2012 AFAANZ Conference Technical Program

SATURDAY 30 JUNE 8.30 AM - 4.30 PM
M9 Meeting Room
Accounting Standards Interest Group (SIG3) Forum and AGM

SATURDAY 30 JUNE 8.30 AM - 4.55 PM
M10 Meeting Room
Accounting History Interest Group (SIG2) Symposium

SATURDAY 30 JUNE 8.30 AM - 5.00 PM
M6 Meeting Room
Accounting Education Interest Group (SIG5) Symposium and AGM

SATURDAY 30 JUNE 2.00 PM - 5.00 PM
M8 Meeting Room
Public Sector and Not-for-Profit Accounting Interest Group (SIG6)

2012 AFAANZ Conference Technical Program

SUNDAY 1 JULY 8.30 AM - 12.30 PM
M10 Meeting Room
Auditing and Assurance Interest Group (SIG1) Symposium

SUNDAY 1 JULY 8.30 AM - 1.00 PM
M6 Meeting Room
Qualitative Research in Accounting Network Interest Group (SIG4) AGM and Meeting

Head of Departments Meeting — M6 Meeting Room
Sunday 1 July 1.30 pm - 2.30 pm

Academic Updates on Teaching and Research — Promenade Room
Sunday 1 July 2.30 pm - 4.00 pm

SUNDAY 1 JULY 4.00 PM - 4.30 PM
Pre Function Area Central
Afternoon Tea

Challenges Facing the Corporate Reporting Function — Promenade Room
Sunday 1 July 4.30 pm - 5.30 pm

SUNDAY 1 JULY 5.30 PM - 6.00 PM
M6 Meeting Room
First Time AFAANZ Conference Attendees Meeting Moderator: Jacqueline Birt

Welcome Reception - Sponsored by CPA Australia — Pre Function Area Central
Sunday 1 July 6.00 pm - 7.00 pm

2012 AFAANZ Conference Technical Program

MONDAY 2 JULY 8.30 AM - 10.00 AM								
M9 Meeting Room	M5 Meeting Room	M8 Meeting Room	M10 Meeting Room	Promenade Room	M1 Meeting Room	M2 Meeting Room	M6 Meeting Room	M3 Meeting Room
ACCOUNTING HISTORY Accounting History and the impact of organisations	AUDITING Behavioural perspectives on new and emerging assurance services	CORPORATE GOVERNANCE Corporate governance in China	FINANCIAL ACCOUNTING Disclosure issues	EDUCATION Generic Skills	FINANCIAL ACCOUNTING IFRS	INTERDISCIPLINARY RESEARCH Interdisciplinary/Tax	FINANCE Issues in corporate finance	CSR Sustainability
Moderator: Carolyn Fowler	Moderator: Paul Coram	Moderator: Qingbo Yuan	Moderator: Norman Wong	Moderator: Dianne McGrath	Moderator: Helen Kang	Moderator: Dean Hanlon	Moderator: Ray da Silva Rosa	Moderator: Maria Balatbat
Accounting And Power Under Napoleon's Occupancy Of The Ferrara Municipality	Differences In Auditors' Materiality Assessments When Auditing Financial And Non-financial Reports	Government Control And Performance Criteria For Chinese Listed Corporations	Disclosure Incentives, Mandatory Standards And Firm Communication In The Ifrs Adoption Setting	A Closer Look At How Emotional Intelligence May Be Used To Enhance Generic Skills	Did Ifrs 8 Increase Segment Disclosures?	Ethnicity And The Accounting Processes Of Small And Medium Sized Businesses: A Cultural Perspective	Effect Of Fund Size On The Performance Of Australian Superannuation Funds	Who Cares About Sustainability?
Enrico Bracci, Laura Maran	Robyn Moroney, Ken Trotman	Kun Wang, Greg Shailer	Marvin Wee, Ann Tarca, Millicent Chang	Lyn Daff, Paul de Lange, Beverley Jackling	Martin Bugeja, Robert Czernkowski, Daryl Moran	Sue (S.E) Yong	James Cummings	Stewart Lawrence, Vida Botes
Discussant: Brendan O'Connell	Discussant: Andrew Ferguson	Discussant: Qingbo Yuan	Discussant: Roger Willett	Discussant: Paul Lajbcygier	Discussant: Muhammad Houqe	Discussant: John Dumay	Discussant: Maria Strydom	Discussant: David Moore
Enhancing The Accessibility Of Accounting And Business Archives: The Role Of Technology In Informing Research In Accounting And Business	Factors That Influence Perceptions Of Greenhouse Gas Assurance Provider Quality	The Influence Of State Versus Private Ownership, And Related Party Transactions, On Firm Performance: Evidence From Chinese Listed Firms	Earnings Quality, Profit At Risk, Conservatism, Earnings Management, Objectivity And Why Accounting Allocations Matter: A Statistical Perspective	Assessing The Impact Of An E-learning Activity On The Collaborative Skills Of Culturally Diverse Accounting Students	Mandatory Adoption Of Ifrs And Analysts' Forecasts: How Much Does Enforcement Matter?	The Construction Of A Generalist Accounting Research Paper: A Critical Examination	Why Do Firms Go Private In Australia?	The Factors Influencing Sustainability Reporting In A Developing Nation: An Empirical Test Of Theory Of Planned Behaviour
Brad Potter, Monica Keneley, Phillip Cobbin, Graeme Dean, Patrick Ferguson, Cameron Esselmont	Wendy Green, Stuart Taylor	Philip Brown, Yezhen Wan, Leon Wong	Roger Willett	Beverley Jackling, Riccardo Natoli, Nick Sciulli, Salina Siddique	Philip Brown, John Preiato, Ann Tarca	John Dumay, Charl de Villiers	Subhrendu Rath, Mamunur Rashid	Prabanga Thoradeniya, Janet Lee, Rebecca Tan, Aldonio Ferreira
Discussant: Jayne Bisman	Discussant: Theroshen Vandiar	Discussant: Fang Hu	Discussant: Poonam Bir	Discussant: Lyn Daff	Discussant: Robert Czernkowski	Discussant: Sue (S.E) Yong	Discussant: Sandip Dhole	Discussant: Stewart Lawrence
A Longitudinal Study Of Corporate Collapse And Accounting Failure In Australia: Early 1890s To Early 2000s	The Impact Of Sustainability Assurance And Company Strategy On Investors' Decisions	Unintended Consequences Of Capping Ceo Compensation: Evidence From China's State-owned Enterprises	Ifrs And Pro Forma Earnings Disclosures: Determinants And Consequences	Developing Accounting Students' Listening Skills: Barriers, Opportunities And A Balanced Approach	Understanding Ifrs Adoption: A Review Of Current Debate And Consequences	The Impact Of Risk Management And Audit Characteristics On Corporate Tax Aggressiveness: An Empirical Analysis	Managerial Entrenchment And Corporate Cash Holdings	
Garry Carnegie, Brendan O'Connell	Mandy Cheng, Wendy Green, John ko	Fang Hu, Reza Monem	Lance Malone, Marvin Wee, Ann Tarca	Gerard Stone, Margaret Lightbody, Rob Whait	Muhammad Houqe, Matt Kesteren , Peter Clarkson	Grant Richardson, Grantley Taylor, Roman Lanis	KIN WAI LEE	
Discussant: Amanda Carter	Discussant: Paul Coram	Discussant: Sherena Buckby	Discussant: Peta Stevenson-Clarke	Discussant: Nick Sciulli	Discussant: Prem Yapa	Discussant: Dean Hanlon	Discussant: Peter Silhan	

2012 AFAANZ Conference Technical Program

Morning Tea — Pre Function Area Central
Monday 2 July 10.00 am - 10.30 am

Plenary session 1 - Lee Parker — Promenade Room
Monday 2 July 10.30 am - 12.00 pm

MONDAY 2 JULY 12.00 PM - 1.00 PM					
M9 Meeting Room	M1 Meeting Room	M3 Meeting Room	M6 Meeting Room	M5 Meeting Room	Promenade Room
ACCOUNTING HISTORY Accounting History/AIS forum Moderator: Jane Hronsky	AUDITING Audit forum Moderator: Robyn Moroney	EDUCATION Education forum Moderator: Marie Kavanagh	FINANCE Finance/Tax forum Moderator: Au Yong Hue Hwa	FINANCIAL ACCOUNTING Financial Accounting forum Moderator: Helen Irvine	MANAGEMENT ACCOUNTING Management control systems Moderator: Jennifer Grafton
Exploring Hegemonic Change In China: A Case Of Accounting Evolution Lina Xu, Corinne Cortese, Ying Zhang	The Relation Between Auditor-provided Tax Service Fees And Audit Fees After The Sarbanes-oxley Act Robert Halperin, Kam-Wah Lai	Development Of Accounting Education And Accreditation In Thailand During The Last Decade Prem Yapa, Chaimongkon Pholkeo	Cultural Diversity And Tax Compliance Of Small And Medium Sized Business Operators Sue (Siew Eng) Yong, Nthati Rametse	Do Stock Market Investors Use The Ipo Prospectus's Risk Factors Section? Australian Evidence Rui Ding	Reconceptualizing Interactive Control: A Focus On It Project Control Steven Fraser, Kerry Jacobs
Strategy And The Accounting Profession: Towards A More Corporate Business Model? Linda Turner	Evolution Of Value For Money (vfm) Auditing In The State Audit Office Of Victoria, Australia. Sunil Dahanayake, Kerry Jacobs	Cultural Constraints To Accounting As A Career Choice For Indigenous Australians Ali Rkein, Hassan Rkein	Liquidity Creation, Banking Reform And Bank Performance In China Adrian C.H. Lei, Zhuoyun Song	How Important Are Cash Flow Forecasts? Sandip Dhole, Ananda Pal	Control Of Wholly Owned Foreign Subsidiaries: An Integrated Approach Francesco Giacobbe, Zoltan Matolcsy, James Wakefield
		Beyond The Expectation Gap: The Roles Of State And University In The Over-supply Of International Accounting Graduates In Australia Suzanne Ryan, Hock-Thye Chan			Management Control Systems And Performance In Australian Inter-organizational Relationships: The Role Of Trust Fengfei (Andy) Wang, Maria Dyball

Lunch — Pre Function Area Central
Monday 2 July 1.00 pm - 2.00 pm

2012 AFAANZ Conference Technical Program

MONDAY 2 JULY 2.00 PM - 3.30 PM							
Promenade Room	M6 Meeting Room	M1 Meeting Room	M5 Meeting Room	M3 Meeting Room	M10 Meeting Room	M2 Meeting Room	M8 Meeting Room
EDUCATION	FINANCE	AUDITING	ETHICS	INTERNATIONAL ACCOUNTING	MANAGEMENT ACCOUNTING	FINANCIAL ACCOUNTING	PUBLIC SECTOR/NOT FOR PROFIT ACCOUNTING
Academic performance indicators	Asset pricing/ Alternative investments	Behavioural perspectives on internal and external auditing	Ethics, auditors and earnings management	IFRS and Quality of Financial Reporting	Measuring, Managing and Motivating Performance	Regulatory reform	Stakeholders and accountability
Moderator: Paul Wells	Moderator: Paul Lajbcygier	Moderator: David Hay	Moderator: Phil Hancock	Moderator: Ann Tarca	Moderator: Kim Langfield-Smith	Moderator: Brad Potter	Moderator: Zahirul Hoque
A Comparison Of Libyan And Australian Students' Perceptions Of Empowerment In Accounting Courses	Drivers Of Australian Housing Affordability In The Last Quarter Century: An Autoregressive Distributed Lag Approach	The Effectiveness Of Flexible Working Arrangement And Stress Management Training In Mitigating Auditor's Burnout: An Experimental Study	A Model Of Whistle-blowing Intentions Among External Auditors	A Meta-analysis Of Ifrs Adoption And Financial Reporting Quality	The Effects Of Multidimensional Performance Measurement Systems On Employee Motivation And Performance	Regulatory Reform, Alternative Sources Of Earnings-related Information And The Market Reaction To Firm-based Earnings-related Disclosures	Communicating The Financial Impact Of The Gfc: A Study Of The Annual Reports Of Australian Nfp Aid And Development Organisations
Wahida Zraa, Marie Kavanagh2 , Melissa Morgan	Andrew Worthington, Helen Higgs	Intiyas Utami, Supriyadi	Philmore Alleyne, Mohammad Hudaib, ROSZAINI HANIFFA	Kamran Ahmed, Keryn Chalmers, Hichem Khlif	Ketvi Roopnarain, Chong M. Lau	Keitha Dunstan, Thu Phuong Truong	Kshitij Khanna, Helen Irvine
Discussant: Paul Wells	Discussant: Paul. Lajbcygier	Discussant: David Hay	Discussant: Graeme Wines	Discussant: Majella Percy	Discussant: Rachael Nash	Discussant: Mark Wilson	Discussant: Pavithra Siriwardhane
English-language Proficiency And The Academic Performance Of Postgraduate Accounting Students	Returns To Bidding Firms Around Acquisition Announcements: An Analysis Of Public, Private And Subsidiary Acquisitions In Australia	The Effects Of A Client's Political Connections On Auditors' Judgments	Auditor Independence And Client Economic Power: Qualitative Evidence And Propositions Involving Auditors' Emotions And Moral Reasoning	Do Dividends Signal Earnings Quality? An International Analysis	The Paradox Of Management Control And Employee Empowerment	The Comparability Of Financial Statements Over Time	Participation Mechanisms Within Ngo Accountability: An Examination Of Microenterprise Development Programs In Vietnam
Robert Inglis, Craig Deegan	SYED SHAMS, Abeyratna Gunasekarage, Sisira Colombage	Radzi Jidin, Gary Monroe	Carolyn Windsor, Marie Kavanagh	Wen He, Bohui Zhang	Rachael Nash, David Brown, Nicole Sutton	Brad Potter, Matt Pinnuck	Vien Chu, Belinda Luke
Discussant: Wahida Zraa	Discussant: Au Yong Hue Hwa	Discussant: Shannon Sidaway	Discussant: Mohammad Hudaib	Discussant: Nam Le	Discussant: Ketvi Roopnarain	Discussant: Poonam Bir	Discussant: Zahirul Hoque
Revisiting The Determinants Of Students' Performance In An Undergraduate Accountancy Degree Programme In Singapore	Risk And Return Of Illiquid Investments: A Trade-off For Superannuation Funds Offering Transferable Accounts	The Role Of The Internal Audit Function In Fraud Risk Management			Management Control Systems And Relational Performance In Inter-organizational Relationships: The Role Of Justice And Competence Trust	The Impact On Non-professional Users Of Prominent Positioning Of Non-statutory (gaap) In Australian Annual Reports	Stakeholder Prioritisation By Mayors Compared To Ceos: Evidence Concerning Local Government Infrastructure Assets Decisions
Poh-Sun Seow, Gary Pan, Joanne Tay	James Cummings, Katrina Ellis	Fenny Chuwardi, Nonna Martinov-Bennie, Renee Radich			Fengfei(Andy) Wang, Maria Dyball	Amber Johnson, Majella Percy, Peta Stevenson-Clarke, Robyn Cameron	Pavithra Siriwardhane, Dennis Taylor
Discussant: Robert Inglis	Discussant: Robert Faff	Discussant: Greg Shailer			Discussant: Ruvendra Nandan	Discussant: Thu Phuong Truong	Discussant: Belinda Luke

Afternoon Tea — Pre Function Area Central
Monday 2 July 3.30 pm - 4.00 pm

2012 AFAANZ Conference Technical Program

MONDAY 2 JULY 4.00 PM - 5.30 PM								
M2 Meeting Room	M10 Meeting Room	M6 Meeting Room	M1 Meeting Room	Promenade Room	M9 Meeting Room	M8 Meeting Room	M3 Meeting Room	M5 Meeting Room
CORPORATE GOVERNANCE	AUDITING	FINANCE	FINANCIAL ACCOUNTING	EDUCATION	PUBLIC SECTOR/NOT FOR PROFIT ACCOUNTING	INTERNATIONAL ACCOUNTING	FINANCIAL ACCOUNTING	CSR
Audit committees	Auditor switching, rotation and tenure	Capital markets	Conservatism	Curriculum content & design	Financial reporting in the public sector	IFRS Adoption	Political Markets	Social issues
Moderator: Sandra van der Laan	Moderator: Gary Monroe	Moderator: Elaine Hutson	Moderator: Tracy Artiach	Moderator: Kim Watty	Moderator: Belinda Luke	Moderator: Helen Kang	Moderator: Paul Mather	Moderator: Patricia McNicholas
Audit Committee Effectiveness In A Mandatory Disclosure Environment	A Tale Of Two Tails: A Quantile Regression Approach To Investigate The Effect Of Auditor Switches Across The Audit Quality Distribution	Does The Quality Of Governance Matter For Equity Market Risk? - Evidence From Emerging And Developed Equity Markets	Expense Disclosure And International Financial Reporting Standards In New Zealand	Student Motivation In First-year Accounting Subjects	Executive Compensation And Regulation Imposed Governance: Evidence From The California Non-profit Integrity Act (2004)	The Impact Of Debt Contracting On Conditional Conservatism Following The Mandatory Adoption Of Ifrs In Australia	Public And Private Interests In Lobbying For An Australian Reduced Differential Reporting Standard	Workplace Human Rights Reporting: A Study Of Australian Garment And Retail Companies
Ellie (Larelle) Chapple, Christine Jubb, Jenny (Jung-wha) Lee	Per Christen Tronnes, Leon Wong	Soo-Wah Low, Lain-Tze Tee, Si-Roei Kew	Lisa Crawford, David Lont, Tom Scott	Kate Ashman, Jane Hamilton	Sandip Dhole, Saleha Khumawala, Sagarika Mishra, Tharindra Ranasinghe	Helen Kang, Cheng Lai, Fiona Li, Richard Morris	Karen Handley, Elaine Evans, Sue Wright	Muhammad Azizul Islam, Ameeta Jain
Discussant: Alan Kilgore	Discussant: Peter Carey	Discussant: Tariq Haque	Discussant: Michaela Rankin	Discussant: Brad Potter	Discussant: Suresh Cuganesan	Discussant: Wei Lu	Discussant: Husam Aldamen	Discussant: Patricia McNicholas
Earnings Conservatism And Audit Committee Financial Expertise	The Relative Effects Of Audit Partner Tenure And Audit Firm Tenure On Audit Quality	Intraday Volatility Behaviour Of The Chinese Stock Index Futures Market	Are They All One? An Empirical Examination Of The Construct Validity O The Firm-level Conservatism Proxies.	The Jewels In The Curriculum – An Exploration Of Threshold Concepts In The Context Of Financial Accounting And Implications On Curriculum Design	Financial Reporting Of The Library Collections Of Australia's Public Universities, 2007-2010: The Chaos Continues	The Impact Of Ifrs Adoption Versus Non-adoption On Corporate Disclosure Levels In The Asian Region	What Users Of Financial Statements Of Non-publicly Accountable Entities Want	Rhetoric And Argument In Corporate Social Responsibility Communications: The Dirty Laundry Case
Nigar Sultana, J-L.W. Mitchell Van der Zahn	Elizabeth Carson, Adam Luc, Leon Wong	Yang Hou, Steven Li	Tracy Artiach, Peter Clarkson, Marie Olesen	Sonia Magdziarz, Paul Myers, Kevin Adams	Garry Carnegie, Shannon Sidaway, Brian West	Richard Morris, Isabelle Susilowati, Sidney Gray	Karen Handley, Elaine Evans, Sue Wright	Niamh M. Brennan, Doris M. Merkl-Davies
Discussant: Jenny (Jung-wha) Lee	Discussant: David Bond	Discussant: Yunyan Zhang	Discussant: Brett Govendir	Discussant: Beverley Jackling	Discussant: Andrew Worthington	Discussant: Jacqueline Birt	Discussant: George Tanewski	Discussant: Carolyn Windsor
The Relative Impact Of Mandatory Versus Voluntary Formation Of Audit Committees	Auditor Gender And Audit Quality		Acquisition Process Factors And Post-acquisition Performance		Infrastructure Reporting By Local Governments-an Investigation Of The Perceptions Of Annual Report Recipients And Preparers		The Association Between Accounting And Constituent Response In Political Markets	Social Audits: Creating Real Change Or Simply Sustaining 'business As Usual'?
Yige Ma, Alan Kilgore, Sue Wright	Shireenjit Johl, Peter Carey,		Sorin Daniliuc, Chris Bilson, Greg Shailer		Bikram Chatterjee,		Michael Bradbury, Tom Scott	Craig Deegan, Muhammad Azizul Islam

Discussant: Nigar Sultana	Arifur Khan, XIAOQING Li Discussant: Gary Monroe		Discussant: Victoria Clout		Monir Zaman Mir, Ian Eddie Discussant: Joanne Lye		Discussant: Irene Tutticci	Discussant: Ameeta Jain

MONDAY 2 JULY 5.30 PM - 6.00 PM
M6 Meeting Room
Accounting History Interest Group (SIG2) AGM

Happy Hour - Sponsored by the Institute of Chartered Accountants in Australia — Pre Function Area Central
Monday 2 July 6.00 pm - 7.00 pm

2012 AFAANZ Conference Technical Program

TUESDAY 3 JULY 8.30 AM - 10.00 AM							
M5 Meeting Room	M2 Meeting Room	M3 Meeting Room	M8 Meeting Room	Promenade Room	M9 Meeting Room	M1 Meeting Room	M10 Meeting Room
AUDITING Auditor specialisation/ Audit fees	CORPORATE GOVERNANCE Corporate governance regulation	CSR CSR	FINANCIAL ACCOUNTING Earnings Informativeness	EDUCATION Engaging the profession	CORPORATE GOVERNANCE Executive compensation and auditor choice	FINANCIAL ACCOUNTING GFC	MANAGEMENT ACCOUNTING Management Accounting in Context
Moderator: Greg Shailer	Moderator: Keitha Dunstan	Moderator: Craig Deegan	Moderator: Farshid Navissi	Moderator: Lorena Mitrione	Moderator: Jacqueline BIRT	Moderator: Andrew Jackson	Moderator: Robert Cornick
Auditor Industry Specialisation And Market Segmentation; Evidence From The Perth Mining Cashbox Market	Does Good Corporate Governance Enhance Accruals Quality During The Global Financial Crisis?	An Empirical Study Of The Global Reporting Initiative Disclosures In Australia, Brazil, Sweden And The U.s.	Changes Over Time In The Matching Between Revenues And Expenses: Australian Evidence	Continuing Professional Development In The Accounting Profession: Evidence From The Asia Pacific Region	Determinants Of Excessive Executive Compensation	Booms, Busts And Sentiment	Carbon Risk Management: A Comparative Case Study Of Two Companies Within The Australian Energy Sector
Andrew Ferguson, Gabriel Pundrich, Adrian Raftery	Husam Aldamen, Keith Duncan	Nga Li, Michaela Rankin, Jacqueline Birt	Kai Jin, Yaowen Shan, Stephen Taylor	Paul de Lange, Beverley Jackling, Themin Suwardy	Ling Mei Cong, Qinggang Wang, John Evans	Jeff Coulton, Tami Dinh Thi, Andrew Jackson	Shaun BUTTERWORTH, Nava Subramaniam, Michelle Phang
Discussant: Christine Jubb	Discussant: Kevin Plastow	Discussant: Muhammad Azizul Islam	Discussant: Pete Clarkson	Discussant: Lorena Mitrione	Discussant: Geoffrey Said	Discussant: John Milne	Discussant: Sandra Wallace
Observability Of Audit Fees, Initial Audit Fee Discounting, And Audit Quality	How Do Insider Trading Policies Affect The Information Content Of Insider Trades?	Fact Or Fiction: Are Csr Disclosures Credible? Cross-country Evidence	Mandatory Earnings Disaggregation And The Persistence And Pricing Of Earnings Components	Situated Learning In Accountancy: An Employer Perspective	Determinants Of Voluntary Board Remuneration Committee Formation And Composition	Managerial Overconfidence, Earnings Management And The Global Financial Crisis	Changes In Management Control And Firm Performance During The Transition To Privatisation: The Influence Of Contextual Factors
Xijia Su, Xi Wu	Millicent Chang, Marvin Wee	Steven Cahan, Charl De Villiers, Debra Jeter, Vic Naiker, Chris Van Staden	Elmar Venter, Steven Cahan, David Emanuel	Trevor Stanley	Pam Kent, Kim Kercher, James Routledge	Ahsan Habib , Jerry Sun, Steven Cahan, Mahmud Hossain	Bereket Redda, Jeltje Van der Meer-Kooistra, Pieter Jansen
Discussant: Karen Van Peursem	Discussant: Noor Hoque	Discussant: Jean Raar	Discussant: Farshid Navissi	Discussant: Meredith Tharapos	Discussant: Ling Mei Cong	Discussant: Yu Chuan Zhou	Discussant: Paul Andon
The Association Between Industry, Regional City Specialization And The Audit Fee Premium/ discount: Evidence From Hong Kong Sar, China	On The Efficacy Of Key Corporate Governance Recommendations In Mid-tier Companies: Window Dressing Or Value-adding?	The Ship Breaking Industry Of Bangladesh: An Exploration Of The Accountability Of The Shipping Companies.	The Informativeness Of Dividends And Franking Credits	The High School Accounting Curriculum: Friend Or Foe	Government Quality, The Adoption Of Ifrs And Auditor Choice: A Cross Country Analysis	The Global Financial Crisis And Fair Value Accounting: How Us Non-financial Companies Played The Measurement Game	The Impact Of Organizational Change On Western Management Accounting Practices Adoption
Jasmine Kwong, David Hay	Kevin Plastow, Gerry Gallery, Natalie Gallery	Moriom Ferdousi, Craig Deegan	Jeff Coulton, Caitlin Ruddock, Stephen Taylor	Paul Wells	Muhammad Houqe, Tony van Zijl, Reza Monem	Changlin Zhao, Stephen Haswell, Elaine Evans	Jeff Wu, Michelle Phang, Nava Subramaniam
Discussant: Stuart Taylor	Discussant: Keitha Dunstan	Discussant: Ha Pham	Discussant: Greg Clinch	Discussant: Trevor Stanley	Discussant: Ellie Chapple	Discussant: Mark Wilson	Discussant: Susan O'Leary

Morning Tea — Pre Function Area Central
Tuesday 3 July 10.00 am - 10.30 am

TUESDAY 3 JULY 10.30 AM - 12.00 PM
Promenade Room
Plenary session 2 - Stephen Brown
Moderator: David Lont

2012 AFAANZ Conference Technical Program

TUESDAY 3 JULY 12.00 PM - 1.00 PM				
M1 Meeting Room	M2 Meeting Room	M3 Meeting Room	M5 Meeting Room	Promenade Room
CSR CSR - Forum Moderator: Jacqueline Birt	FINANCE Finance/International accounting forum Moderator: Irene Tutticci	FINANCIAL ACCOUNTING Financial Accounting forum 2 Moderator: Alan Kilgore	MANAGEMENT ACCOUNTING Management Accounting forum Moderator: Carly Moulang	EDUCATION Teaching IFRS forum Moderator: Ann Tarca
Australia's Rollercoaster Ride To A Carbon Tax Rowena Rayner, Reza Monem	Development Of Accounting Regulation And Adoption Of Ifrs In Iraq Enas Hassan, Michaela Rankin, Wei Lu	The Impact Of Organizational Factors On Sbr Adoption In Australia Saiful Azam, Dennis Taylor	Factors Influencing The Implementation Of Activity-based Costing (abc) In A Thai Telecommunication Company Prem Yapa, Paweena Kongchan	Teaching Ifrs Forum Ann Tarca
The Value Relevance Of Corporate Social Responsibility Disclosure In The United Kingdom Marna De Klerk, Charl De Villiers, Chris Van Staden	The Relationship Between Household Financial Risk Attitudes And Market Conditions In Australia: Longitudinal Evidence Tracey West, Andrew C. Worthington	Real And Accrual Earnings Management Around Ipos: Evidence From Us Companies Ben-Hsien Bao, Richard Chung, Yanjun Niu, Steven Wei	Connecting Accounting And Innovation In Space And Time John Dumay, Lisa Marini	

Lunch — Pre Function Area Central
Tuesday 3 July 1.00 pm - 2.00 pm

2012 AFAANZ Conference Technical Program

TUESDAY 3 JULY 2.00 PM - 3.30 PM								
M5 Meeting Room	M10 Meeting Room	M3 Meeting Room	M2 Meeting Room	M1 Meeting Room	M8 Meeting Room	Promenade Room	M6 Meeting Room	M9 Meeting Room
AIS AIS Moderator: Stewart Leech	AUDITING Auditor rotation and audit quality Moderator: Sorin Daniliuc	CSR Climate change Moderator: Corinne Cortese	CORPORATE GOVERNANCE Corporate governance, risk management and litigation Moderator: Niamh Brennan	FINANCIAL ACCOUNTING GFC Moderator: Jacqueline BIRT	AUDITING Interlocked audit clients and firms / Voluntary assurance Moderator: Radzi Jidin	INTERNATIONAL ACCOUNTING International accounting issues Moderator: Mischa Ginns	FINANCE Market structure Moderator: Marvin Wee	FINANCIAL ACCOUNTING Pricing of Earnings Moderator: Peter Wells
Antecedents Of Organizational Knowledge Sharing: A Meta-analysis And Critique Candace Witherspoon, Jason Bergner, Cam Cockrell, Dan Stone Discussant: Steve Sutton	Another Look At Auditor Reputation: The Audit Failure Of Pricewaterhouse Coopers At Satyam Computer Services Sanjay Kallapur, Sandip Dhole, Partha Sarathi Mohapatra Discussant: Peter Roebuck	An Exploratory Study Of Carbon Efficiency In Australian Nger Reporting Companies Wei Qian Discussant: Corinne Cortese	Corporate Governance And Securities Disclosure Enforcement Litigation Victoria Clout, Ellie Chapple, David Tan Discussant: Niamh M. Brennan	An Analysis Of The Timeliness And Nature Of Profit Warnings In The Aftermath Of The Global Financial Crisis Amedeo Pugliese, Erin O'Reilly, Gerry Gallery Discussant: Jacqueline Birt	Choosing An Auditor: Is It A Club For The Well-connected? Christine Jubb, Keith Houghton Discussant: Radzi Jidin	Analyst Coverage And Audit Fees: International Evidence Youngdeok Lim, Gary Monroe, Sutrisno Suwardi Discussant: Dianne Massoudi	Comparing The Information Content Of Stock Trades: An Adaptive Lasso Approach Wang Chun Wei, Quan Gan Discussant: Marvin Wee	Modelling The Relationship Between Market And Accounting Values Of Australian Listed Companies Victoria Clout, Roger Willett Discussant: Sandip Dhole
Nonprofessional Investors' Perceptions Of The Incremental Value Of Continuous Auditing Uday Murthy, Maia Farkas Discussant: Carlin Dowling	Audit Quality And Analyst Forecast Accuracy Ava Wu, Mark Wilson Discussant: Michael De Martinis	Changes In The Nature Of Climate Changes Disclosures: Australian Perspective Maya Purushothaman, Ross Taplin Discussant: Amanda Carter	Corporate Litigation And Corporate Governance Restructuring Yossi Aharony, Chelsea Liu, Alfred Yawson Discussant: Sue Wright	The Impact Of Corporate Governance On The Restrictiveness Of Covenants Used In Private Debt Contracts Intan Abu Bakar, Paul Mather, George Tanewski Discussant: Qingbo Yuan	Determinants For Voluntary Internal Control Assurance: Evidence From China Lu (Kimmy) Wang, Barry Cooper, Nava Subramaniam, Li Liu Discussant: Jenny Stewart	Compliance With Ias 36, Impairment Of Assets: An Analysis Of Transitional Economies Suresh Ramachandra, Alexander Tsoy Discussant: Youngdeok Lim	Forecasting Stock Returns Using Investor Flows Under Short-sales Constraints Paul Tacon, Jason Hall Discussant: Elaine Hutson	Volatility And Risk-relevance Of Comprehensive Income SHAHWALI KHAN, MICHAEL ERIC BRADBURY Discussant: Farshid Navissi
Relationship Satisfaction In B2b E-commerce Trading Partnerships: The Countervailing Effects Of Risk And Trust Clark Hampton, Steve Sutton, Vicky Arnold, Deepak Khazanchi Discussant: Dan Stone	When Does The Reputational Capital Of Traditional Accounting Profession Pay?--evidence From The Emerging Ghg Assurance Market Shan Zhou, Wendy Green, Roger Simnett Discussant: Kam-Wah Lai	Stakeholder Pressures And Climate Change Disclosure: Australian Evidence Shamima Haque, Muhammad Azizul Islam Discussant: Charl de Villiers	Risk Management Disclosure In Australian Publicly Listed Companies Jiacheng (Angela) Ma, Sherrena Buckby, Gerry Gallery Discussant: Nava Subramaniam	The Role Of Accounting Information In The Debt Market During The Financial Crisis Ronny Karl Hofmann, Christoph Watrin Discussant: Oludimu Ehalaiye	The Effect Of Audit Committee Member–audit Partner Interlocks On Audit Quality Sarowar Hossain, Gary Monroe, Mark Wilson, Christine Jubb Discussant: Gumter Leng	Impair Or Not To Impair? A Cross Country Study Of The Factors Affecting The Application Of Ias 36 Dianne Massoudi Discussant: Suresh Ramachandra	Price Effects Attributes In International Common Stocks Jerry Parwada, Donald Winchester Discussant: James Cummings	Institutional Investors, Risk/ return And Corporate Governance: Practical Lessons From The Global Financial Crisis. Marion Hutchinson, Michael Seamer, Ellie Chapple Discussant: Yunyan Zhang

Afternoon Tea — Pre Function Area Central
Tuesday 3 July 3.30 pm - 4.00 pm

2012 AFAANZ Conference Technical Program

TUESDAY 3 JULY 4.00 PM - 5.30 PM							
M5 Meeting Room	M1 Meeting Room	M9 Meeting Room	Promenade Room	M2 Meeting Room	M10 Meeting Room	M6 Meeting Room	M3 Meeting Room
CSR Environmental issues Moderator: Gillian Vesty	FINANCIAL ACCOUNTING Accounting Choice Moderator: Norman Wong	FINANCIAL ACCOUNTING Audit Functions and Earnings Quality Moderator: Nonna Martinov-Bennie	EDUCATION Challenges of the profession Moderator: Glenda Scully	CORPORATE GOVERNANCE Corporate governance, CEOs and shareholder concentration Moderator: Suresh Ramachandra	PUBLIC SECTOR/NOT FOR PROFIT ACCOUNTING Disclosure in the public sector Moderator: Ken Crofts	FINANCE Firm decisions and impact on firm value Moderator: Ray da Silva Rosa	INTERNATIONAL ACCOUNTING International accounting issues 2 Moderator: Roger Willett
Annual Report Responses To An Environmental Crisis: Oil Company Disclosures After The 2010 Gulf Of Mexico Oil Spill Kimberley Summerhays, Charl de Villiers Discussant: Gillian Vesty	Accounting Choice In The Presence Of Conflicting Incentives Kerrie Woodhouse, Paul Mather, Axel Schulz Discussant: Pam Kent	Audit Firm Rotation In The Public Sector: Implications For Earnings Quality Christofer Adrian, Sue Wright, Kym Butcher Discussant: Andrew Ferguson	Dominance Of Professional Accounting Bodies And Dependence Of Universities: The Case Of Accounting Education In Sri Lanka Samanthi Senaratne, Marie Cooray Discussant: Glenda Scully	Ceo Turnover And Internal Control Material Weaknesses Karen Lai, Ferdinand Gul, Beidi Li Discussant: Millicent Chang	An Investigation Of Fiscal Policy Disclosure Johan Arifin, Greg Tower, Stacey Porter Discussant: Graeme Wines	Is High Cash Flow A Blessing Or A Curse? Evidence From Bidders' Long-run Performance Peter Lam, Lin Li, Wilson Tong Discussant: Wang Chun Wei	Ifrs Adoption In Australia: The Case Of Reporting For Goodwill And Identifiable Intangible Assets Tami Dinh Thi, Helen Kang, Richard Morris, Wolfgang Schultze Discussant: Partha Mohapatra
The Informativeness Of Disclosures Under Australia's National Greenhouse And Energy Reporting Act Jeff Coulton, Wendy Green, Ran Tao Discussant: Zahra Borghei	Do Firms Substitute For Low Earnings Quality? Australian Evidence Elisabeth Sinnewe, Jennifer Harrison Discussant: Kerrie Woodhouse	The Role Of Agency Costs In The The Voluntary Adoption Of Xbrl-based Financial Reporting Michael De Martinis, Mehdi Khedmati, Farshid Navissi Discussant: Theroshen Vandiar	New Zealand Chartered Accountant Academic Requirements (2008-2011) – Was Change Needed? Sue Malthus, Carolyn Fowler Discussant: Deborah Delaney	Shareholder Concentration – A Significant Corporate Governance Variable In Emerging Economies, Evidence From Earnings Management Dharmendra Naidu, Arvind Patel Discussant: Suresh RAMACHANDRA	Reduced Disclosure Regime – A Look At The Impact On Australian Public Sector Robyn Pilcher, David Gilchrist Discussant: Ken Crofts	Impact Of Anonymity On Price Discovery: A Natural Experiment Alex Frino, Jane Chau Discussant: Ray da Silva Rosa	Russian Accounting System: History, Evolution, And The Ifrs Convergence Prospective Oksana Kim Discussant: Tami Dinh Thi
Embedding Sustainability In Capital Investment Appraisals: Theorising From A Transaction Cost Economics Perspective Gillian Vesty, Ting Lin Discussant: Bikram Chatterjee	Incentives For Prior Period Error Corrections Under Ias 8 Amanda Carrol, Pamela Kent Discussant: Elisabeth Sinnewe	Family Ownership And Discretionary Accruals Quality Tim Hasso, Keith Duncan Discussant: Sarowar Hossain	Perceptions Of Changes To Ca Programme: Practitioners' Perspectives Elizabeth Wheeler, Mary Low, Samkin Grant Discussant: Scott Copeland		The Impact Of Aasb1049 On The Comparability Of Australian Commonwealth, State And Territory Government Budget Balance Numbers Graeme Wines, Scarborough Helen, Phil Hellier Discussant: Paul Collier		

Pre-dinner drinks — Palladium Pre Function Area
Tuesday 3 July 7.30 pm - 8.00 pm

TUESDAY 3 JULY 8.00 PM - 11.30 PM
Palladium Rooms A & B
Conference Dinner