

2019 AFAANZ CONFERENCE

BRISBANE

PROGRAM

7-9 JULY 2019

BRISBANE, AUSTRALIA



Platinum Sponsor: Silver Sponsor:





2019 AFAANZ CONFERENCE PROGRAM

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Inspire Tomorrow's Difference Makers

A career in business and finance may help to open up a world of opportunity for your students.

There are various paths for students to make a difference with a career in business. Why should your students become a Chartered Accountant?

The Chartered Accountants Program (CA Program) has been designed to turn your students into difference makers.

This dynamic education program will help to equip them with the unique perspective, insight and diverse business, finance and leadership skills required to approach complex business challenges in a uniquely effective and ethical way.

Chartered Accountants ANZ is the only professional accounting body in Australia registered as a higher education provider by the Australian government and regulated by TEQSA (Tertiary Education Quality and Standards Agency).

Upon successful completion of the Program, graduates also hold an accredited and internationally recognised Graduate Diploma of Chartered Accounting (GradDipCA).

Find out more about our connection to 638,000 Chartered Accountants in 150 countries through the Chartered Accountants Worldwide network, and the CA Program, by visiting our stand at AFAANZ.

INSTITUTIONAL MEMBERS



Centre for Audit and Assurance Research
Research School of Accounting



Department of Accounting



Department of Accounting
Department of Finance



Department of Accounting,
Economics, Finance and Property



School of Accounting and Finance



School of Accounting



Department of Accounting



Department of Accounting
and Finance



College of Business,
Government and Law



Department of Accounting, Finance
and Economics



Discipline of Accounting
and Finance



Department of Accounting



Department of Financial
and Business Systems



Department of Accounting & Corporate
Governance and Department of Applied Finance
& Actuarial Studies



Department of Accounting
Department of Banking
and Finance



School of Accounting



School of Accountancy and School
of Economics and Finance



School of Accounting School of
Economics, Finance and Marketing



School of Business and Tourism



Department of Accounting,
Economics Finance and Law



Department of Financial and
Business Systems



Business College



School of Accounting and Finance



Department of Accounting
and Finance



Department of Financial and
Business Systems



Department of Accounting
Department of Finance



Discipline of Accounting



Department of Accounting
Department of Banking and Finance



Department of Accountancy
and Finance



Accounting Cluster
Finance Cluster



School of Commerce



School of Commerce



Discipline of Accounting
Discipline of Finance



Tasmanian School of Business and
Economics



Accounting Discipline Group



Department of Accounting



School of Accounting,
Economics and Finance



School of Accounting
and Commercial Law



Business School



School of Business

2018-2019 AFAANZ BOARD

AFAANZ PRESIDENTS

Professor Millicent Chang (Australia)
University of Wollongong

Professor Charl de Villiers
University of Auckland

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University of New South Wales

AFAANZ BOARD OF DIRECTORS

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Professor Baljit Sidhu
University of Sydney

Associate Professor Marvin Wee
Australian National University

EDITOR-IN-CHIEF

Professor Tom Smith
Macquarie University

MANAGER

Tim Jones
AFAANZ

Every effort has been made to present, as accurately as possible, all of the information contained in the program. Neither AFAANZ, the Technical Committee, The Conference Manager Pty Ltd, its Agents or Servants, nor the sponsors will be held responsible for any changes in the structure or content of the technical program and any general or specific information published relative to the program. AFAANZ reserves the right to change any or all of the content of this document. ©AFAANZ®2019. All rights reserved.

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University of Tasmania

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Associate Professor Marvin Wee
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WELCOME

ON BEHALF OF THE BOARD OF DIRECTORS, WE WOULD LIKE TO WELCOME YOU TO THE 59th ANNUAL AFAANZ CONFERENCE.

The AFAANZ mission is to promote and maintain excellence in the fields of pedagogy, practice, and policy in accounting, finance, and other related subjects through the development of teaching and research in Australia and New Zealand. The 2019 conference is an opportunity to advance this mission and to showcase the skills and contributions of our diverse membership.

Once again, we received a large number of research papers from across the world and across a broad range of topics. These include auditing, accounting education, accounting history, corporate governance, corporate social responsibility, finance, financial accounting, interdisciplinary accounting, international accounting, management accounting, public-sector/not-for-profit accounting, and tax. The broad scope of research streams continues to reflect our desire to ensure that AFAANZ reaches out to all accounting and finance academics in our region.

We thank all of you who have submitted papers and who have indicated your willingness to chair sessions and discuss papers. The conference continues to provide a variety of outstanding speakers and topics including keynote addresses from Professor Wayne Landsman, University of North Carolina, Chapel Hill; Professor Naomi Soderstrom, The University of Melbourne and Professor Roger Simnett, The University of New South Wales.

Our Special Interest Groups (SIGs) will also be holding their seminars at the conference. Most will be holding this on Saturday or Sunday, i.e., Auditing and Assurance, Accounting History, Financial Reporting, Qualitative Research in Accounting Network, Accounting Education, Public Sector and Not-For-Profit, Finance and Management Accounting. The Calibration of Learning Standards SIG will have their meeting on the 10th of July at Queensland University of Technology in Brisbane, Australia after the conference. The SIGs provide valuable professional development and excellent networking opportunities with leading members of the profession.



We would like to take this opportunity once again to thank our platinum sponsor, the Chartered Accountants Australia and New Zealand; and our silver sponsor, CPA Australia for their continued sponsorship of AFAANZ.

The conference is the culmination of the work of some very committed and selfless individuals who strive to ensure that the experience is one that you will enjoy and find inspirational. The AFAANZ Board thanks all who have worked so hard to put this very special conference together.

Charl De Villiers (New Zealand)

Millicent Chang (Australia)

Presidents

Tom Scott

Marvin Wee

Co-Chairs, AFAANZ Conference 2019 Technical Committee

Tim Jones

Manager

GENERAL INFORMATION

REGISTRATION

Please go to the registration desk located in the Ballroom Lobby area to collect conference materials.

Open times:

Sunday, 7 July 10:00am–6:00pm

Monday, 8 July 7:30am–5:30pm

Tuesday, 9 July 7:30am–5:30pm

MEETING ROOMS

The conference meeting rooms are located on the first floor at the Sofitel Brisbane.

SPEAKERS PREP ROOM

The speakers prep room is located in the Madeleine Room. Please ask the staff at the registration desk for directions.

Sunday, 7 July, 10:00am–5:00pm

Monday, 8 July, 7:30am–5:30pm

Tuesday, 9 July, 7:30am–4:30pm

Upon registration, all speakers will be directed to the speakers' prep room to load presentation material. As a speaker, you are responsible for your own material. It must be loaded correctly and checked into the speakers' prep room at least two hours prior to your presentation time. An audio/visual technician will be in the speakers' prep room at all times to assist. No personal laptops are permitted.

REFRESHMENT BREAKS

Refreshment breaks will take place within the trade exhibition area, located in Ballroom Lobby,

SPECIAL DIETARY REQUIREMENTS

Every effort has been made to accommodate all special dietary requirements however advance notification is required. If you did not provide this information at the time of registering, please notify the registration desk as soon as possible. Please make yourself known to venue staff during refreshment breaks.

NAME BADGES

All delegates will receive a name badge upon registration. This badge is the official pass and must be worn to obtain entry to all conference sessions, the trade exhibition area and social events.

GENERAL INFORMATION

PEOPLE WITH SPECIAL NEEDS

Every effort has been made to ensure people with special needs are catered for. Should you require any specific assistance, please advise the registration desk as soon as possible to enable us to make your time at the conference a pleasant and comfortable experience.

MESSAGE BOARD

A message board is located at the registration desk. Please check this from time to time to ensure that you pick up your messages. Urgent messages may be directed to the registration desk (Telephone Number +61 7 3835 3535) where conference management will do their best to find the recipient. However, it is normally best to have messages left at your hotel for collection.

MOBILE PHONES

Please turn off your mobile devices while you are in sessions.

CPD HOURS CLAIM

The Chartered Accountants Australia and New Zealand; and CPA Australia recognise that AFAANZ conference participation may count towards Continuing Professional Development (CPD) hours to the extent that learning activities have taken place. To claim your hours, you will need to maintain records confirming your participation, which may consist of receipts, attendance lists, or a confirmation notice from AFAANZ.



GENERAL INFORMATION

INSURANCE

Delegates are strongly advised to secure appropriate travel and health insurance. Delegate registration fees do not provide any such insurance coverage. The organising Committee and the conference office accept no responsibility for any loss in this regard.

SMOKING POLICY

Sofitel is a non-smoking hotel and has a 'no smoking' policy in all rooms. A cleaning fee of one night's room charge will be payable for smoking in your room. Smoking is permitted outdoors.



GENERAL INFORMATION

TRADE EXHIBITION AREA

Entry to the conference's comprehensive exhibition is included in delegate registration fees.

The trade exhibition is located in the Ballroom lobby and is open as follows:

Sunday, 7 July, 3:00pm–7:00pm

Monday, 8 July, 8:30am–6:30pm

Tuesday, 9 July, 8:30am–4:00pm

THE FOLLOWING ORGANISATIONS ARE EXHIBITING THIS YEAR:



Chartered Accountants Australia and New Zealand
www.charteredaccountantsanz.com



CPA Australia
www.cpaaustralia.com.au



Accounting Pod
www.accountingpod.com



Cengage Learning
www.cengage.com.au



McGraw-Hill Education
www.mheducation.com.au



MYOB
www.myob.com



Pearson
www.pearson.com.au



Routledge
www.routledge.com



SIRCA
www.sirca.org.au



Wiley
www.wiley.com



Xero
www.xero.com

SOCIAL FUNCTIONS

Entry to all social functions is by name badge and/or entry ticket. If you indicated your intention to attend a particular social function at the time of registration but are no longer able to attend, please advise the registration desk. Additional tickets for social functions can be purchased at the registration desk (subject to availability).

FIRST TIME CONFERENCE ATTENDEES

Sponsored by CA ANZ

Sunday 7th July from 5.30pm – 6.30 pm

Cuvee Lounge Bar

First-time conference attendees are encouraged to attend. You get to learn more about AFAANZ and meet with the AFAANZ Board members and CA ANZ representatives. You will have the opportunity to introduce yourself and socialize with each other. Drinks and canapes provided



WELCOME RECEPTION

Sunday, 7 July from 6.30pm to 7.30pm

Ann Street & Registration Lobby

Additional tickets: \$50.00

End your first day of the conference with a cold beverage and a bite to eat. This will give you the perfect chance to absorb your day, meet, and catch up with exhibitors.

NETWORKING HOUR

Sponsored by CA ANZ

Monday, 8 July at 6pm to 7pm

Ann Street & Registration Lobby

Additional tickets: \$50.00

The perfect opportunity to build new networks and enjoy the company of exhibitors, colleagues and peers in a relaxed and informal setting over drinks



CONFERENCE DINNER

Tuesday, 9 July

Ballroom Le Grand 2 and 3

Pre-Dinner drinks 7:30pm to 8pm

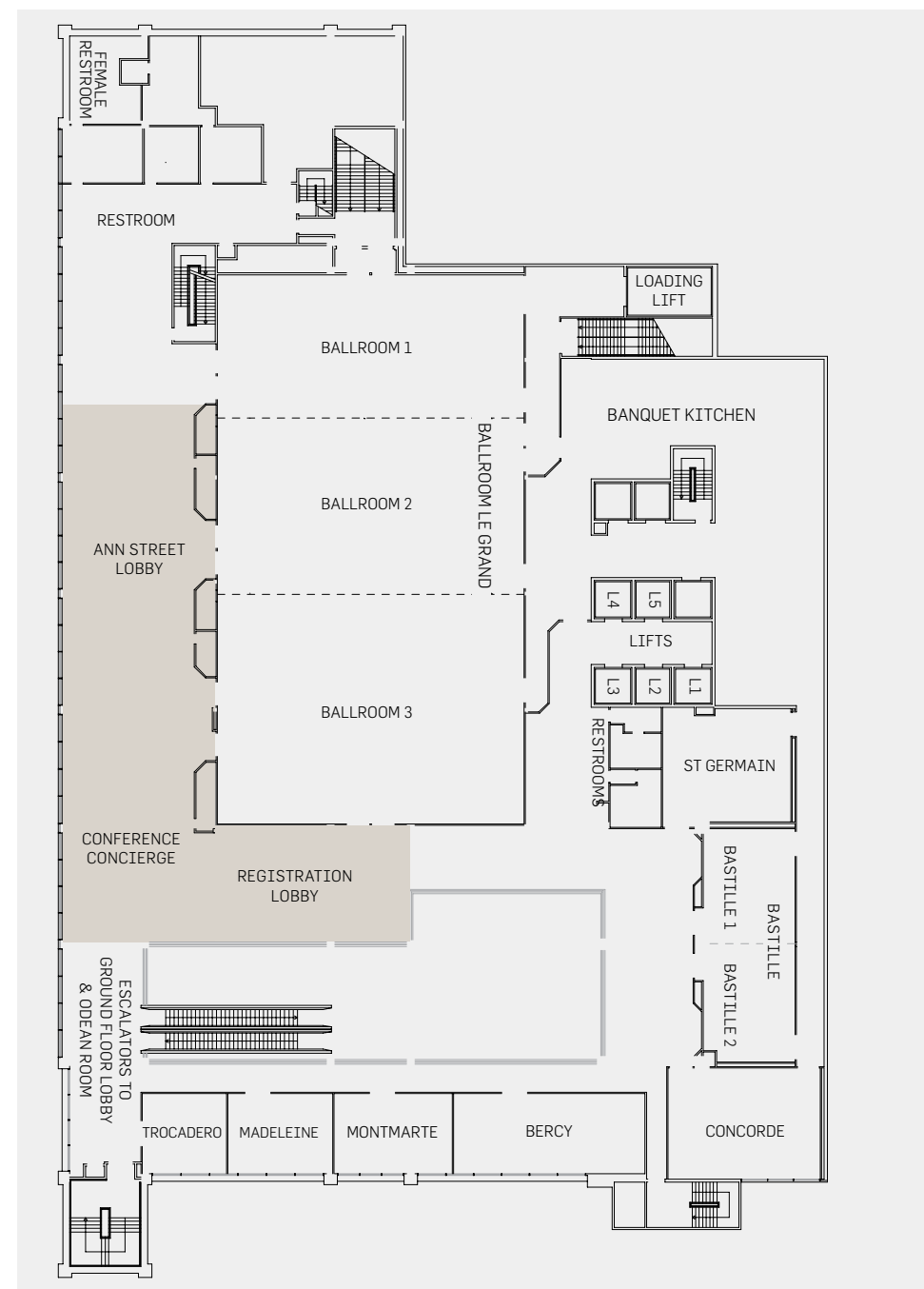
Dinner/Dance and Awards Ceremony 8pm to 11:45pm

Dress theme: Winter White

Additional tickets: \$140.00

Step out in your favourite white fashion and join the anticipated AFAANZ Awards Dinner — a night of celebration where the finalists and winners are recognised and announced. This evening will impress! All prices quoted are in Australian Dollars and are inclusive of GST.

SOFITEL HOTEL FLOOR PLAN



2020 AFAANZ CONFERENCE

5 - 7 July 2020 | Melbourne, Australia



CALL FOR PAPERS

Sponsored by



This is the first call for papers for the 2020 AFAANZ Conference to be held in Melbourne, Australia. Papers are invited in the broad areas of Accounting History, Asset Pricing, Auditing, Behavioural Finance, Corporate Finance, Corporate Governance, Corporate Social Responsibility, Critical Perspectives, Education, Finance, Financial Accounting, Interdisciplinary, International Accounting, Management Accounting, Public Sector/Not for Profit, Taxation and related topics.

Papers should conform to the style and format of Accounting & Finance, an AFAANZ journal. All papers will be subject to blind peer review so please ensure that there are no author details mentioned in your paper.

SUBMISSION OF PAPERS

Further details regarding the submission of papers will be made available in the September 2019 issue of the AFAANZ Newsletter and on the AFAANZ website www.afaanz.org

SUBMISSION DATE

Papers must be submitted by Monday, 10 February 2020, 5pm AEST. Late submissions will NOT be accepted under any circumstances so please allow adequate time to complete our online submission process.



BETA ALPHA PSI

Founded in 1919, Beta Alpha Psi is an honor organization for financial information students and professionals. There are over 300 chapters on college and university campuses with over 300,000 members initiated since Beta Alpha Psi's formation. All of our chapters are AACSB and/or EQUIS accredited. We are not a fraternity or sorority but an honors organization.

EVENT SPONSORS

WE ARE GRATEFUL TO THE FOLLOWING ORGANISATIONS FOR SPONSORING THE EVENTS BELOW:

FIRST TIME ATTENDEES MEETING

SPONSORED BY



NETWORKING HOUR

SPONSORED BY



BEST PAPER AWARDS:

AUDITING
SPONSORED BY



FINANCIAL ACCOUNTING
SPONSORED BY



PHILIP BROWN AWARD
SPONSORED BY



PETER BROWNELL
MANUSCRIPT AWARD
SPONSORED BY



ACCOUNTING EDUCATION
SPONSORED BY



2019 AFAANZ CONFERENCE PLENARY PANEL PROGRAM

PLENARY SESSIONS



PLENARY SESSION 1:

REBUILDING TRUST IN A PROFESSION UNDER PRESSURE: THE ROLE OF ACCOUNTING AND ASSURANCE RESEARCH

Sunday, 7 July, 2019. 3.00pm - 4:00pm
Room: Ballroom Le Grand 3

Roger Simnett is a Scientia Professor of Accounting at UNSW Sydney Business School and is the current Chair and CEO of the Australian Auditing and Assurance Standards Board, and a current member of the International Auditing and Assurance Standards Board, the New Zealand AUASB, the International Integrated Reporting Council technical task force, and the United Nations World Business Council for Sustainable Development assurance task force. He is recognised as a leading international auditing researcher whose research interests cover a range of international auditing/assurance issues, aimed at improving audit/assurance quality and making policy recommendations.

Roger's current areas of interests include improving the measurement and assurability of corporate reporting, both financial and nonfinancial disclosures. Roger's contribution to academia and the profession has been widely recognised, including being a recipient of the Order of Australia, inducted into the Australian Accounting Hall of Fame, a past recipient of the AFAANZ award for Outstanding Contribution to Accounting and Finance Research Literature and the Outstanding Contribution to Accounting and Finance Practice Award, and he is a Fellow of the Academy of the Social Sciences in Australia.

PLENARY SESSIONS



PLENARY SESSION 2:

FINANCIAL ACCOUNTING STANDARDS AND THE CONCEPTUAL FRAMEWORK

Monday 8 July, 2019. 11:00am - 12:30pm
Room: Ballroom Le Grand 3

Wayne Landsman is the KPMG Distinguished Professor of Accounting at the Kenan-Flagler Business School, the University of North Carolina at Chapel Hill. He has published over 70 articles in academic and professional journals, including *The Accounting Review*, the *Journal of Accounting Research*, the *Journal of Accounting and Economics*, *Review of Accounting Studies*, the *Journal of Financial Economics*, and the *Journal of Finance*, on topics dealing with the role of accounting information in capital price formation. Several of his scholarly papers have received recognition from the American Accounting Association, including the Notable Contribution Award (2012), the Deloitte Foundation Wildman Medal Award (1985 and 2016), and the AAA Financial Accounting and Reporting Section (FARS) Best Paper Award (2000, 2008, and 2014). Professor Landsman also received the 2014 AAA Outstanding Educator Award. He is currently an editor of *The Accounting Review*. Professor Landsman was president of FARS (1996-1997) and served on the Financial Accounting Standards Advisory Council, which advises the Financial Accounting Standards Board (1998-2001).

PLENARY SESSION 3:

PUTTING "SENSE" INTO ACCOUNTING RESEARCH

Tuesday 9 July, 2019. 11:10am - 12:40pm
Room: Ballroom Le Grand 3



Naomi Soderstrom is Deputy Head of Department and Professor of Managerial Accounting. She joined the Department of Accounting in 2012. Naomi received her PhD in Accounting and Information Systems from Northwestern University. Her primary research areas are managerial accounting and sustainability accounting. Naomi's work has appeared in major journals including *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Journal of the American Medical Association*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Journal of Management Accounting Research*, *Journal of Accounting, Auditing, and Finance*, and *Journal of Accounting and Public Policy* in the U.S. and *Accounting Organizations and Society* and the *European Accounting Review* in Europe. She is Editor of the *Journal of Managerial Accounting Research* and on the editorial boards of several other journals.

PANEL DISCUSSIONS

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PRESENTATION

– HOW WILL CYBER RISKS IMPACT THE FUTURE OF TRUST?

Sunday, 7 July 2019 – 4.45pm - 5.30pm

Room: Ballroom Le Grand 3

Speaker:

Geraldine Magarey, Leader, Research and Thought Leadership, CAANZ

AASB ACADEMIC UPDATE

Monday 8 July, 2019 – 1:20pm – 2:20pm

Room: Ballroom Le Grand 1

Speakers:

Clark Anstis, Technical Principal, AASB

Kris Peach, Chair and CEO, AASB

Dr Mukesh Garg, Research and Education Principal, AASB

THE ADVANTAGES (AND PITFALLS) OF PUBLISHING ACCOUNTING AND FINANCE RESEARCH IN LEGAL JOURNALS

Monday 8 July, 2019 – 2:30pm - 4:00pm

Room: Ballroom Le Grand 1

Moderator:

Professor Ellie Chapple, Queensland University of Technology

Speakers:

Dr Chelsea Liu, University of Adelaide

Professor Rosalind Mason, Queensland University of Technology

Professor Stephen Taylor, University of Technology Sydney

TECHNOLOGY FORUM - AN UPDATE ON TECHNOLOGY TOOLS, BUSINESS ANALYTICS AND DIGITAL DISRUPTION

Monday 8 July, 2019 – 4:30pm - 5:30am

Room: Ballroom Le Grand 1

Moderator:

Professor Jacqueline Birt, The University of Western Australia

Speakers:

Professor Keryn Chalmers, Dean, Swinburne Business School

Amir Ghandar, Assurance and Reporting Leader, CAANZ

Mark Levings, Higher Education Executive Publisher, Wiley Australia

Shailan Patel, Education Manager, MYOB

PANEL DISCUSSIONS

INSIGHTS INTO THE REVIEWING PROCESS - ASSOCIATE EDITORS' PERSPECTIVE

Tuesday 9 July, 2019 – 9:40am - 10:40am

Room: Ballroom Le Grand 1

Moderator:

Associate Professor Mark Wilson, Editor, Accounting and Finance

Speakers:

Associate Professor Andrew Jackson, Associate Editor, Abacus

Associate Professor Belinda Luke, Associate Editor, Accounting Research Journal

Professor Sue Wright, Associate Editor, Australian Journal of Management

INDIGENOUS ACCOUNTING PERSPECTIVES – WORKING TOGETHER FOR A SHARED FUTURE

Tuesday 9 July, 2019 – 2:30pm - 3.30pm

Room: Ballroom Le Grand 1

Moderator:

Professor Baljit Sidhu, University of Sydney

Speakers:

Dr Kerry Bodle, Griffith University

Dr Peni Fukofuka, Auckland University of Technology

Matthew Jones, Sager Business Advisory

PROGRAM AT A GLANCE

SATURDAY, 6 JULY

Rooms

AFAANZ Special Interest Group Symposia		
8:00-16:30	Accounting Education Special Interest Group (SIG5)	Ballroom Le Grand 1
8:30-14:00	Finance Special Interest Group (SIG7)	Bercy Room
8:45-16:30	Accounting History Special Interest Group Symposium (SIG2)	Bastille Room
8:45-16:30	Accounting Standards Special Interest Group (SIG3)	St Germain Room
18:00-21:30	Management Accounting Special Interest Group (SIG8)	Concorde Room

SUNDAY, 7 JULY

Rooms

AFAANZ Special Interest Group Symposia & Conference		
8:30-13:00	Qualitative Research in Accounting Network Interest Group (SIG4)	St Germain Room
8:30-12:30	Auditing and Assurance Special Interest Group (SIG1)	Bastille Room
9:30-12:00	Women's Mentoring Program	Bercy Room
13:00-17:00	Registration Desk Open	Ballroom Lobby
13:30-14:30	HoD Meeting	Bercy Room
14:30-15:00	Welcome to Country	Ballroom Le Grand 3
14:30-15:00	President's Welcome - Millicent Chang and Charl de Villiers	Ballroom Le Grand 3
15:00-16:15	Plenary Session 1 - Professor Roger Simnett	Ballroom Le Grand 3
16:15-16:45	Afternoon Tea	Ballroom Lobby
16:45-17:30	Chartered Accountants Australia and New Zealand Presentation - "How will cyber risks impact the future of trust?" Geraldine Magarey, Leader, Research and Thought Leadership, CAANZ	Ballroom Le Grand 3
17:30-18:00	First time AFAANZ Conference Attendees Meeting, Sponsored by CAANZ	Cuvee Lounge Bar
18:00-19:00	Welcome Reception	Ballroom Lobby

PROGRAM AT A GLANCE

MONDAY, 8 JULY

Rooms

9:00-10:30	CONCURRENT SESSIONS 1 – WITH DISCUSSANTS Audit Oversight and Standards Audit Distractions and Efficiency Corporate Finance and Litigation Risk Governance Actors Frontiers in CSR Education Control Systems and Managerial Behaviours Financial Accounting Public Sector/Not for Profit	St Germain Room Bastille Room 2 Bastille Room 1 Odean Room Ballroom Le Grand 2 Bercy Room Ballroom Le Grand 1 Concorde Room Trocadero
10:30-16:30	Research Interactive Sessions	Ballroom Lobby
10:30-11:00	Morning Tea Break	Ballroom Lobby
11:00-12:30	Plenary Session 2 - Professor Wayne Landsman	Ballroom Le Grand 3
12:30-13:20	Lunch	Ballroom Lobby
13:20-14:20	CONCURRENT SESSIONS 2 – WITHOUT DISCUSSANTS Panel Session: "AASB Academic Update" The Client Relationship CEO Behaviour/Executive Compensation Frontiers in Governance Banking and CSR Performance Innovative Teaching Information Production Interdisciplinary CSR Perspectives Management Control Systems	Ballroom Le Grand 1 St Germain Room Bastille Room 1 Odean Room Ballroom Le Grand 2 Bercy Room Bastille Room 2 Trocadero Concorde Room
14:30-16:00	CONCURRENT SESSIONS 3 – WITH DISCUSSANTS Panel Session: "The advantages (and pitfalls) of publishing accounting and finance research in legal journals" Key Audit Matters Audit Quality CEO Compensation Pay and Incentives Corporate Risk/ Business Cycle Disclosure and Contracting Integrated and CSR Reporting Critical and Interdisciplinary Perspectives	Ballroom Le Grand 1 St Germain Room Bercy Room Odean Room Bastille Room 1 Bastille Room 2 Concorde Room Ballroom Le Grand 2 Trocadero
16:00-16:30	Afternoon Tea	Ballroom Lobby
16:30-17:30	Panel Discussion: "Technology Forum - An Update on Technology Tools, Business Analytics and Digital Disruption"	Ballroom Le Grand 3
17:30-18:30	Networking Hour Sponsored by CAANZ	Ballroom Lobby

PROGRAM AT A GLANCE

TUESDAY 9 JULY

		Rooms
8:00-9:30	CONCURRENT SESSIONS 4 – WITHOUT DISCUSSANTS Audit and External Pressures Internal Audit Governance and Risk Debt Financing CSR in Developing Economies Technology and Markets Financial Reporting Banking, Debt Covenant, Family Power Accounting in a Changing World	St Germain Room Trocadero Odean Room Bastille Room 1 Ballroom Le Grand 2 Bastille Room 2 Concorde Room Ballroom Le Grand 1 Bercy Room
9:40 – 10:40	CONCURRENT SESSIONS 5 – WITHOUT DISCUSSANTS Panel Session: "How to be the reviewer you want to get? Insights from the Associate Editors" Audit and Experts Risk and Asset Management CSR and the Market The Academy and Identity Non-GAAP Earnings and Executives Restatement and Comparability Financial and Non-Financial Performance Effects Taxation	Ballroom Le Grand 1 St Germain Room Bastille Room 1 Ballroom Le Grand 2 Bercy Room Concorde Room Bastille Room 2 Odean Room Trocadero
10:40-16:30	Research Interactive Sessions	Ballroom Lobby
10:40-11:10	Morning Tea Break	Ballroom Lobby
11:10-12:40	Plenary Session 3 - Professor Naomi Soderstrom	Ballroom Le Grand 3
12:40-13:20	Lunch	Ballroom Lobby
13:20-14:20	CONCURRENT SESSIONS 6 – WITHOUT DISCUSSANTS Accounting History Audit and New Perspectives on Risk The Board and CEOs Mergers and Acquisitions CSR and the Market 2 Professionalism Personal Finance Evidence from Accruals and REM IFRS	Ballroom Le Grand 1 St Germain Room Odean Room Bastille Room 1 Ballroom Le Grand 2 Bercy Room Bastille Room 2 Concorde Room Trocadero

PROGRAM AT A GLANCE

TUESDAY 9 JULY

		Rooms
14.30-15.30	CONCURRENT SESSIONS 7 – WITHOUT DISCUSSANTS Panel Session: "Indigenous Accounting Perspectives – Working Together for a Shared Future" Extended Audit Auditor Characteristics and Audit Quality Family Businesses Business Diversification and Capital Management Measuring CSR Earnings Commodities and Futures Costing Systems	Ballroom Le Grand 1 St Germain Room Bercy Room Odean Room Bastille Room 1 Ballroom Le Grand 2 Concorde Room Bastille Room 2 Trocadero
15:30-16:00	Afternoon Tea	Ballroom Lobby
16:00-17:30	CONCURRENT SESSIONS 8 – WITH DISCUSSANTS Audit and Litigation Risk Climate Risk Governance Evidence from China Understanding Learning Costing and Innovative Contexts Economics of Disclosure Financial Markets Taxation Public Sector and Not-For-Profit Accounting SIG 6 Meeting	St Germain Room Ballroom Le Grand 2 Odean Room Bercy Room Trocadero Concorde Room Bastille Room 1 Bastille Room 2 Ballroom Le Grand 1
19:30-20:00	Pre-Dinner Drinks	Ballroom Lobby
20.00-23.59	Conference Dinner/Dance and Awards Ceremony	Ballroom Le Grand 2&3

TECHNICAL PROGRAM

SATURDAY, 6 JULY 2019

Rooms

8:00-16:30	Accounting Education Special Interest Group (SIG5)	Ballroom Le Grand 1
8:30-14:00	Finance Special Interest Group (SIG7)	Bercy Room
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SATURDAY, 7 JULY 2019

Rooms

8:30-13:00	Qualitative Research in Accounting Network Interest Group (SIG4)	St Germain Room
8:30-12:30	Auditing and Assurance Special Interest Group (SIG1)	Bastille Room
9:30-12:00	Women's Mentoring Program	Bercy Room
13:00-17:00	Registration Desk Open	Ballroom Lobby
13:30-14:30	HoD Meeting	Bercy Room
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14:30-15:00	President's Welcome - Millicent Chang and Charl de Villiers	Ballroom Le Grand 3
15:00-16:15	Plenary Session 1 - Professor Roger Simnett "Rebuilding trust in a profession under pressure: The role of accounting and assurance research"	Ballroom Le Grand 3
16:15-16:45	Afternoon Tea	Ballroom Lobby
16:45-17:30	Chartered Accountants Australia and New Zealand Presentation "How will cyber risks impact the future of trust?" Geraldine Magarey, Leader, Research and Thought Leadership, CAANZ.	Ballroom Le Grand 3
17:30-18:00	First time AFAANZ Conference Attendees Meeting, Sponsored by CAANZ	Cuvee Lounge Bar
18:00-19:00	Welcome Reception	Ballroom Lobby

MONDAY, 8 JULY 2019

Rooms

8:30-18:30	Exhibition Opens	Ballroom Lobby
9:00 - 10:30	CONCURRENT SESSIONS 1 – WITH DISCUSSANTS	
AUDIT OVERSIGHT AND STANDARDS Session Chair: Shan Zhou, University of Sydney The Effect of Audit Partner's Experience of An Oversight Quality Inspection On Audit Quality Jukka Karjalainen; Antti Fredriksson; David Hay; Robert Knechel; Lasse Niemi Discussant: Shan Zhou, University of Sydney Does The Length of The Cooling-Off Period Impact Audit Quality? Rebecca Mattocks; Ting-Chiao Huang; Robyn Moroney; Ashna Prasad Discussant: Stuart Taylor, University of New South Wales The Use of International Standards On Assurance Engagements (isaes) By Practitioners From Outside The Accounting Profession: Public Interest Or Risk To Legitimacy? Qingling Ge; Roger Simnett; Shan Zhou Discussant: Paul Coram, The University of Adelaide		St Germain Room
AUDIT DISTRACTIONS AND EFFICIENCY Session Chair: Yitang (Jenny) Yang, UNSW Sydney Examining The Variance Between Quoted and Reported Audit Fees Michael Bradbury; Tom Scott Discussant: Yitang (jenny) Yang, UNSW Sydney The Effect of Familiarity Between Team Members On Audit Quality and Audit Efficiency Christine Contessotto; Birgit Muskat Discussant: Michael Bradbury, Massey University Distracted Institutional Investors and Audit Risk Jingyu Yang; Hai Wu; Yangxin Yu Discussant: Masoud Azizkhani, University of Tasmania		Bastille Room 2
CORPORATE FINANCE AND LITIGATION RISK Session Chair: Hedy Jiaying Huang, School of Accountancy Corporate Gender Diversity and Employee Relations: Evidence From Labour Lawsuits Chelsea Liu Discussant: Jamie Tong, The University of Queensland Do Lawyers Matter In Initial Public Offerings? Thomas Bates; Jin Lv; Jordan Neyland Discussant: Chelsea Liu, The University of Adelaide Determinants of Market Reactions To Project Finance Approvals Andrew Ferguson; Matthew Grosse; Peter Lam Discussant: Janice How, Queensland University of Technology		Bastille Room 1

MONDAY, 8 JULY 2019

Rooms

GOVERNANCE ACTORS Session Chair: Jing Jia, University of Tasmania Shareholder Litigation and Insider Trading: Evidence From Derivative Lawsuits Jonathan Sangwook Nam; Sumi Jung; Susan Shu Discussant: Jing Jia, University of Tasmania The Impact of Audit Committee Skepticism and Reward Power On Auditor Communications With The Audit Committee Ganesh Krishnamoorthy; Arnold Wright; Nicole Wright Discussant: Reza Monem, Griffith University How Corporate Governance Actors Resist Regulation: A Strategic Action Fields Approach Damien Lambert Discussant: Karen Handley, University of Newcastle	Odean Room
FRONTIERS IN CSR Session Chair: Binh Bui, Victoria University of Wellington An Evaluation of Global Apparel Companies' Farm Animal Welfare Accountability Xinchen Zhao; Craig Deegan Discussant: Umesh Sharma, University of Waikato Towards The Development of A Framework For The Reporting of Useful Information About In-Vitro Fertilisation Success Rates As Disclosed By Australian Fertility Clinics Daniela Juric; Shannon Sidaway; Craig Deegan Discussant: Binh Bui, Victoria University of Wellington The Purpose and Value of Integrated Reporting To Key Stakeholders Caroline Bridges; Julie Harrison; David Hay Discussant: Johannes Dumay, Macquarie University	Ballroom Le Grand 2
EDUCATION Session Chair: Angela Hecimovic, University of Sydney The Profile of Accounting Education Research In Highly Rated Accounting Schools Brendan O'Connell; Paul de Lange; Greg Stoner; Allan Sangster Discussant: Lisa Barnes, Avondale College of higher Education Consolidating The Student Voice In An Accounting Adaptive Learning Resource Nikki Schonfeldt; Phil Hancock; Jacqueline Birt Discussant: Nicola J. Beatson, University of Otago Identity In The Transnational Classroom: The Student Perspective Meredith Tharapos; Brendan O'Connell Discussant: Phil Hancock, The University of Western Australia	Bercy Room

MONDAY, 8 JULY 2019

Rooms

CONTROL SYSTEMS AND MANAGERIAL BEHAVIOURS Session Chair: Leona Wiegmann, Monash University Interdependence and Management Control Packages-Systems: Actor-Network Theory Perspective Sameh Ammar Discussant: Belete Bobe, Deakin University Do Employee Narcissism and Job Discretion Improve Objective Job Performance Yu-Lin Chen; Meichu Huang Discussant: Habib Mahama, Qatar University CEO Overconfidence and Executive Bonus Target Ratcheting Jongwon Park; Sunyoung Kim Discussant: Leona Wiegmann, Monash University		Ballroom Le Grand 1
FINANCIAL ACCOUNTING Session Chair: Hayley Ma, University of Technology Sydney The Role of Product Markets In Asymmetrically Timely Gain and Loss Recognition: Evidence From The U.S. Oil and Gas Industry Ao Li Discussant: Andrew Jackson, UNSW Sydney Pension Plans' Funded Status Volatility and Its Implications For Bondholders Tsung-Kang Chen Discussant: Jesper Haga, Hanken School of Economics Value Relevance of Historical Cost and Fair Value Accounting Information Fan Yang; Baljit Sidhu; Jeff Coulton Discussant: Yaowen Shan, University of Technology Sydney		Concorde Room
PUBLIC SECTOR/NOT FOR PROFIT Session Chair: Sarah Adams, Australian National University From Contestation To Acceptance: The Institutionalization of Public-Private Partnerships (p3s) As A Management Practice In Canada and the US Michael Opara; Oliver Okafor; Akolisa Ufodike Discussant: Janet Lee, Australian National University Financial Disclosures: What do Donors Need? Ushi Ghoorah Discussant: Sarah Adams, Australian National University Understanding Universities Accountability Role In Furthering Research Within A Research Commercialisation Context Anil Narayan; John Stittle Discussant: David Gilchrist, University of Western Australia		Trocadero
10:30-11.00	Morning Tea Break	Ballroom Lobby

10:30-16:30	RESEARCH INTERACTIVE SESSIONS	
	<p>The Discharge of Social and Environmental Accountability: A Normative Model and Review of Practice Claire Horner</p> <p>Auditing Standards, Accounting Disclosure, and Information Asymmetry: Evidence From The U.K. Yaqoub Alduraywish; Reza Monem; Pran Boolaky</p> <p>Religion and Financial Reporting Violations: Evidence From China Liang Chang; Na Tan; Yushu Zhu</p> <p>Underwriting In The Australian Ipo Markets: Determinants and Pricing Alastair Marsden; Zoltan Murgulov; S. Ghon Rhee; Madhu Veeraraghavan</p> <p>What Matters In Cost of Debt: Audit Partner Public-Client Specialization Or Busyness? Kanyarat Sanoran</p> <p>Forecasting Electricity Spot Pricing In Queensland's Electricity Markets: A Time Series Analysis Yasir Hamad Alsaedi; Gurudeo Anand Tularam; Victor Wong</p> <p>Development of A Model For Corporate Credit Rating: Evidence From Iran Seyedeh Samaneh Shahrokhi; Elnaz Vafaei; Mahnaz Mashayekh; Hanif Heidari</p> <p>Recent Evidence of Low-Balling In Australia Ashkan Mirzay Fashami; Reza Monem; Pran Boolaky</p> <p>Appropriateness of Global Industry Classification Standard Adaptation To Colombo Stock Exchange: The View of Listed Companies and Stock Broker Firms Dilakshi Perera; Ruwan Wijesinghe</p> <p>Price and Liquidity Effect On Stock Split: Empirical Evidence From Colombo Stock Exchange In Sri Lanka Shamini Premathilaka; Sandun Fernando; Ruwan Wijesinghe</p> <p>How Trust Is Both The Driver and Inhibitor In Not-For-Profit Sector Growth Strategies: The "lived Experience" of Merger and Acquisition Lisa Barnes</p> <p>Effects of Integrating CSR Information In Financial Reports On Investors' Firm Value Estimates Abdifatah Ahmed Haji; Paul Coram; Indrit Troshani</p> <p>Impact of Company Size and Financial Performance On CSR Disclosure and Performance: Using An Enhanced Gri-Based Measuring Tool Tricia Ong; Hadrian Djajadikerta</p>	Ballroom Lobby
11:00 - 12:30	Plenary Session 2 - Professor Wayne Landsman "Financial Accounting Standards and the Conceptual Framework"	Ballroom Le Grand 3
12:30 - 13:20	Lunch	Ballroom Lobby

13.20 - 14.20	CONCURRENT SESSIONS 2 – WITHOUT DISCUSSANTS	
	<p>Panel Session: AASB Academic Update Speakers: Clark Anstis, Technical Principal, AASB Kris Peach, Chair and CEO, AASB Mukesh Garg, Research and Education Principal, AASB</p> <p>THE CLIENT RELATIONSHIP Session Chair: Andrew Ferguson, University of Technology Sydney – UTS</p> <p>The Impact of Client Changes On Partner Fee Premiums Stuart Taylor</p> <p>Auditor-Client Mismatch, Auditor Change and The Selection For Big 4 Or Non-Big 4 Auditors Kam Wah Lai; Patrick W. Leung</p> <p>Audit Partner Multiple Client Expertise and Audit Report Lag Harjinder Singh; Md Ariful Islam; Nigar Sultana; Abhijeet Singh</p>	Ballroom Le Grand 1
	<p>CEO BEHAVIOUR/EXECUTIVE COMPENSATION Session Chair: Neda Todorova, Griffith University</p> <p>Back To School: How CEO Pre-Career Exposure To Religiosity Affects Firm Innovation Guoli Chen; Shuqing Luo; Yi Tang; Jamie Tong</p> <p>Executive Compensation and Debt---Do Investment Opportunities Matter? Nargess Golshan; Felix Chan; Lien Duong; John Evans</p> <p>Growth Market Share Matrix, CEO Relative Pay and Firm Performance Abeyratna Gunasekarage; Hoa Luong; Thanh Tan Truong</p>	St Germain Room
	<p>FRONTIERS IN GOVERNANCE Session Chair: Simone Domenico Scagnelli, Edith Cowan University</p> <p>Institutional Logics Perspective On Risk Governance: Deepwater Horizon Incident Nader Elsayed; Sameh Ammar</p> <p>Investigation of The Impact of Foreign Cultures On Corporate Environmental Disclosure: Evidence From Developing Country's Board of Directors Hang N.M. Le; Brendan O'Connell ; Maryam Safari</p> <p>Is Privacy A Delusion? – Multifarious Boundaries of Dutch Big Public Accounting Firms Kristina Linke; Sakshi Girdhar</p>	Bastille Room 1
	<p>BANKING AND CSR PERFORMANCE Session Chair: Sue Wright, University of Technology Sydney</p> <p>Corporate Response To Carbon Disclosure Scores and Performance Rankings Binh Bui</p> <p>Corporate Environmental Information Disclosure, Formal and Informal Institutions, and Bank Financing Qiang Li; Wenjuan Ruan; Huimin Shi; Erwei Xiang; Feida (frank) Zhang</p> <p>Corporate Social Responsibility of Banks: Firm Value, Profitability and Risks Grace Pei Lin Low; Charl de Villiers; Michelle Li</p>	Odean Room
		Ballroom Le Grand 2

MONDAY, 8 JULY 2019

Rooms

INNOVATIVE TEACHING Session Chair: David Bond, University of Technology Sydney Making A Game of Troublesome Threshold Concepts Kayleen Wood; Jennifer Harrison; Jacqueline Christensen Flipping Up Student Motivation Amrinder Khosa; Steven Burch Merging Lots and Hots: Theory, Reality and Practicality An Empirical Study of The Infusion of Subject-Specific Hots Within Core Accounting Coursework. Ananda Samudhram; Eu-Gene Siew; Jothee Sinnakkannu	Bercy Room
INFORMATION PRODUCTION Session Chair: Millicent Chang, University of Wollongong The Impact of Individual Managers' Forecasting Track Records On The Perceived Credibility of Management Earnings Forecasts Tej Kala; Greg Shailer; Mark Wilson Insightful Insiders: do Bond Market Returns Explain Insider Trading Around Debt Covenant Violation Disclosures? David Lont; Paul Griffin Information Production and Share Adjustment In Seasoned Equity Offerings Sturla Fjesme; Zhijing Lin; Jin Lv; Emma Schultz	Bastille Room 2
INTERDISCIPLINARY CSR PERSPECTIVES Session Chair: Maria Cadiz Dyball, The University of Sydney Future Orientation Vs Managerial Short-Termism: The Case of Integrated Reporting Terese Fiedler; Jia Bao Climate Change Adaptation Proactivity: A Behavioural Perspective Sugeeth Patabendige ; Nava Subramaniam; Jayanthi Kumarasiri +ustoo: Control Pathologies and Gender In East Asia Jenny Wang; Gary Monroe	Trocadero
MANAGEMENT CONTROL SYSTEMS Session Chair: Prabhu Sivabalan, University of Technology Sydney The Role of Management Control Systems In Managing Competing Institutional Logics Frank Yuelong Ma; David Gilchrist; Vincent Chong "Delivering Like A Swiss Clock": Balancing Effects of Financialization Through Lateral Relations Monica Wagner; Leona Wiegmann The Impact of University Executive Team Gender Diversity On Organisational Performance: Evidence From Australia Belete Bobe; Ayalew Lulseged	Concorde Room

MONDAY, 8 JULY 2019

Rooms

13.20 - 14.20	CONCURRENT SESSIONS 3 – WITH DISCUSSANTS	
Panel Session: "The advantages (and pitfalls) of publishing accounting and finance research in legal journals" Moderator: Professor Ellie Chapple, Queensland University of Technology Speakers: Dr Chelsea Liu, University of Adelaide Professor Rosalind Mason, Queensland University of Technology Professor Stephen Taylor, University of Technology Sydney	Ballroom Le Grand 1	
KEY AUDIT MATTERS Session Chair: Ashna Prasad, Monash Business School When do Investors Value Key Audit Matters? Robyn Moroney; Soon-Yeow Phang ; Xinning Xiao Discussant: Hien Hoang, UNSW Sydney Consequences of The Adoption of The Expanded Auditor's Report In Hong Kong Lin Liao; Miguel Minutti-Meza; Yun Zhang; Youli Zou Discussant: Szu-Fan Chen, The Hong Kong University of Science and Technology The Impact of Disclosing Key Audit Matters On The Audit Expectation Gap Paul Coram; Wang Leiyu Discussant: Ashna Prasad, Monash Business School	St Germain Room	
AUDIT QUALITY Session Chair: Christine Contessotto, Deakin University Audit Office Labor Market Proximity and Audit Quality Gladys Lee; Vic Naiker; Christopher Stewart Discussant: Christine Contessotto, Deakin University Do High-Quality Auditors Affect Non-GAAP Reporting? Zhuoan Feng; Jere Francis; Yaowen Shan; Stephen Taylor Discussant: Liz Rainsbury, Unitec Institute of Technology Common Auditor, Knowledge Transfer, and Audit Quality: Evidence From The Group Affiliated Firms Around The World Siwen Fu; Jeong Bon Kim Discussant: Neil Fargher, The Australian National University	Bercy Room	
CEO COMPENSATION Session Chair: Xiu-Ye Zhang, The Australian National University Does High Cash Compensation Compromise The Independence of Outside Directors? Evidence From Directors' Dissenting Votes Wen He; Jin-Hui Luo Discussant: Helen Spiropoulos, University of Technology Sydney Controllability of Risk and The Design of Incentive-Compensation Contracts Sterling Huang Discussant: Xiu-Ye Zhang, The Australian National University CEO Compensation In Early-Stage Firms: Evidence From Australian Mining Exploration Entities Thi Ngoc Ha Bui; Andrew Ferguson; Peter Lam Discussant: Jonathan Sangwook Nam, Hong Kong Polytechnic University	Odean Room	

MONDAY, 8 JULY 2019

Rooms

PAY AND INCENTIVES Session Chair: Tej Kala, The Australian National University Organization Capital and Executive Performance Incentives Mingze Gao; Henry Leung; Buhui Qiu Discussant: Jin Lv, Australian National University The Impact of Shareholder Litigation Risk On Equity Incentives: Evidence From A Natural Experiment Liu Zheng; Jingyu Yang; Yangxin Yu Discussant: Jin Zhang, Monash University Pay Discrimination and Innovation Productivity: Evidence From The Passage of State-Level Pay Secrecy Laws Jin Zhang; Huasheng Gao; Po-Hsuan Hsu Discussant: Lien Duong, Curtin University	Bastille Room 1
CORPORATE RISK/ BUSINESS CYCLE Session Chair: Hung Pham, La Trobe University Management Efficiency Uncertainty and Its Implications For Bondholders Yi-Jie Tseng; Tsung-Kang Chen Discussant: Shumi Akhtar, University of Sydney Liquidity Risk and Corporate Risk-Taking Rui Zhong; Yuan Wang; Jing-Zhi Huang; Huayi Tang Discussant: Sean Foley, University of Sydney Aggregate Book-To-Market Shocks and The Solow Residual Ahmed Abdalla Discussant: Victoria Clout, UNSW Sydney	Bastille Room 2
DISCLOSURE AND CONTRACTING Session Chair: Sandip Dhole, Monash University The Pricing of Disclosure Quality In The Bond Market Mark Wallis Discussant: Emily Wang, The Hong Kong University of Science and Technology Specialized Corporate Disclosures and Information Asymmetry In U.S. Capital Markets Masoud Azizkhani; Parveen P Gupta; Heibatollah Sami; Shen Xu Discussant: Mark Wallis, University of Queensland The Interplay Between Disclosure and Distance: Evidence From Equity Crowdfunding Ra-Pee Pattanapanyasat Discussant: Sue Wright, University of Technology Sydney	Concorde Room

MONDAY, 8 JULY 2019

Rooms

INTERGRATED AND CSR REPORTING Session Chair: Caroline Bridges, University of Auckland Independent Directors' Reputation Incentives and CSR Performance Eunice Khoo; Youngdeok Lim; Louise Yi Lu; Gary S. Monroe Discussant: Mohammad Muttakin, Deakin University The Unintended Consequence of Practicing Integrated Reporting: Evidence On Opportunistic Earnings Management Ava Wu; Shan Zhou Discussant: Caroline Bridges, University of Auckland Product Market Competition and Voluntary Corporate Social Responsibility Disclosures Ji Woo Ryou; Albert Tsang; Kun Tracy Wang Discussant: Lily Chen, University of Auckland		Ballroom Le Grand 2
CRITICAL AND INTERDISCIPLINARY PERSPECTIVES Session Chair: Vincent Bicudo de Castro, Deakin University Value As A Guide To Assessing Healthcare Improvement. But What Counts As 'Value'? William Maguire; Lyn Murphy Discussant: Vincent Bicudo de Castro, Deakin University Transnational Regulation and Expansion of Multinational Audit Firms To New Markets: The Case of China Dessalegn Mihret; Wei Lu; Wen Qu; Xu-Dong Ji Discussant: Jane Baxter, UNSW Sydney The Use of Financial Information In Managing A Small Business: A New Zealand Qualitative Study Paul Wells; Rab Nawaz Discussant: Ogan Yigitbasioglu, Queensland University of Technology		Trocadero
16.00 - 16.30	Afternoon Tea	Ballroom Lobby
16:30 - 17:30	Panel Discussion: "Technology Forum - An Update on Technology Tools, Business Analytics and Digital Disruption" Moderator: Professor Jacqueline Birt, The University of Western Australia Speakers: Professor Keryn Chalmers, Dean, Swinburne Business School Mr Amir Ghandar, Assurance and Reporting Leader, CAANZ Mr Mark Levings, Higher Education Executive Publisher, Wiley Australia Mr Shailan Patel, Education Manager, MYOB	Ballroom Le Grand 3
17:30 - 18:30	Networking Hour Sponsored by CAANZ	Ballroom Lobby

TUESDAY, 9 JULY 2019

Rooms

8:30-18:30	Exhibition Opens	Ballroom Lobby
9:00 - 10:30	CONCURRENT SESSIONS 4 – WITHOUT DISCUSSANTS	
AUDIT AND EXTERNAL PRESSURES Session Chair: Lin Liao, Southwestern University of Finance & Economics PCAOB International Inspections and The Big 4/non-Big 4 Audit Quality Differential for Non-US-Listed Foreign Public Clients Simon Fung; K.K Raman; Xindong Zhu Search for A Turnaround Savior: Can External CEO Succession Mitigate Going Concern Modifications? Iliyas Yusoff; Vic Naiker; Egor Evdokimov; Dhayani Kirubakaran Do Auditors and Institutional Investors Neutralize Entrenched Managers In Managing Earnings? Abdul Mohi Khizer; Vijaya Subrahmanyam		St Germain Room
INTERNAL AUDIT Session Chair: Peter Carey, Deakin University Internal Control Opinion Shopping at Partner Level: Evidence From China Jenna Yingjie Guo; Yingwen Guo; Steven Xu Zhang Does the Disclosure of Internal Control Deficiency Matter for Accrual Quality? Evidence from China Kebin Deng; Fang Hu; Gary Tian; Ziyang Zhong The Role of Management Trust and Corporate Culture in The Effectiveness of The Internal Audit Function Elnaz Vafaei; Harj Singh; Glennda Scully		Trocadero
GOVERNANCE AND RISK Session Chair: Harjinder Singh, Curtin University Tournament Incentives and Stock Price Crash Risk: Evidence from China Li Sun; Ahsan Habib; Hedy Jiaying Huang CEO Compensation and Earnings Management Nigar Sultana; Mir Muhibul Islam; Yeut Hong Tham Customer Concentration and Corporate Risk-Taking Diandian Ma; Yue Cao; Yizhe Dong; Li Sun		Odean Room
DEBT FINANCING Session Chair: Shumi Akhtar, University of Sydney The Usage of Debt Financing and CEO Power Kin Wai Lee The Effect of Market-Based Information Asymmetry Volatility on Firm Credit Risk Hui-Ju Kuo; Hsien-Hsing Liao; Tsung-Kang Chen The Effect of Credit Rationing on The Probability of Smes To Invest Agus Syarip Hidayat; Wee Ching Pok; Obaydin Ivan		Bastille Room 1

TUESDAY, 9 JULY 2019

Rooms

CSR IN DEVELOPING ECONOMIES Session Chair: Muhammad Jahangir Ali, La Trobe University The Diffusion of Corporate Sustainability Key Performance Indicators: A Study of a Developing Nation, Sri Lanka Prabanga Thoradeniya; Aldonio Ferreira; Janet Lee; Rebecca Tan Corporate Social Responsibility Disclosure, Business Group and Agency Costs: Evidence from India Rajiv Nair; Mohammad Muttakin; Arifur Khan; Nava Subramaniam; V S Somanath Moderating Effects of Family Business on Audit Committee Diligence and Firm Performance In An Emerging Market Kamilah Kamaludin; Sheela Sundarasan; Izani Ibrahim	Ballroom Le Grand 2
TECHNOLOGY AND MARKETS Session Chair: Sean Foley, University of Sydney Does Algorithmic Trading Alter the Information Environment? Evidence from Insider Trades Joey Yang; Yuyun Huang; Millicent Chang; Sirimon Treepongkaruna Effects of Lit and Dark Market Fragmentation on Price Discovery Jaroslaw (Jay) Majtyka Fintech Adoption and Its Impact on Bank Performance and Risk: South Asian Evidence Piyadasa Edirisuriya; Abeyratna Gunasekara; Hoa Luong	Bastille Room 2
FINANCIAL REPORTING Session Chair: Bryan Howieson, University of Adelaide Segment Real Options and Firm Performance Neal Arthur; Kaiying Ji; Chenyi Mao; Maiying Sui Which Proprietary Companies Should Provide General Purpose Financial Reports in Australia? Sue Wright; Karen Handley; Elaine Evans; Chris Meier Lobbying on The Direct Method Disclosures in The U.S. Chuan Yu	Concorde Room
BANKING, DEBT COVENANT, FAMILY POWER Session Chair: Martien Lubberink, Victoria University, Wellington Basel III and The Use of Loan Loss Provisions by Chinese Banks Lina (Zixuan) Li; Li Chen; David Emanuel; Mu Yang Family Power and Corporate Investment Efficiency Baban Eulaiwi; Ahmed Al-Hadi; Lien Duong; Grantley Taylor The Impact of IFRS On Private Debt Covenants: International Evidence Jingduan Li; Youngdeok Lim; Richard Morris	Ballroom Le Grand 1

TUESDAY, 9 JULY 2019

Rooms

ACCOUNTING IN A CHANGING WORLD Session Chair: Christine Helliar, University of South Australia An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms' Long-Term Stock Liquidity? Jee-Hae Lim; Vernon J. Richardson; Rod Smith Digital Transformation and Professional Services: Implications for The Accounting Profession Ogan Yigitbasioglu; Peter Green; Decca Cheung Compromises on Fair Value Accounting Under IFRS: Critical Moments in the Aftermath of The Global Financial Crisis Richard Pucci		Bercy Room
9:40 - 10:40	CONCURRENT SESSIONS 5 – WITHOUT DISCUSSANTS	
Panel Session: "Insights into the reviewing process - Associate Editors' perspective" Moderator: Associate Professor Mark Wilson, Editor, Accounting and Finance Speakers: Associate Professor Andrew Jackson, Associate Editor, Abacus Associate Professor Belinda Luke, Associate Editor, Accounting Research Journal Professor Sue Wright, Associate Editor, Australian Journal of Management		Ballroom Le Grand 1
AUDIT AND EXPERTS Session Chair: Tom Scott, Auckland University of Technology Migration, Ability and Audit Quality: Evidence from Audit Partners in China Wen He; Kevin Chao Li; Yi Si Are Corporate General Counsels 'gatekeepers' or 'facilitators'? Some Audit Fee Evidence Michael Michael; Gul Ferdinand A; Muhammad Jahangir Ali; Balachandran Muniandy External Auditors' Reliance on Management's Experts: The Effects of a Pre-Engagement Conversation and Past Auditor-Client Relationship Prerana Agrawal; Isabel Wang; David Woodliff		St Germain Room
RISK AND ASSET MANAGEMENT Session Chair: Geeta Duppati, University of Waikato Alliances in the Oil and Gas Industry: An Empirical Study of Farmout Agreements Luiz Fernando Distadio; Andrew Ferguson; Peter Lam Ownership Structure and Risk Management in China Yixiao Liu Product Markets and Corporate Asset Allocation Jyh-Bang Jou; Tan (Charlene) Lee		Bastille Room 1

TUESDAY, 9 JULY 2019

Rooms

CSR AND THE MARKET Session Chair: Greg Shailer, The Australian National University Do Investors Value Sustainability Factors of Performance and Disclosure? Anthony C. Ng; Zabiollah Rezaee Determinants of CSR Investment: Evidence from Europe Md. Borhan Uddin Bhuiyan; Hedy Jiaying Huang The Curious Case of Canadian Corporate Emissions Valuation David Lont; Paul Griffin; Caroline Pomare		Ballroom Le Grand 2
THE ACADEMY AND IDENTITY Session Chair: Lee Moerman, University of Wollongong The Challenges of being an Accounting Academic: What We Can Learn from the Literature Bricolage Warrick Long; Lisa Barnes; Maria Northcote; Tony Williams The Career Journeys of Female Accounting Academics - An Exploratory Study Yige Wu; Maria Cadiz Dyball Hello, I'm An Accountant Who Works At ...? How Social Identity Shapes Students' Career Choices Christine Helliar; Ani Suryani; John Medlin; Amanda Carter		Bercy Room
NON-GAAP EARNINGS AND EXECUTIVES Session Chair: Majella Percy, Griffith University Financial Controller Turnover: An Early Warning Sign of Deteriorating Financial Reporting Quality Junwei Lu; Sudha Krishnan; Yaoyao Liu; Xiaou Yu Non-GAAP Earnings and Executive Compensation: An Experiment Mark Brosnan; Keith Duncan; Tim Hasso; Janice Hollindale CFO Influence Over CEO and Quality of Non-GAAP Earnings Imran Haider; Saurav Dutta		Concorde Room
RESTATEMENT AND COMPARABILITY Session Chair: Baljit Sidhu, University of Sydney Financial Statement Comparability and Economic Policy Uncertainty Sandip Dhole; Li Liu; Gerald Lobo; Sagarika Mishra Financial Restatement and Reporting of Internal Control Weaknesses: Evidence from China Xudong Ji; Wei Lu; Wen Qu In Financial Statements We Trust: Institutional Investors' Stockholdings After Restatements Steven Cahan; Chen Chen; Lily Chen		Bastille Room 2

TUESDAY, 9 JULY 2019

Rooms

FINANCIAL AND NON-FINANCIAL PERFORMANCE EFFECTS Session Chair: Jennifer Grafton, University of Melbourne Disrupting Social Media Disruption Through Incentive Systems James Wakefield The Role of Scorecards in Supporting Relative Performance Evaluation and Implicit Incentives in Procurement Neale O'Connor; Jorge Romero; Anne Wu Performance Measurement System, Organizational Learning, Not-For-Profit, Drivers, Barriers Binh Bui; Ruiyan Li	Odean Room
TAXATION Session Chair: Grantley Taylor, Curtin University The Effect of Income Shifting Arrangements on The Implied Cost of Equity Capital: Evidence from U.S. Multinational Firms Grant Richardson; Grantley Taylor; Ivan Obaydin; Mostafa Monzur Hasan Tax Affiliations and Corporate Tax Savings: Chinese Evidence Chun Xiang Zhao; Leah Meng; Grantley Taylor; Grant Richardson Tax-Loss Selling in Microcap Firms On The Canadian TSX Venture Exchange Monica Axiak; Andrew Ferguson; Samuel Sherry	Trocadero

TUESDAY, 9 JULY 2019

Rooms

10:40-16:00	RESEARCH INTERACTIVE SESSIONS	
	Accounting History: A Future Core Subject of Accounting Curriculum in Chinese Higher Education? Tairan Huang; Daxin Wu; Jin Cui Risk Management Committee Corporate Environmental Performance and Financial Distress Likelihood Australian Evidence Jing Jia; Zhongtian Li The Legitimacy of Global Accounting Rules - Challenges from The View of Path-Dependence Theory Esther Pittroff The Effect of Misalignment of CEO Risk Tolerance and Corporate Governance Structures on Firm Performance Karel Hrazdil; Irene Gordon; Johnny Jermias; Xin Li Impact of ERP Utilisation and Segmental Reporting on Corporate Performance in The UK Context Nader Elsayed; Sameh Ammar; Ghassan Mardini Political Connections and Multinational Management Control System: Upper Echelons Perspective Sameh Ammar; Nader Elsayed Ownership, Innovation and Idiosyncratic Risk Geeta Duppati; Robert Faff; Hasibul Chowdhury; Martin Bai The Effect of Delegation, Rationalization and Ethical Climate on Misreporting: Evidence from the Financial Services Sector Vincent Chong Do Powerful CEOs Have Greater Cash Holdings? Md Ariful Islam; Nigar Sultana; Harjinder Singh; Imran Haider Critical Success Factors. A Decision-Making Framework for Business Succession In Family Businesses Lil Rodriguez Serna; Dorothea Maria Bowyer Mandatory and Voluntary Monthly Disclosure and Accounting Information Quality Chia-Chun Hsieh Connecting Causes to Effect in Accounting: A Set-Theoretic Contribution to Causation in Accounting Serge Agbodjo; Konan Seny Kan; Solomon George Zori The Impact of Audit Quality Reviews on Audit Fees of New Zealand Listed Companies Liz Rainsbury; Debbie Alexander van Dyk; David Hay; Wajira Dassanayake	Ballroom Lobby
10:40-11:10	Morning Tea Break	Ballroom Lobby

TUESDAY, 9 JULY 2019

Rooms

11:10-12:40	Plenary Session 3 - Professor Naomi Soderstrom "Putting "Sense" into Accounting Research	Ballroom Le Grand 3
12:40-13:20	Lunch	Ballroom Lobby
13.20-14.20	CONCURRENT SESSIONS 6 – WITHOUT DISCUSSANTS	
ACCOUNTING HISTORY Session Chair: Carolyn Fowler, Victoria University of Wellington The Principality of Hutt River: Using Accounting for Sovereignty Vincent Bicudo de Castro; Ralph Kober Accounting for Heritage Assets in Australian Museums: A 20-Year Long Persisting Paradox Paolo Ferri; Shannon Sidaway Moral Panic in Victorian Britain: The Emergence of Funeral Insurance Lee Moerman; Sandra van der Laan		Ballroom Le Grand 1
AUDIT AND NEW PERSPECTIVES ON RISK Session Chair: Robyn Moroney, Monash Business School Do Auditors Sufficiently Understand Misstatement Risk Kevin Li; Liuchuang Li; Kevin Li Voluntary Audit and Ownership Structure: International Evidence Sudipta Bose; Sarowar Hossain Auditors' Response to Asset Redeployability Ferdinand A Gul; Karen M Y Lai; Larry Li		St Germain Room
THE BOARD AND CEOS Session Chair: Wen He, University of Queensland Do Busy Boards Improve Audit Quality? Yeut Hong Tham; Nigar Sultana; Harjinder Singh CEO Power and Bank Default Risk Searat Ali; Jamshed Iqbal Board Member Financial Literacy Framework for NFPS Erick Outa; Ram Vemuri; Silpi Pant		Odean Room
MERGERS AND ACQUISITIONS Session Chair: Marvin Wee, The Australian National University Does Debt Financing Matter For M&A Gains? Nadia Massoud; Keke Song; Nam Tran Powerful Chief Executive Officers of Target Firms and Merger and Acquisition Outcomes Anna Loyeung; Zoltan Paul Matolcsy; Helen Spiropoulos; Kristina Vojvoda Toehold's as a Takeover Indicator and Investment Strategy - An Australian Study Simone Kelly; Ray McNamara; Sam Herlihy		Bastille Room 1

TUESDAY, 9 JULY 2019

Rooms

CSR AND THE MARKET 2 Session Chair: Rui Zhong, University of Western Australia	Ballroom Le Grand 2
The Relation Between Board Ethnic Diversity, CEO Power and Corporate Social Responsibility: Evidence from Australia Peter Truc do; Kathleen Herbohn	
The Value Relevance of Corporate Carbon Abatement Initiatives: A Comparative Analysis of the US, The UK and Australia Rong He; Le Luo; Abul Shamsuddin; Qingliang Tang	
Does Financial Market Punish for Decoupling Corporate Social Responsibility? Isabel-María García-Sánchez; Jennifer Martínez-Ferrero; Nazim Hussain; Sana Akbar Khan	
PROFESSIONALISM Session Chair: Liz Rainsbury, Unitec Institute of Technology	Bercy Room
Professional Communication Skills for Accounting Students: An Empirical Evaluation Keith Howson; Lisa Barnes; Warrick Long	
Designing Accounting Futures: Utilizing Design Futuring To Explore Ambiguity in Accounting Classrooms Nick McGuigan; Thomas Kern; Alessandro Ghio	
Learning Methods Undergraduate Accounting Students: Helping Identify the Achievement of Students' Competence Become Accounting Professionals Rizki Hamdani; Ayu Chairina Laksmi; Wirawan Hardinto	
PERSONAL FINANCE Session Chair: Tom Smith, Macquarie University	Bastille Room 2
Measuring the Potential Effect of Taxes on the Home Bias in New Zealand Pies Lee John; Alastair Marsden; Shaun McDowell	
Female Financial Advisers - Where Art Thou? Richards Daniel; Roberts Helen; Rosalind Whiting	
Barriers to Financial Advice Seeking and Wellbeing: A Review Steffen Westermann; Scott Niblock; Jennifer Harrison; Michael Kortt	
EVIDENCE FROM ACCRUALS AND REM Session Chair: Leye Li, UNSW Sydney	Concorde Room
Does Strength of Enforcement Lead to More Real Activities Management? – An Unintended Consequence of Stronger Enforcement Tien Nguyen; Asheq Rahman; Humayun Kabir	
State Ownership and Earnings Management in Highly-Valued Firms: Evidence from China Leye Li; Gary Monroe; Jenny Wang	
The Value of Boardroom Communication: Ethnic Directors' Out-of-Board Community Affiliations with other Board Members and the Quality of Accruals Samuel Cheung; Simon Yu Kit Fung; Bin Srinidhi	

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IFRS Session Chair: Neal Arthur, The University of Sydney The Information Quality and Value Relevance of Level 3 Fair Values Yan-Ting Lin Calculating the Effect of Employee Stock Options on Diluted Earnings Per Share Warrick van Zyl; Enrico Uliana Meta-Analysis of The Impact of Adoption of IFRS on Financial Reporting Comparability, Market Liquidity, and Cost of Capital Solomon Opare; Muhammad Nurul Houqe; Tony van Zijl		Trocadero
14.30-15.30	CONCURRENT SESSIONS 7 – WITHOUT DISCUSSANTS	
Panel Session: “Indigenous accounting perspectives – Working together for a shared future” Moderator: Professor Baljit Sidhu, University of Sydney Speakers: Dr Kerry Bodle, Griffith University Dr Peni Fukofuka, Auckland University of Technology Matthew Jones, Sager Business Advisory		Ballroom Le Grand 1
EXTENDED AUDIT Session Chair: Gladys Lee, The University of Melbourne Sourcing Arrangement for Internal Audit, External Audit Fee and Earnings Response Coefficient Yuen Teen Mak; Zinan Zhu; Chin Yang Low Assuring the Integrated Report: The Effects of Key Audit Matters and Combined Assurance on Investors’ Judgments Hien Hoang; Soon-Yeow Phang Audit Fees, Non-Audit Fees, and The Extended Auditor’s Report on the U.K. Listed Companies Yaqoub Alduraywish; Reza Monem; Pran Boolaky		St Germain Room
AUDITOR CHARACTERISTICS AND AUDIT QUALITY Session Chair: Sarowar Hossain, UNSW Sydney The Relation Between Clients’ Bankruptcy and Going-Concern Opinions: The Moderating Role of Auditor Tenure, Specialization, Reporting Conservatism and Fee Income Kam-Wah Lai Auditor Attributes and Its Association with Financial Distress: An Australian Context Ross Taplin; Harjinder Singh; Wahseem Soobratty Information Environment and Stock Price Synchronicity: Evidence from Auditor Characteristics Brian Mo Lam; Lina Li; Md Jahidur Rahman		Bercy Room

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FAMILY BUSINESSES SESSION CHAIR: MICHAela Rankin, Monash University Does Governance Matter for Family Firm Performance During The Global Financial Crisis Husam Aldamen; Keith Duncan; Simone Kelly; Ray McNamara Ruling Family Members in The Boardroom and Accounting Conservatism Jubran Alqahtani; Grantley Taylor; Lien Duong; Faisal Alsalthi Family Governance and Firm Performance: Exploring the Intermediate Effects of Family Functioning and Competitive Advantage Francesco Barbera; Tim Hasso; Thomas Schwarz		Odean Room
BUSINESS DIVERSIFICATION AND CAPITAL MANAGEMENT Session Chair: Phillip de Jager, University of Cape Town The Optimal Level of Business Diversification: Evidence from Singapore Aysha Akter; Larry Li Efficient Working Capital Management and Financial Constraints: A Text-Based Analysis Sandip Dhole; Sagarika Mishra; Ananda Pal Acquiring Divestors Giang Nguyen; Hung Pham		Bastille Room 1
MEASURING CSR Session Chair: Craig Deegan, RMIT University Does A Double-Compliant Sasb-Gri Reporting Work? Preliminary Perceptions by Us-Based Preparers. Simone Scagnelli; Laura Corazza; Ahmad Kodeih; Hadrian Djajadikerta The Association Between Management Control Systems and CSR Use: The Mediating Role of Market Orientation Faruk Bhuiyan; Rahat Munir; Kevin Baird Economic Consequences of CSR Reporting Regulations: A Review of Empirical Research Abdifatah Ahmed Haji; Paul Coram; Indrit Troshani		Ballroom Le Grand 2
EARNINGS Session Chair: Erwei Xiang, Edith Cowan University Internal Control Material Weaknesses and Financial Analysts’ Earnings Forecasts Wanyun Li Earnings Decomposition and Market Efficiency Miaodi Han; Andrew Jackson; Gary Monroe		Concorde Room

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COMMODITIES AND FUTURES Session Chair: Md Akhtaruzzaman, Australian Catholic University Commodity Futures Momentum: Economic Risks or Behavioural Bias? Robert Bianchi; John Fan; Tobias Forster-Wright Long-Run Reversal in Commodity Returns: Insights from Seven Centuries of Evidence Adam Zaremba; Robert Bianchi; Mateusz Mikutowski News Release and Volatility Spillover Effects in The Chinese Stock Index Spot Market and Index Future Market Xinmiao Zhou; Junru Zhang; Zhaoyong Zhang		Bastille Room 2
COSTING SYSTEMS Session Chair: Mandy Cheng, UNSW Sydney The Role of Organisational Social Capital in Budgeting Practices Umesh Sharma; Denise Frost; Stewart Lawrence Linkages Between Service Quality, Customer Satisfaction and Financial Performance in The Us Airline Industry Belaynesh Teklay; Kevin Dow; Jeffrey Wong; Yun Shen The Information Content of Cost Behavior Components: Evidence from Labor Market Flows Lianghui Wang; Wan Wongsunwai; Nir Yehuda		Trocadero
15.30-16.00	Afternoon Tea	Ballroom Lobby
16.00-17.00	CONCURRENT SESSIONS 8 – WITH DISCUSSANTS	
AUDIT AND LITIGATION RISK Session Chair: Yuyu Zhang, Queensland University of Technology Nuisance Shareholder Litigation and Unforgiving Auditors Szu-Fan Chen; Guoman She Discussant: Gary Monroe, UNSW Sydney Managerial Litigation Risk and Auditor Choice Leye Li; Gary Monroe; Jeff Coulton Discussant: David Hay, University of Auckland Workforce Environment and Audit Fees: International Evidence Xuan (Sean) Sun; Ahsan Habib; Md. Borhan Uddin Bhuiyan Discussant: Yuyu Zhang, Queensland University of Technology		St Germain Room

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CLIMATE RISK Session Chair: Eunice Khoo, Australian National University Managerial Ownership Structure and Carbon Transparency Yuan George Shan; Qingliang Tang; Junru Zhang Discussant: Xinning Xiao, Monash Business School The Value Relevance of a Firm'S Carbon Risk Profile Ingrid Millar; Peter Clarkson; Kathleen Herbohn Discussant: Martina Linnenluecke, Macquarie University Extreme High Surface Temperature Events and Equity Climate Risk* Paul Griffin; David Lont; Martien Lubberink Discussant: Eunice Khoo, Australian National University		Ballroom Le Grand 2
GOVERNANCE EVIDENCE FROM CHINA Session Chair: Damien Lambert, Monash University Online Voting and Minority Shareholders' Participation in Corporate Governance Ning Cai; Wen He Discussant: Jin Sug Yang, University of Technology Sydney CEOs' Political Connections and Detection of Corporate Fraud Ka Wai (Stanley) Choi; Wentao (Gabriel) Ma; Xiu-Ye Zhang Discussant: Nigar Sultana, Curtin University Job Hopping and Innovation Efficiency: Evidence from China Jing Jia; Zhongtian Li; Yuanyuan Hu Discussant: Damien Lambert, Monash University		Odean Room
UNDERSTANDING LEARNING Session Chair: Tairan Huang, University of Wollongong Where Does Confidence Come From? A Study of The Sources of Self-Efficacy Beliefs in Accounting Education. Nicola J. Beatson; David A. G. Berg; Jeffrey K. Smith Discussant: Meredith Tharapos, RMIT University The Effectiveness of Group Assessment Types in Developing Teamwork Skills Prerana Agrawal; Lyndie Bayne; Jacqueline Birt; Phil Hancock; Nikki Schonfeldt Discussant: Paul Wells, Auckland University of Technology The Use of Case Studies In Developing Students' Understanding of The Concept 'Material Misstatement' Prerana Agrawal; Lyndie Bayne; Jacqueline Birt; Nikki Schonfeldt Discussant: Glenda Scully, Curtin University		Bercy Room

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COSTING AND INNOVATIVE CONTEXTS Session Chair: Sameh Ammar, Qatar University Accounting for The Cost of Sports-Related Violence: A Case Study of The Politics of The Accounting Entity Jane Baxter; Martin Carlsson-Wall; Chua Wai Fong; Kalle Kraus Discussant: Sameh Ammar, Qatar University Misplaced Blame in Small DHBS: The Role of The Costing System Caroline Thirsk; Carolyn Fowler; Ken Bates Discussant: Anil Narayan, Auckland University of Technology The Relationships Between Management Control Systems Uses, Firms' Absorptive Capacity and Innovation Performance Habib Mahama; Peter Oyelere Discussant: Akolisa Ufodike, MacEwan University	Trocadero
ECONOMICS OF DISCLOSURE Session Chair: Karen Handley, University of Newcastle Disclosure Tone and Short-Selling Pressure: Evidence from Regulation-Sho Ankit Jain Discussant: Ava Wu, University of Sydney More Lemons, More Disclosure? The Jobs Act and Voluntary IPO Disclosure of Internal Controls Emily Wang Discussant: Ankit Jain, University of Queensland The Effect of Local Seniors on Earnings Management Jin Lv; Emma Schultz; Garry Twite Discussant: Ra-Pee Pattanapanyasat, Chulalongkorn University	Concorde Room
FINANCIAL MARKETS Session Chair: Hoa Luong, Curtin University Heterogeneity of Heterogeneous Belief Across Financial Markets and Stock Price Crash Risk Rui Zhong; Yangru Wu; Yiming Ma Discussant: Neda Todorova, Griffith University The Role of Economist Forecasts in Over-The-Counter Treasury Bond Markets Henry Leung; Robert James; Elvis Jarneic Discussant: Joey Yang, The University of Western Australia Financialization and De-Financialization of Commodity Futures: A Quantile Approach Robert Bianchi; John Fan; Neda Todorova Discussant: Tom Smith, Macquarie University	Bastille Room 1

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TAXATION Session Chair: Wei Hu, University of Technology Sydney Is Corporate Tax Avoidance Associated with Investment Efficiency? Mohammed Asiri; Ahmed Al-Hadi; Grantley Taylor; Lien Duong Discussant: Thea Voogt, TC Beirne School of Law, The University of Queensland Group Audits and Corporate Tax Aggressiveness Yi Fu; Elizabeth Carson; Youngdeok Lim Discussant: Leah Meng, Curtin University Discretionary Trust Accounting: Truth or Deception? Thea Voogt Discussant: Yi Fu, UNSW		Bastille Room 2
Public Sector and Not-For-Profit Accounting SIG 6 Meeting		Ballroom Le Grand 1
19.30-20.00	Pre-Dinner Drinks	Ballroom Lobby
20.00-21.45	Conference Dinner/Dance & Awards Ceremony	Ballroom Le Grand 2&3

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