2009 AFAANZ Conference Technical Program

Accounting Standards Interest Group (SIG3) Symposium — Meeting Room 9
Saturday 4 July 9.00 am - 3.00 pm

Accounting Education Interest Group (SIG5) Symposium — Meeting Room 4
Saturday 4 July 9.00 am - 4.30 pm

Accounting History Interest Group (SIG2) Symposium — Meeting Room 6
Saturday 4 July 9.30 am - 5.00 pm

Accounting Standards Interest Group (SIG3) AGM — Meeting Room 9
Saturday 4 July 3.00 pm - 3.30 pm

Accounting Education Interest Group (SIG5) AGM — Meeting room 4
Saturday 4 July 4.30 pm - 5.00 pm

Qualitative Research Network in Accounting Interest Group (SIG4) AGM — Meeting Room 11
Sunday 5 July 9.00 am - 9.15 am

Qualitative Research Network in Accounting Interest Group (SIG4) Symposium — Meeting Room 11
Sunday 5 July 9.15 am - 1.00 pm

Meeting with Heads of Departments — Meeting Room 11
Sunday 5 July 2.00 pm - 3.00 pm

General Meeting with AFAANZ Members — Meeting Room 11
Sunday 5 July 3.00 pm - 3.30 pm

Arrival Tea/Coffee — Hall K - Trade Exhibition Area
Sunday 5 July 3.05 pm - 3.30 pm

Plenary Session 1 - Rethinking Audit Quality - Professor W. Robert Knechel — Hall C
Sunday 5 July 3.30 pm - 5.30 pm

Welcome Reception - Sponsored by ACCA Global — Hall K - Trade Exhibition Area
Sunday 5 July 6.00 pm - 7.00 pm

2009 AFAANZ Conference Technical Program

CONCURRENT SESSION 1 — MONDAY 6 JULY 8.30 AM - 10.00 AM								
Meeting Room 10	Meeting Room 11	Meeting room 4	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2	Riverbank Room 3
FINANCE Market Pricing Moderator: Anthony Ng	CORPORATE GOVERNANCE The Governance Role of Audit Committees Moderator: Peter Oyelere	FINANCIAL ACCOUNTING Accounting conservatism Moderator: Allan Barton	FINANCIAL ACCOUNTING Financial Accounting Topics Moderator: Elizabeth Hickey	MANAGEMENT ACCTG Multiple Performance Measures Moderator: David Gadenne	CSR/ ENVIRONMENTAL Accounting for Carbon Moderator: Markus Milne	INTERNATIONAL Empirical Studies in International Accounting Moderator: Keryn Chalmers	PUBLIC /NON-PROFIT Public Sector Audit Issues Moderator: Gwynn Narraway	AUDITING Audit Opinions Moderator: Robyn Moroney
Firm Characteristics And Information Risk	Audit Committee Effectiveness Within A New Zealand District Health Board: Linking Best Practice Guidelines To Actual Processes And Perceptions	Financial Reporting Conservatism, Disclosure And The Cost Of Equity Capital	Examining The Practice Of Contemporary Goodwill Accounting In Malaysia	Multi-perspective Performance Reporting, Continuous Improvement And Organisational Performance	An Exploration Of Corporate Climate Change-related Governance Practices And Related Disclosures: Evidence From Australia	Discretionary Capitalization Of Research & Development - The Trade-off Between Opportunistic Earnings Management And Signaling	Some Thoughts On A System For The Performance Audit Of The Operational Stage Of Long Term Partnerships With The Private Sector For The Provision Of Public Sector Services	International Consistency In Audit Reporting Behaviour: Evidence From Going Concern Modifications
Chuan Liao, Chien-Ting Lin, Lei Xu, Shih-Cheng Lee Discussant: Jason Hall	Sue Malthus, Johnathan Magrane Discussant: Mahmoud Agha	Tracy Artiach Discussant: Neal Arthur	Tyrone Carlin, Nigel Finch, Hidayah Laili Discussant: John Webster	Errol Iselin, John Sands, Lokman Mia Discussant: Belete Bobe	Shamima Haque, Craig Deegan Discussant: Sumit Lodhia	Tami Dinh Thi, Wolfgang Schultze, Helen Kang Discussant: Alan Kilgore	James Guthrie, Linda English, Jane Broadbent, Richard Laughlin Discussant: Warwick Baines	Per Christen Tronnes, Elizabeth Carson, Roger Simnett Discussant: Stephen Taylor
Price Formation And Liquidity Surrounding Large Trades In Interest Rate And Equity Index Futures	The Impact Of Expertise On The Mediating Role Of The Audit Committee	Does The Ifrs Adoption In Selected Countries Coincide With A Harmonisation Of Accounting For Deferred Tax And Goodwill?	Intangibles And Disclosure: Early Evidence From East Asia	Improving Managerial Judgments Of Information Relevance And Strategy Appropriateness Using The Balanced Scorecard And The Strategy Map	Carbon As A Commodity: The Costs And Consequences	Ifrs Adoption, Analysts And Institutional Setting	The Development Of The Value For Money (vfm) Auditing Jurisdiction-the Case Of The Victorian Auditor-general's Office (vago) In Australia	Auditors' Fees And Clients' Subsequent Bankruptcy After The Receipt Of Clean Opinions
James Cummings, Alex Frino Discussant: Simon M. S. So	Zalailah Salleh, Jenny Stewart Discussant: Lisa Barnes	Leopold Bayerlein, Omar Al Farooque Discussant: Joy Begley	Akmalia Mohamad Ariff, Steven Cahan, David Emanuel Discussant: Andrew B. Jackson	Mandy M. Cheng, Kerry A. Humphreys Discussant: Heidi Sundin	Larelle Chapple, Peter Clarkson, Daniel Gold Discussant: Chris Van Staden	Ann Tarca, John Preiato Discussant: Richard Morris	Sunil Dahanayake, Kerry Jacobs Discussant: Demi Chung	Kam-Wah Lai Discussant: David Hay
	The Role Of The Audit Committee And Institutional Investors In Constraining Earnings Management: Evidence From Chinese Firms Listed In Hong Kong	The Impact Of Default Risk On The Basu Measure Of Accounting Conservatism	The Impact Of Nz Ias 38 On Equity Values And Borrowing Capacities Of Firms In New Zealand	Competition, Business Strategy And The Adoption Of Multiple Performance Measurement System: Some Evidence From Bangladesh.	Carbon Neutrality: A Management Control Strategy For Climate Change Or Modern Day Hocus-pocus?	Mandatory Ifrs Adoption And Accounting Quality: Evidence From The European Union	The Middle Age Of New Public Management: The Paradox Of The Auditor General	Non-audit Fees, Audit Tenure & Auditor Independence: Evidence From Going Concern Opinions
	Philip Lin, Marion Hutchinson, Majella Percy Discussant: Paul Brown	Richard Zhe Wang, Ciarán Ó hÓgartaigh , Tony van Zijl Discussant: Mukesh Garg	Suresh Ramachandra Discussant: Mahmud Masum	Md. Habib-Uz-Zaman Khan, Rafiuddin Ahmed Discussant: David Brown	Amanda Ball, Ian Mason, Bob Miller, Markus Milne Discussant: Prem Yapa	Huifa Chen, Qingliang Tang, Yihong Jiang, Zhijun Lin Discussant: Roger Willett	Kerry Jacobs, Kate Jones Discussant: Helen irvine	David Lont, Paul Griffin, Adam Li Discussant: Nava Subramaniam

Morning Tea — Hall K - Trade Exhibition Area
Monday 6 July 10.00 am - 10.30 am

CONCURRENT SESSION 2 — MONDAY 6 JULY 10.30 AM - 12.00 PM								
Meeting Room 10	Meeting Room 11	Meeting room 4	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2	Riverbank Room 3
FINANCE Agency Issues/ Price Impact	CORPORATE GOVERNANCE Corporate Governance and Performance	FINANCIAL ACCOUNTING Accruals and Cash	ACCOUNTING HISTORY Accounting History	MANAGEMENT ACCTG Interorganizational Control Systems	TAX Taxation Issues	EDUCATION Professional Issues	AUDITING Auditing and Accruals Quality	AUDITING Auditor Judgment and Decision Making
Moderator: Tariq Haque	Moderator: Neil Crombie	Moderator: Sue Wright	Moderator: Brian West	Moderator: Louise Kloot	Moderator: Larelle Chapple	Moderator: Dianne McGrath	Moderator: Barry Cooper	Moderator: Elizabeth Carson
Control-ownership Wedge, Concentrated Ownership And Investment Sensitivity To Stock Price	Board Composition, Board Leadership Structures And Firm Performance: Evidence From Bangladesh	The Concept Of Cash: An Empirical Study Of Connotative Meaning In Accounting	Accounting Education In Australia 1944-1988:why The Professional Accounting Bodies Were 'locked In' To Higher Education As The Platform For Accounting Education	Controlling Newly Established Foreign Subsidiaries In Transition Economies	An Empirical Study Of The Impact Of Board Of Director Composition On Corporate Tax Aggressiveness	Chief Financial Officers' Perception Towards The Shifting Roles Of Finance Section: A Japanese Study	Direct And Indirect Effects Of Internal Control Weaknesses And External Audit Effort On Accruals Quality: Evidence From A Unique Canadian Regulatory Setting	Self-assessed Knowledge Differences Between Industry Specialist And Non-specialist Auditors: What Cost Specialization?
Li Jiang, Jeong-Bon Kim , Lei Pang	Afzalur Rashid	Tony Mortensen, Richard Fisher	Elaine Evans	James Wakefield, Francesco Giacobbe, Peter Booth	Roman Lanis, Grant Richardson	Satoshi Sugahara, Kazuo Hiramatsu, Gregory Boland	Hai Lu, Gordon Richardson, Steven Salterio	Robyn Moroney
Discussant: Millicent Chang	Discussant: Martin Bugeja	Discussant: Majella Percy	Discussant: Xu-dong Ji	Discussant: Bruce Gurd	Discussant: Paul Kenny	Discussant: Anne Abraham	Discussant: David Lont	Discussant: Jenny Stewart
Convertible Security Design And Contract Innovation	Can Good Corporate Governance Practices Improve Firm Financial Performance?	The Econometrics Of Estimating Unexpected Accruals	Accrual Accounting And The Australian Public Sector - A Legitimation Explanation	Managing Risk In Interorganizational Relationships: Factors Influencing The Desirability Of E-commerce Assurance	Tax-loss Selling And Managerial Discretion	Tax Agent, Bean Counter Or Cost Controller: What Do Clients Think Of Their Accountants	Audit Quality, Earnings Quality And The Cost Of Equity Capital	The Impact Of Hierarchical Distance On Predecisional Distortion By Auditors
Craig Lewis, Patrick Verwijmeren	Allan Chang, M Nazir Awan	Demetris Christodoulou, Stuart McLeay, Vasilis Sarafidis	Nicholas Davis	Vicky Arnold, Clark Hampton, Deepak Khazanchi, Steve Sutton	Sam Sherry, Philip Brown, Andrew Ferguson	Paul Wells, Kate Kearins, Keith Hooper	Yang Li, Donald Stokes, Stephen Taylor, Leon Wong	Yeonjeung (Sarah) Kim, Noel Harding
Discussant: Hue Hwa Au Yong	Discussant: Victoria Clout	Discussant: Andreas Simon	Discussant: Eric Clubb	Discussant: Brian Burfitt	Discussant: Larelle Chapple	Discussant: Prem Yapa	Discussant: Neil Fargher	Discussant: Mark Bliss
Investment, Total Payout, Firm Performance And Managerial Incentives: The "tradeoff Model"	The Association Between Busy Directors And Acquisition Performance	The Impact Of Cash Flows And Accruals On Belief Asymmetry	Understanding The Responses Of Professional Accounting Bodies To Crises: The Case Of The Australian Profession In The 1960s	Exploring The Influence Of Controls On The Modification Of Outsourcing Relationships	The Impact Of Minimum Taxation Concepts On Corporate Investment Decisions			Evidentiary Triangulation In An Electronic Audit Workpaper Environment
Mahmoud Agha	Luch Sim, Anne Wyatt, Peter Wells	Neal Arthur, Robert Czernkowski, Tina Huynh	Garry Carnegie, Brendan O'Connell	Yee Shih Phua	Claudia Dahle, Caren Sureth			Rita Wong, Noel Harding
Discussant: James Cummings	Discussant: Jeff Coulton	Discussant: Anne Wyatt	Discussant: Jayne Bisman	Discussant: Julie Harrison	Discussant: Grant Richardson			Discussant: Carolyn Windsor

FORUM SESSION 1 — MONDAY 6 JULY 12.00 PM - 1.00 PM						
Meeting Room 10	Meeting Room 11	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2
FINANCE Finance Forum I Moderator: Balasingham Balachandran	FINANCIAL ACCOUNTING Financial Accounting Forum Moderator: David Lont	ACCOUNTING HISTORY Ethics and Accounting History Forum Moderator: Garry Carnegie	Forum - Various Topics Moderator: Sandra van der Laan	Forum - Various Topics Moderator: Farshid Navissi	EDUCATION Education Forum Moderator: Paul Wells	AIS AIS Forum Moderator: Michael Davern
Liquidity In Asset Pricing: New Evidence Using Low Frequency Data Daniel Chai, Robert Faff, Philip Gharghori	An Empirical Study Of Factors Influencing Internet Financial And Sustainability Reporting In Indonesia Stock Exchange Luciana Spica Almilia	Hongkong And Shanghai Bank Financial Reporting Practices 1865-1876. Freda Hui, Kathy Rudkin	The Association Between Corporate Governance Attributes And Audit Fees In Malaysia: Ethnicity Implications Shireenjit Johl, Mazlina Mat Zain, Nava Subramaniam	A Comparison Of Parametric And Sampling Approaches To Portfolio Investment Selection Using Ftse100 Stocks David Allen, Seyed-Ali Hosseini-Yekani	What Accountants Can Learn From The Training Of Doctors Lyn Daff	Factors Influencing The Adoption Of Xbrl By Organizations In New Zealand Khairil Mustafa, Carolyn Fowler, Carolyn Cordery
	Measures Of Timeliness Of Earnings: An Empirical Investigation Philip Brown, Glen W. Dobbie, Andrew B. Jackson	Accounting Professionalization Amidst Alternating Politico-economic Order Of Ethiopia Dessalegn Getie Mihret, Kieran James, Joseph M Mula	The Influence Of Non Audit Services On Perceptions Of Auditor Independence Philip Law	Ambiguity Of Financial Leverage Measures And Bondholder Protection Noel Yahanpath, Rechel Williams	The Feltex Story: Stained Carpet Andrew Slessor	The Role Of It Systems In The Strategy Process: A Case Study Fredrik Nilsson, Jan Lindvall
	The Use Of Smoothed Earnings Information By Analysts Hwee Cheng Tan, Baljit Sidhu	Quis Auditoret Ipsos Auditores?: Can Auditors Be Trusted? Bryan Howieson	The Changing Roles And Skills Gap In The Accounting Profession: An Examination Of Practitioners In Their First Year Of Experience As A Potential Resource Samantha Sin, Fred Wang	Wayward Bullets: More Small Business Tax Concessions Paul Kenny, Maz Demonthenous	Going For 100% Digital Teaching And Learning Environment In Accounting: The Agony And The Ecstasy Joseph Mula, Joseph M Mula	Web-based Accounting Information Systems For Small Businesses: A Proposed Model Trevor Nesbit
		Corporate Accountability For Human Rights Susan Wild				

Lunch — Hall K - Trade Exhibition Area
Monday 6 July 1.00 pm - 2.00 pm

CONCURRENT SESSION 3 — MONDAY 6 JULY 2.00 PM - 3.30 PM								
Meeting Room 10	Meeting Room 11	Meeting room 4	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2	Riverbank Room 3
FINANCE Capital Markets Moderator: Jason Hall	CORPORATE GOVERNANCE Corporate Governance and Capital Markets Moderator: Sidney Leung	FINANCIAL ACCOUNTING Earnings Management/ Quality Moderator: Atique Islam	FINANCIAL ACCOUNTING Valuation Moderator: Baljit Sidhu	FINANCE Banking and Financial Institutions Moderator: Lien Duong	QUALITATIVE RESEARCH Qualitative Research Moderator: Deryl Northcott	INTERNATIONAL International Accounting Issues Moderator: Alan Kilgore	PUBLIC /NON-PROFIT Performance Issues Moderator: Linda English	AUDITING The Value of Voluntary Auditing and Assurance Moderator: Karen Van Peursem
Extrapolation Bias And Investors' Expectations Wen He, Jianfeng Shen Discussant: Robert Durand	Board Gender Diversity And Informativeness Of Stock Prices Ferdinand Gul, Bin Srinidhi, Anthony Ng Discussant: Allan Chang	How Earnings Are Managed Through Discretionary Accruals And Abnormal R&d Spending Toward Earnings Targets Yan Li Discussant: Ellinor Allen	Impact Of Ifrs Adoption On Earnings Quality-Preliminary Evidence From New Zealand Mohammad Humayun Kabir, Fawzi Laswad, Md Ainul Islam Discussant: Peter Wells	Asia-pacific Banks' Interest Rate And Exchange Rate Exposures Hue Hwa Au Yong, Robert Faff Discussant: Patrick Verwijmeren	The Life And Death Of One.tel Reza Monem Discussant: Umesh Sharma	Globalisation, Ifrs And Convergence Of Accounting Information: The Case Of Return-on-assets June Chan, Richard Morris, Helen Kang Discussant: Akmalia Mohamad Ariff	'local Governance' In Policing: Achieving Equilibrium Between Quality Indicators And Quantitative Measures Robyn Pilcher, Paul Collier, Shaun Hodges, Craig Ward, Mitchell Van der Zahn Discussant: Ron Kluvers	The Impact Of Assurance On The Quality Of Voluntary Environmental Disclosures: An Empirical Analysis Yong Ting Aw, Robyn Moroney, Carolyn Windsor Discussant: Noel Harding
Large Price Changes, Price Reversal, Overreaction And Firm Characteristics Mukesh Garg Discussant: Barry Oliver	Corporate Governance And The Long-run Performance Of Firms Issuing Seasoned Equity: An Australian Study Philip Brown, Michael Lee, Sian Owen, Terry Walter Discussant: Neil Crombie	Institutional Investors, Earnings Quality And Fraud: Evidence From China Jung Wha Lee, Lianhua Jian Discussant: Suresh Ramachandra	The Impact Of Ifrs Adoption On The Value Relevance Of Book Value And Earnings Peter Clarkson, Doug Hanna, Gordon Richardson, Rex Thompson Discussant: Sue Wright	The Informational Roles Of Maturity In Syndicated Loan Contracts Tram Vu, Michael Skully Discussant: Lien Duong	Transforming The Utility Of Ic Narrative: An Interventionist And Strategic Approach John Dumay Discussant: Sue (S.E.) Yong	Ifrs Fair Value Measurement And Accounting Policy Choice In The United Kingdom And Australia Dianne Massoudi, Ann Tarca, David Cairns, Ross Taplin Discussant: Wei Lu	Profitability And Cost Management In Former State Owned Enterprises In Vietnam Tyrone Carlin, Cuong Duc Pham Discussant: Rowena Sinclair	Auditing, Business Advice And Sme Performance Peter Carey Discussant: Karen Van Peursem
The Usefulness Of Financial Statement Information In Predicting Stock Returns Abeyratna Gunasekarage, Jonathan Goslin Discussant: Balasingham Balachandran	The Role Of News Media In Reporting Corporate Governance Issues: The Case Of A Multinational Company In Britain And Australia Gregory Jobome, Janet Lee Discussant: Marion Hutchinson		Value Relevance Of The Sec Expanded Form 8-k Dan Dhaliwal, Farshid Navissi, Christina Wong-Lim Discussant: Rosalind Whiting		Budgeting In An Independent Church: A Social Capital Perspective Denise Frost, Stewart Lawrence Discussant: Deryl Northcott		The Influence Of Technical And Institutional Environmental Demands On Performance Measurement Choice In New Zealand Local Government Gianni Milo, Carolyn Fowler, Chris Hunt Discussant: Gwynn Narraway	

Afternoon Tea — Hall K - Trade Exhibition Area
Monday 6 July 3.30 pm - 4.00 pm

CONCURRENT SESSION 4 AND PANEL SESSION — MONDAY 6 JULY 4.00 PM - 5.30 PM					
Hall C	Meeting Room 11	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 3
Panel Session - The Global Financial Crisis and the Accounting, Auditing and Finance Professions - Panel Moderator: Associate Professor Paul de Lange- Speakers: Professor Philip Brown, Dr Craig Ansley and Professor Elizabeth Hickey.	CORPORATE GOVERNANCE Corporate Governance Topics Moderator: Philomena Leung	MANAGEMENT ACCTG Management Control Systems and Performance Measurement Moderator: Zahirul Hoque	CSR/ENVIRONMENTAL Emissions Trading Moderator: Carol Tilt	EDUCATION Teaching and Assessment Moderator: Lyn Daff	AUDITING Auditing Topics Moderator: Christina Chiang
	Is There A "business Case" For Board Diversity? Yi Wang, Bob Clift Discussant: Haiyan Jiang	Managers' Perception Of Costing Systems And Its Impact On The Intensity Of Use, Psychological Empowerment And Task Performance Habib Mahama, Mandy Cheng Discussant: Md. Habib-Uz-Zaman Khan	Are Ethical Investments Good? SzeKee Koh, Gariet W.S. Chow, Robert B. Durand Discussant: Charl De Villiers	Group Assessment In A Business School: Is It Really Fair? Sue Jackman Discussant: Elizabeth Rainsbury	Strategic Bankruptcies In The Association Between Bankruptcies And Prior Audit Opinions - A Note Alicia Liwei Jiang Discussant: Jung Wha Lee
	Rehabilitating Poorly Governed And Distressed Companies In An Emerging Economy Sareeya Phanarong, Christine Jubb Discussant: Philomena Leung	Variations In Management Control Practices Ruvendra Nandan Discussant: Nicole Sutton	Determinants Of Organisational Political Reaction To Emissions Trading Bill: Evidence From New Zealand Binh Bui Discussant: Janice Hollindale	Supporting The Reflective Practice Of Tutors: What Do Tutors Reflect On? Amani Bell, Rosina Mladenovic, Reuben Sengara Discussant: Paul Wells	Takeover Premiums And The Perception Of Auditor Independence And Reputation Martin Bugeja Discussant: Kam-Wah Lai
		An Analytical Framework For Examining Changes In Performance Measurement Systems Within The Banking Sector Rahat Munir, Sujatha Perera, Kevin Baird Discussant: Yee Shih Phua	Towards Emissions Trading: The Role Of Environmental Management Systems In Voluntarily Disclosing Greenhouse Gas Emissions Dina Wahyuni, Michaela Rankin, Carolyn Windsor Discussant: Amanda Ball	The Effect Of Accounting Education And National Culture On Accounting Judgments Parmod Chand, Lorne Cummings, Chris Patel Discussant: Satoshi Sugahara	Choice Of Non-audit Services Supplier: Other Consultants Versus The External Auditor Jacqueline Christensen, Pamela Kent, Jenny Stewart Discussant: Michael De Martinis

Accounting History Interest Group (SIG2) AGM — Meeting Room 11
Monday 6 July 5.30 pm - 6.00 pm

Happy Hour — Hall K - Trade Exhibition Area
Monday 6 July 6.00 pm - 7.00 pm

Plenary Session 2 - Challenges in Employing Integrated Performance Management Systems - Professor Robert H. Chenhall — Hall C
Tuesday 7 July 8.30 am - 10.00 am

Morning Tea — Hall K - Trade Exhibition Area
Tuesday 7 July 10.00 am - 10.30 am

CONCURRENT SESSION 5 — TUESDAY 7 JULY 10.30 AM - 12.00 PM								
Meeting Room 10	Meeting Room 11	Meeting room 4	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2	Riverbank Room 3
FINANCE Portfolio Analysis and Asset Pricing Moderator: Karen Benson	CORPORATE GOVERNANCE Corporate Governance and Earnings Management Moderator: Michaela Rankin	FINANCIAL ACCOUNTING Financial Disclosure Moderator: Majella Percy	FINANCIAL ACCOUNTING Market Considerations Moderator: Robert Czernkowski	FINANCE Corporate Finance Moderator: Mahmoud Agha	CSR/ ENVIRONMENTAL Corporate Social Responsibility Moderator: Roger Burritt	EDUCATION Skills and Attributes Moderator: Brendan O'Connell	AIS Accounting Information Systems Moderator: Carlin Dowling	AUDITING Audit Fees Moderator: Peter Roebuck
Impact Of Sector Versus Security Choice On Equity Portfolios Jason Hall, Ben McVicar Discussant: Lei Xu	Earnings Management, Auditor Independence And Clerp 9 For Established And Emerging Australian Listed Firms Ellie Chapple, Victoria Clout, Nilan Gandhi Discussant: Anthony Ng	Explaining Voluntary Ratio Disclosures At The Category Level Jennifer Harrison, Morton Anja Discussant: Hwee Cheng Tan	Corporate Payout Policy In Australia And A Test Of The Life Cycle Theory Jeff Coulton, Caitlin Ruddock Discussant: Luciana Spica Almilia	Concentrated Ownership, No Dividend Payout Requirement, And The Capital Structure Of Reits: Evidence From Turkey Isil Erol, Dogan Tirtiroglu Discussant: Farshid Navissi	Labour Practices And Decent Work Disclosures In Indonesia Fitra Roman Cahaya, Stacey Porter, Greg Tower, Alistair Brown Discussant: David Gadenne	Stakeholders' Perspectives Of The Skills And Attributes For Accounting Graduates Marie Kavanagh, Phil Hancock, Bryan Howieson, Jenny Kent, Irene Tempone Discussant: Jacqueline Birt	The Effects Of Decision Aid Structural Restrictiveness On Decision-making Outcomes Poh Sun Seow Discussant: Joseph Mula	Contesting The Benefits Of Executing A Deed Of Cross Guarantee Sandra van der Laan, Demetris Christodoulou, Graeme Dean Discussant: Elizabeth Carson
Performance Persistence In Hedge Funds: Australian Evidence Viet Do, Robert Faff, Madhu Veeraraghavan Discussant: Karen Benson	The Effect Of Board Structure And Ownership On The Quality Of Accounting Earnings In China Xu-dong Ji, Kamran Ahmed, Wei Lu Discussant: Shams Pathan	Intellectual Capital Disclosures By Australian Companies Rosalind Whiting, James Woodcock Discussant: Richard Zhe Wang	Errors In Estimating Unexpected Accruals In The Presence Of Large Net External Financing Yaowen Shan, Stephen Taylor, Terry Walter Discussant: Philip Brown	Credit Rating Transitions And Corporate Investments Ferdinand Akthar Gul, Xuezhou Zhao, Gaoguang Zhou Discussant: David Allen	Ngo's Use Of The Media To Create Changes In Corporate Activities And Accountabilities: Evidence From A Developing Country Craig Deegan, Islam Muhammad Azizul Discussant: Binh Bui	Perceptions Of Generic Skill Development: International And Local Accounting Students In Australia Monica Keneley, Beverley Jackling Discussant: Brendan O'Connell	The Impact Of Information Tagging In The Md&a On Investor Decision Making: Implications For Xbrl Vicky Arnold, Jean Bedard, Jillian Phillips, Steve Sutton Discussant: Michael Davern	Does Ceo Duality Constrain Board Independence? Some Evidence From Audit Pricing Mark Bliss, Ferdinand Gul Discussant: Peter Carey
Further Evidence On The Risk-return Relations In Pacific-basin Markets Simon M. S. So, Gordon Y. N. Tang Discussant: Shumi Akhtar		Interpretation Of Financial Reports: An Experimental Investigation Of The Efficiency And Effectiveness Of Different Information Presentations Arabella Volkov, Greg Laing Discussant: Ann Tarca	Evaluating The Extent Of Australian Resource Companies' Estimates Of Mineral And Petroleum Reserves Grantley Taylor, Greg Tower, Phil Hancock Discussant: Tyrone Carlin		Organisational Legitimacy And Audited Corporate Environmental Disclosures: The Case Of Dolphin Deaths And Non-financial Stakeholders Sanjaya Kuruppu, Markus J. Milne Discussant: Evangeline Elijido-Ten	Bridging The Perception Gap: Numeracy Of Tertiary Students In First Year Accounting Courses Elizabeth Rainsbury, Anne Darroch Discussant: Lyn Daff	The Use Of Business Intelligence Systems To Leverage Enterprise-wide Accounting Information In Shared Data Environment: An Empirical Investigation Mohamed Z. Elbashir, Philip A. Collier, Steve G. Sutton Discussant: Carlin Dowling	

FORUM SESSION 2 — TUESDAY 7 JULY 12.00 PM - 1.00 PM					
Meeting Room 10	Meeting Room 11	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2
FINANCE Finance Forum II Moderator: James Cummings	CORPORATE GOVERNANCE Financial Accounting and Governance Forum Moderator: Jacqueline Christensen	MANAGEMENT ACCTG Management Accounting Forum Moderator: Ruvendra Nandan	CSR/ENVIRONMENTAL CSR Forum Moderator: Lorne Cummings	INTERNATIONAL International Accounting Forum Moderator: Helen Kang	PUBLIC /NON-PROFIT Public Sector/ Not for Profit Forum Moderator: Kerry Jacobs
The Interaction Of Switching And Lead-lag Effects In The Australian Stock Market Tariq Haque	Corporate Governance Mechanisms And Performance: Case Of Family And Non-family Companies In Malaysia Noor Afza Amran, Ayoib Che Ahmad	Evaluating The Efficiencies Of University Faculties: Adjusted Data Envelopment Analysis Belete Bobe	An Evaluation Of The Gri2006 Sustainability Reporting Guidelines: The Need For Standardisation Reg Matthews, Paul Myers, Daryll Cahill, Kevin Adams	Corporate Social Reporting - The Case Of China: A Content Analysis Andrew Godfrey, LLoyd Austin, Jinghua Li	Board Structure And Accountability: A Not-for-profit Governance Perspective Lisa Barnes, Keith Howson
Investable Market Neutral Hedge Fund Indices: An Examination Of Whether These Indices Eliminate Market Risk? Simone Kelly, Rajaguru Gulasekaran, Anthony White	Market Reaction And Intra Industry Effect Corporate Governance Perception Index Announcement Nurul Hasanah Uswati Dewi, Luciana Spica Almilia	Exploring Revenue Management In Small Businesses Frederick Ng, Julie Harrison, Chris Akroyd	Profit And Organisational Legitimacy In An Emerging Market Acklesh Prasad, Peter Green, Jon Heales	Form Over Substance, The Politics Of International Accounting Setting Hajar Roudaki Roudaki, Kathie Cooper, Lee Moerman	Accounting For Government In The Global South: Do Global Solutions Match Local Problems? Andy Wynne, Stewart Lawrence
Long-run Volatility Forecasting: What Is Best For Fair Valuation Of Esos? Philip Brown, John Gould, Aaron McDonald, Alex Szimayer	The Effects Of Board Governance And Management Certification On Auditor Choice Louis, T. W. Cheng, T. Y. Leung	The Introduction Of Program Budgeting In The Sydney College Of Advanced Education Ted Watts, Vicki Baard	Voluntary Environmental Disclosures Of Malaysian Listed Companies: An Application Of Stakeholder Theory Evangeline Elijido-Ten	Country Of Origin Effect And Management Accounting Practices - Evidence From Singapore Bruce Gurd, Jennifer Koh, Helen Thorne	Balanced Scorecard Implementation In The Public Sector: Lessons Learnt In A Large Local Government Authority David Gadenne, Bishnu Sharma
			Creating Institutional Meaning: Carbon Permits, Accounting And Taxation Law. Pamela Mete, Caroline Dick, Lee Moerman		Autonomous Automatons: Is Institutionalism Blunting Site Based Management At State Secondary Schools? Warwick Baines

Lunch — Hall K - Trade Exhibition Area
Tuesday 7 July 1.00 pm - 2.00 pm

2009 AFAANZ Conference Technical Program

CONCURRENT SESSION 6 — TUESDAY 7 JULY 2.00 PM - 3.30 PM								
Meeting Room 10	Meeting Room 11	Meeting room 4	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2	Riverbank Room 3
FINANCE Governance and Disclosure Impacts	CORPORATE GOVERNANCE Governance and Corporate Decisions	FINANCIAL ACCOUNTING Financial Disclosure	CRITICAL PERSPECTIVE Critical Perspectives	MANAGEMENT ACCTG Decision Making	INTERDISCIPLINARY Interdisciplinary Research	INTERNATIONAL International Financial Reporting	PUBLIC /NON-PROFIT Accountability Issues	AUDITING The Value of Audit Committees
Moderator: Robert Faff	Moderator: Martin Bugeja	Moderator: Mukesh Garg	Moderator: John Dumay	Moderator: Rahat Munir	Moderator: Rosalind Whiting	Moderator: Ann Tarca	Moderator: John Neilson	Moderator: Christine Jubb
Do Undisclosed Director Trades Convey Information About Future Firm Performance?	Good Corporate Governance Makes For Good Environmental Performance	Accountability, Narrative Reporting And Legitimation: The Case Of A New Zealand Public Benefit Entity	Threats To The New Zealand Serious Fraud Office: An Institutional Perspective	The Effect Of Information And Types Of Responsibility On Managers' Project Evaluation Judgments	Accountants As Institutional Entrpreneurs: Changing Culture At A Fijian Telecommunications Company	Determinants Of Voluntary Communication Patterns: A Longitudinal Observation	Identifying Risk Perceptions Of Various Stakeholder Groups To A Public-private-partnership Tollroad Contract	Does Audit Committee Effectiveness Impact Auditor Assessed Audit Risk?
Millicent Chang, Jeremy Meynert, Iain Watson	Charl De Villiers, Vic Naiker, Chris Van Staden	Grant Samkin, Annika Schneider	Amy Balme, Karen Van Peursem	Vincent Chong, Matt Wan	Umesh Sharma, Stewart Lawrence, Alan Lowe	Poh Ling Ho, Greg Tower, Grantley Taylor	Demi Chung, David Hensher, John Rose	Christine Contessotto, Robyn Moroney
Discussant: Shams Pathan	Discussant: Grantley Taylor	Discussant: Jeff Coulton	Discussant: John Dumay	Discussant: Ian Edwards	Discussant: Markus Milne	Discussant: Ann Tarca	Discussant: John Neilson	Discussant: Paul Coram
Governance In Australian Superannuation Funds	Nature, Extent And Antecedents Of Risk Management Practices In Knowledge-intensive Firms	Has The Financial Reporting Become More Conservative After Restatements?	Latour's Contribution To The Accounting Literature Through Actor-network Theory: A Critical Appraisal	The Utilisation Of Quantitative Information In Groups' Capital Investment Decisions	An Exploratory Study Of The Adoption And Use Of Securitisation In New Zealand: An Interdisciplinary Enquiry	Ownership Concentration And Financial Reporting Quality: International Evidence	Managing Accountability Expectations Using Structural And Communicative Mechanisms: A New Institutional Perspective	The Relationship Between The Audit Committee And The Internal Audit Function: What Works, What Doesn't?
Karen Benson, Marion Hutchinson, Ashwin Sriram	Samson Ekanayake, Nava Subramaniam	Che-Chia Chang, Chan-Jane Lin, Victoria Wang	Brendan O'Connell, Sue Ciccotosto, Paul de Lange	Nicole Ang, Ken Trotman	Kirsten MacDonald	Neal Arthur, Qingliang Tang	Anil Narayan	Dominic Soh, Nonna Martinov-Bennie
Discussant: Robert Faff	Discussant: Dogan Tirtiroglu	Discussant: Sam Sherry	Discussant: Paul Collier	Discussant: Errol Iselin	Discussant: Sandra van der Laan	Discussant: Wolfgang Schultze	Discussant: Sunil Dahanayake	Discussant: Christine Jubb
	The Use Of Performance Hurdles In Equity-based Compensation		Accounting Research Homogeneity: Understanding And Responding To The Forces Of Conformity	The Effect Of Outcome And Process Accountability On Supplier Customer Negotiations	Small Business Taxpayers' Attitudes To Complying With A Tax System: Lessons And Experiences From Australia And New Zealand		The Anatomy Of Accountability	Extending An Analysis Of Forced Auditor Change By Former Arthur Andersen Clients: Following The Audit Partner Versus Following The Audit Firm
	Julie Sek, Anne Wyatt, Anna Wright		Brett Wilkinson, Chris Durden	Linda Chang, Mandy Cheng	Nthati Rametse, Sue Yong		Ron Kluvers, John Tippet	Michael De Martinis, Robyn Moroney, Iwan Sudjali
	Discussant: Tram Vu		Discussant: Ruvendra Nandan	Discussant: Anne Lillis	Discussant: Stewart Lawrence		Discussant: Janet Lee	Discussant: Yeonjeung (Sarah) Kim

Afternoon Tea — Hall K - Trade Exhibition Area
Tuesday 7 July 3.30 pm - 4.00 pm

2009 AFAANZ Conference Technical Program

CONCURRENT SESSION 7 — TUESDAY 7 JULY 4.00 PM - 5.30 PM								
Meeting Room 10	Meeting Room 11	Meeting room 4	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2	Riverbank Room 3
FINANCE SEOs/IPOs/ Takeovers Moderator: Robert B. Durand	CORPORATE GOVERNANCE Governance Characteristics, Regulation and Disclosure Moderator: Millicent Chang	FINANCIAL ACCOUNTING Financial Analysts Moderator: Gordon Richardson	FINANCIAL ACCOUNTING IFRS Moderator: Wolfgang Schultze	MANAGEMENT ACCTG Issues in Management Accounting Moderator: Michelle Phang	CSR/ ENVIRONMENTAL Sustainability (environmental) reporting incentives Moderator: Amanda Ball	EDUCATION Approaches to Learning Moderator: Paul De lange	PUBLIC /NON-PROFIT Not for Profit: Governance and Reporting Issues Moderator: Tracy Artiach	AUDITING Fraud Detection and other topics Moderator: Paul Coram
Consequences Of Riding Takeover Waves Lien Duong, H.Y Izan, Ray da Silva Rosa Discussant: Kirsten MacDonald	The Endogenously Chosen Board Structure: Evidence From The Us Bank Holding Companies Shams Pathan Discussant: Yi Wang	Financial Analysts' Forecast Accuracy Before And After Aifrs Chee Seng Cheong, Mahmud Masum, Ralf Zurbruegg Discussant: Demetris Christodoulou	Challenging The Compliance Myth: Evidence From The Ifrs Impairment Testing Regime Tyrone Carlin, Nigel Finch Discussant: Leopold Bayerlein	Performance Measurement And Organizational Design Michael Krapp, Wolfgang Schultze, Andreas Weiler Discussant: William Maguire	Good, Bad And Crisis Firms: How Much And Where They Disclose Environmental Information Charl De Villiers, Chris Van Staden Discussant: Mark Brimble	Promoting Authentic Learning Through A Scaffolded Accounting Assignment In A Blended Environment Anne Abraham, Hazel Jones Discussant: Sue Jackman	Perceptions Of Governance In Not-for-profit: Agency, Stewardship Or A Stakeholder Management? Rowena Sinclair, Keith Hooper, Samir Ayoub Discussant: Louise Kloot	Defining Auditor Expert Performance In Fraud Detection Grace Mui Discussant: Alicia Liwei Jiang
Seasoned Equity Offerings, Quality Signalling, And Private Benefits Of Control Balasingham Balachandran, Robert Faff, Michael Theobald, Eswaran Velayutham Discussant: Abeyratna Gunasekarage	The Impact Of Ownership Concentration On Voluntary Disclosure Practices In New Zealand Haiyan Jiang, Ahsan Habib Discussant: Anna Wright	How Do Analysts Forecast Earnings? David Lambert, Zoltan Matolcsy, Anne Wyatt Discussant: Dianne Massoudi	Does An Ifrs Impairment Approach Improve The Association Between Goodwill Accounting And Firms' Investment Opportunities? Keryn Chalmers, Jayne Godfrey, John Webster Discussant: Tony Mortensen	Exploring The Antecedents And Process Of Management Accounting Change: A Case Study Of A Company's Budgeting System Neil Crombie, Lizeth Bezuidenhout Discussant: Ralph Kober	Report Users' Perceptions Of Environmental Performance: A Preliminary Investigation Stacey Cowan, Nicola McCosh Discussant: Afzalur Rashid	The Generation Y Disconnect: Using Problem-based Learning To Bridge The Gap Jill Phillips, Keith Howson Discussant: Rosina Mladenovic	Perspectives On Reporting For Contributed Services Carolyn Cordery, Gwynn Narraway Discussant: Kerry Jacobs	An Analysis Of Financial Statement Fraud At The Audit Assertion Level Isabel Wang, Renee Radich, Neil Fargher Discussant: Philip Law
Valuation Of Canadian Income Trusts And The Controversy Over Distributable Cash Joy Begley, Sandra Chamberlain, Qiang Cheng Discussant: John Gould	Timeliness Of Corporate Governance Disclosure And Response To New Regulatory Requirements Peter Oyelere, Khaled Al-Jifri, Ehab Mohamed Discussant: Noel Yahanpath	What Do Analysts Do With Their Own Forecasts - Evidence From Short-term And Long-term Forecast Trade-offs To Derive Target Prices Andreas Simon, Irene Tutticci, Peter Clarkson Discussant: gaoguang zhou	Firm Lobbying And Ifrs 8 Operating Segments Jacqueline Birt, Dean Katselas Discussant: Grant Samkin	Intraorganisational Power Of Management Accounting Departments Marko Reimer Discussant: Anil Narayan				

Pre-dinner Drinks — Foyer F
Tuesday 7 July 7.30 pm - 8.00 pm

Conference Dinner — Hall F
Tuesday 7 July 8.00 pm - 11.55 pm