

Level 1 - Room 6

TAX
Tax forum
Moderator: Larelle Chapple

UNBUNDLING OF INSURANCE CONTRACTS FOR ACCOUNTING AND TAX PURPOSES – ONE COMMON SOLUTION FOR TWO PROBLEMS
MAX GOETTSCHE, OTTO A. ALTENBURGER, MAGDALENA KUNTNER

OFF-MARKET SHARE BUYBACKS - EXPLORING ALL SCENARIOS
KIM WYATT, JARROD MCDONALD

THE COMPLIANCE COSTS OF THE KIWISAVER SCHEME
SUE YONG, NOEL COX

Level 1- Room 3

Forum - Various Topics
Moderator: Trevor Wilkins

MEASURING THE GOVERNABLE PERSON IN INDONESIA 1830-1870
PARULIAN SILAEN, CIORSTAN SMARK

MENTORING IN ACADEME: AN AUSTRALIAN RESPONSE TO THE DROUGHT OF SENIOR ACCOUNTING ACADEMICS
HELEN IRVINE, LEE MOERMAN, KATHY RUDKIN

OPERATING PERFORMANCE AND EARNINGS MANAGEMENT: CASE OF LOCAL GOVERNMENTS
ROBYN PILCHER, J-L.W. MITCHELL VAN DER ZAHN, JOHN NEILSON

THE ACCOUNTING PROFESSIONAL OF THE FUTURE: NEVER MIND THE QUALITY, CHECK THE LOOK!
BEVERLEY JACKLING, KIM WATTY

This session will be followed by

Lunch

1.00 PM - 2.00 PM

CONCURRENT SESSION 6
TUESDAY 8 JULY 2.00 PM - 3.30 PM

Level 1- Room 3	Level 1 -Room 7	Level 1 - Room 6	
ACCOUNTING HISTORY Accounting development in Australia and New Zealand Moderator: Helen Irvine	AUDITING Changes in Professional Environment Moderator: Paul Coram	CORPORATE GOVERNANCE Directors and governance Moderator: Arifur Khan	
NOT-FOR-PROFIT AND PUBLIC SECTOR ACCOUNTABILITY AND LEGITIMACY: EVIDENCE FROM COLONIAL NEW ZEALAND CAROLYN FOWLER Discussant: Brian West	THE AUDITOR-TO-CLIENT REVOLVING DOOR AND INTERNAL OVERSIGHT BOARDS: AUDITOR INDEPENDENCE CONNOTATIONS GRAEME WINES Discussant: Nonna Martinov-Bennie	ANTECEDENTS AND PERFORMANCE OUTCOME OF BOARD INDEPENDENCE: AUSTRALIAN EVIDENCE YI WANG, ALBIE BROOKS, JUDY OLIVER Discussant: Encarna Guillaman Saoran	
ACCOUNTING EDUCATION IN AUSTRALIAN COLLEGES OF ADVANCED EDUCATION: A STORY OF TRANSITION ELAINE EVANS, ROGER JUCHAU Discussant: Christopher Napier	THE FORCE OF LAW AUSTRALIAN AUDITING STANDARDS AND THEIR IMPACT ON THE AUDITING PROFESSION NONNA MARTINOV-BENNIE, PETER ROEBUCK, ANGELA HECIMOVIC Discussant: David Bond	DIRECTOR INTERLOCKING: WHAT WE KNOW AND WHAT WE ARE YET TO LEARN DANE ETHERIDGE, H.Y. IZAN, RAYMOND DA SILVA ROSA Discussant: Arifur Khan	
TURNOVER DECISIONS OF WOMEN ACCOUNTANTS: USING ORAL HISTORIES TO UNDERSTAND THE RELATIVE INFLUENCE OF DOMESTIC OBLIGATIONS MARGARET LIGHTBODY Discussant: Kiran Sahrawat			
Level 1 - Room 2	Level 2 - Room 5	Level 3 - Ballroom B	
FINANCE Asset Pricing and Markets Moderator: Adrian Lee	FINANCIAL ACCOUNTING Analysts and Investors Moderator: Janto Haman	FINANCIAL ACCOUNTING Disclosure Moderator: Wen He	
LEAD-LAG EFFECTS IN AUSTRALIAN INDUSTRY PORTFOLIOS TARIQ HAQUE Discussant: Dezie Warganegara	'OTHER INFORMATION' AS AN EXPLANATORY FACTOR FOR THE MARKET REACTIONS TO FIRMS' MEETING OR BEATING ANALYST FORECASTS VINCENT CHEN, SAMUEL TIRAS Discussant: Cheng Lai	THE DETERMINANTS OF FINANCIAL RATIO DISCLOSURES AND QUALITY: AUSTRALIAN EVIDENCE NORHANI ARIPIN, GREG TOWER, GRANTLEY TAYLOR Discussant: Irene Tutticci	
THE REFORM OF SPLIT SHARE STRUCTURE IN CHINA AND ITS EFFECTS ON THE CAPITAL MARKET: AN EMPIRICAL STUDY FEI LU, MARIA BALATBAT, ROBERT CZERNKOWSKI Discussant: Brad Wong	CALCULATING THE EFFECT OF EMPLOYEE STOCK OPTIONS ON DILUTED EPS WARRICK VAN ZYL Discussant: Robert Czernkowski	FREQUENCY, COMPREHENSIVENESS AND TIMELINESS OF CONTINUOUS DISCLOSURES: FIRM SPECIFIC AND REGULATORY CAUSES ASHEQ RAHMAN, SIVA GANESH Discussant: Bin Srinidhi	
ON THE TIMELINESS OF PRICE DISCOVERY WENDY BEEKES, PHILIP BROWN Discussant: James Cummings	THE VALUE OF THE CONSENSUS AND TIMELINESS IN MARKETS WITH FEW ANALYSTS: EVALUATING ANALYST FORECAST ACCURACY IN AUSTRALIA CHARLENE CHEN Discussant: Andrew Ferguson	FACTORS INFLUENCING ESO DISCLOSURES IN A CHANGING REGULATORY ENVIRONMENT JODIE NELSON, GERRY GALLERY, MAJELLA PERCY Discussant: Ping-Sheng Koh	
Level 1- Room 5	Level 2 - Room 6	Level 1- Room 4	
INTERNATIONAL IFRS Developments and Reflections about Reporting Moderator: Alan Kilgore	MANAGEMENT ACCTG Planning and Incentives Moderator: Michelle Phang	PUBLIC /NON-PROFIT Challenges for the Public Sector Moderator: Maria Mucciarone	This session will be followed by Afternoon Tea 3.30 PM - 4.00 PM
EARNINGS SURPRISES AND UNCERTAIN MANAGERIAL ABILITY: EVIDENCE FROM CEO TURNOVERS SHANE DIKOLLI, WILLIAM MAYEW, DJ NANDA Discussant: Akmalia Mohamad Ariff	THE IMPACT OF INCENTIVE TYPES ON ORGANISATIONAL PERFORMANCE IN ANGLO CULTURES: A REPLY TO DRAKE, HAKA AND RAVENSCROFT (1999) ROMAN LANIS, PAUL BROWN, GIANNA BAIRSTOW Discussant: Deryl Northcott	PUBLIC PRIVATE PARTNERSHIPS IN TRANSPORT INFRASTRUCTURE: PAST, PRESENT AND BEYOND DEMI CHUNG Discussant: Maria Mucciarone	
HOW TO MEASURE FINANCIAL REPORTING QUALITY INTERNATIONALLY? QINGLIANG TANG Discussant: Teresa Conover	EMPIRICAL EVIDENCE ON THE USE OF LONG-TERM INCENTIVE PLANS TAI YUAN CHEN, KAI WAI HUI, MATSUNAGA STEVE, YONG ZHANG Discussant: Nicole Sutton	USING CONTRACTS TO GOVERN HYBRID PUBLIC-PRIVATE PARTNERSHIPS: A CASE STUDY OF AUSTRALIAN PRISONS LINDA ENGLISH, JANE BAXTER Discussant: Jayne Bisman	
IMPACTS OF ADOPTING INTERNATIONAL FINANCIAL REPORTING STANDARDS: EVIDENCE FROM EARLY ADOPTERS CAROL HART, ELIZABETH RAINSBURY Discussant: Wolfgang Schultze	ORGANISATIONAL CHARACTERISTICS, ALTERNATIVE REASONS TO BUDGET AND TWO BUDGET FORMS PRABHU SIVABALAN, PETER BOOTH, TEEMU MALMI, DAVID BROWN Discussant: Heidi Sundin	INTERNET PATHWAYS FOR STAKEHOLDER ENGAGEMENT AND ACCOUNTABILITY: UNIVERSITIES IN THE UNITED KINGDOM AND THEIR DONORS SUSAN NGAN, CAROLYN CORDERY, RACHEL BASKERVILLE Discussant: Lydia Kilcullen	

CONCURRENT SESSION 7
TUESDAY 8 JULY 4.00 PM - 5.30 PM

Level 1 -Room 7	Level 1- Room 3	Level 2 - Room 4
AUDITING Auditing and Financial Markets Moderator: David Hay	CRITICAL PERSPECTIVE Critical Perspectives Moderator: Stewart Lawrence	EDUCATION Assessment Moderator: Beverley Jackling
ANALYSTS AND AUDIT QUALITY: ANALYSTS' FORECASTS STEVEN CAHAN, PAUL CHANEY, DEBRA JETER, WEI ZHANG Discussant: Harjinder Singh	A REVIEW OF HABERMASIAN RESEARCH IN ACCOUNTING NICHOLAS DAVIS Discussant: Prem Yapa	PROACTIVE TOOLS FOR COMBATING PLAGIARISM: AN INVESTIGATION ARABELLA VOLKOV, MICHAEL VOLKOV, PETER TEDFORD Discussant: Anne Abraham
AUDIT QUALITY AND COST OF EQUITY CAPITAL YANG LI, DONALD STOKES Discussant: Sandra Ho	CUSTOMER LOYALTY PROGRAMMES: IFRIC13 AND THE AMBIGUITIES OF REVENUE RECOGNITION SANDRA CHAPPLE, LEE MOERMAN, KATHY RUDKIN Discussant: Kerry Jacobs	THE IMPACT OF TIME DEADLINE PRESSURE AND SIGNIFICANCE OF ASSESSMENT ON ACCOUNTING STUDENTS' PROPENSITY TO COMMIT PLAGIARISM: AN EXPERIMENTAL APPROACH DAVID WOODLIFF, GLENNDA SCULLY, HWEE PING KOH Discussant: Trevor Tonkin
SOME EVIDENCE ON THE IMPACT OF SHORT-TERM DEBT MATURITY STRUCTURES AND CREDIT RATINGS ON AUDIT FEES FERDINAND GUL, JOHN GOODWIN Discussant: Graeme Wines	RE-CONCEIVING MANAGERIAL CAPTURE MAX BAKER Discussant: Anja Morton	EVALUATING STUDENT FEEDBACK ON UNGRADED ASSESSMENT TO IMPROVE STUDENT LEARNING IN A FIRST YEAR ACCOUNTING COURSE KIM WATTY, CAMERON NICHOL, MARY KERSTJENS, XIN YU Discussant: Sue Malthus
Level 1- Room 5	Level 1 - Room 2	Level 2 - Room 5
ETHICS Ethics III Moderator: Renee Radich	FINANCE IPOs, Mergers & Acquisitions and Markets Moderator: Rakesh Gupta	FINANCIAL ACCOUNTING Earnings Management Moderator: Caroline Wilberfoss
ETHICAL CORPORATIONS? JAMES HARDIE AND THE SOCIAL CONTRACT. FIN HAMILTON, LIN TOZER Discussant: Grace Wong	ARE EITHER INVESTMENT BANKS OR KEY IPO INSIDERS IPO MONITORS? JAMES CONOVER, SEAN GORDON Discussant: Chao-Hui Yeh	CHANGES IN UNRECOGNISED DEFERRED TAX ACCRUALS FROM CARRYFORWARD LOSSES: OPPORTUNISM OR SIGNALLING? KATHLEEN HERBOHN, IRENE TUTTICCI, PUI SEE KHOR Discussant: Andrew B. Jackson
INSTITUTIONAL PRESSURES AND ETHICAL RECKONING FRANCES CHUA, ASHEQ RAHMAN Discussant: Renee Radich	DISCLOSURE DETERMINANTS AND UNDERPRICING: AN EMPIRICAL ANALYSIS OF AUSTRALIAN BIOTECHNOLOGY INITIAL PUBLIC OFFERINGS INDERPAL SINGH, J-L. W. MITCHELL VAN DER ZAHN Discussant: Rakesh Gupta	ESTIMATING AND VALIDATING A FIRM-YEAR-SPECIFIC MEASURE OF CONSERVATISM: AUSTRALIAN EVIDENCE CHENG LAI, STEPHEN TAYLOR Discussant: Keitha Dunstan
IS ETHICAL INVESTING BIG ENOUGH TO NOTICE? CHARL DE VILLIERS, CHRIS VAN STADEN Discussant: Sue Wright		IS ACCOUNTING CONSERVATISM MORE PRONOUNCED FOR CHINESE COMPANIES CROSS-LISTED ON AN OVERSEAS EXCHANGE? FAN-HUA KUNG, KIERAN JAMES, CHIA-LING CHENG Discussant: Alan Ramsay
Level 2 - Room 6	Level 1- Room 4	Level 1 - Room 6
MANAGEMENT ACCTG Individual Decisions and Performance Moderator: Francesco Giacobbe	PUBLIC /NON-PROFIT Issues in Accountability of the Public/NFP Sectors Moderator: Sunil J. Dahanayake	TAX Taxation Moderator: Julie Harrison
DE-ESCALATION STRATEGIES: THE IMPACTS OF JOB ROTATION AND MONITORING CONTROL ON MANAGERS' PROJECT EVALUATION DECISIONS VINCENT CHONG, RINDAH SURYAWATI Discussant: Winnie O'Grady	THE ACCOUNTABILITY CHAMELEON IN THE 21ST CENTURY. HAS IT CHANGED ITS COLOURS? KEN CROFTS Discussant: Anil Narayan	CAPITAL GAINS TAX, SUPPLY-DRIVEN TRADING AND OWNERSHIP STRUCTURE: DIRECT EVIDENCE OF THE LOCK-IN EFFECT DEAN HANLON, SEAN PINDER` Discussant: Larelle Chapple
BEHIND THE SCENE OF KNOWLEDGE SHARING: THE IMPACT OF TASK COMPLEXITY MICHELLE PHANG, SOON YAU FOONG, MURALI SAMBASIVAN Discussant: Chris Durden	EXAMINING ACCOUNTABILITY DIMENSIONS IN STATE-OWNED ENTERPRISES BELINDA LUKE Discussant: Phil Hancock	IMPACT OF ADOPTION OF IFRS ON THINLY CAPITALISED AUSTRALIAN COMPANIES GRANTLEY TAYLOR, GREG TOWER Discussant: Kim Wyatt
SENSITIVITY TO ONE OR MORE INVESTMENTS IN DCF ANALYSIS WITH UNCERTAINTY MARIA BALATBAT, DAVID CARMICHAEL Discussant: Helen Thorne	FINANCIAL REPORTING AND ACCOUNTABILITY IN CHARITABLE ORGANISATIONS STEVEN DELLAPORTAS, JONATHAN LANGTON, BRIAN WEST Discussant: Graham Bowrey	INVESTOR BEHAVIOUR IN RESPONSE TO AUSTRALIA'S CAPITAL GAINS TAX SAM SHERRY, ANDREW FERGUSON, PHILIP BROWN Discussant: Grantley Taylor

Pre-dinner Drinks
Level 3 - Trade Exhibition Area
Tuesday 8 July 7.30 pm - 8.00 pm

Conference Dinner
Level 3 - Grand Ballroom
Tuesday 8 July 8.00 pm - 11.55 pm