



2021 CONFERENCE PROGRAM



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Discipline of Accounting



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WELCOME

ON BEHALF OF THE BOARD OF DIRECTORS, WE WOULD LIKE TO WELCOME YOU TO THE 61st 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 2021 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, technology 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 Gary Monroe, UNSW; and Professor Phillip Stocken, Tuck School of Business at Dartmouth.

Our Special Interest Groups (SIGs) will also be holding their seminars at 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; our Gold sponsor, CPA Australia; and our Bronze sponsor, MYOB, 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.

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Co-Chairs, AFAANZ Conference 2021 Technical Committee

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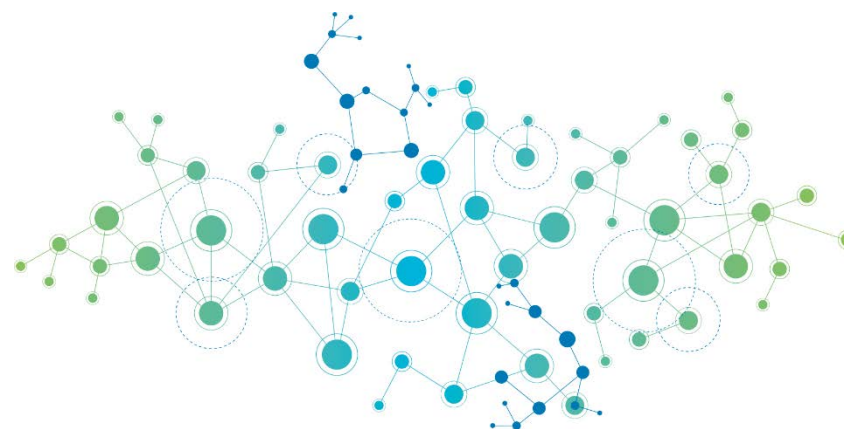
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**2021 AFAANZ
CONFERENCE**

**PLENARY PANEL
PROGRAM**



PLENARY SESSION 1: *Does Audit Quality Matter?*

Monday, 5 July, 2021. 11.15am -
13:05pm

Professor Gary Monroe is an internationally renowned researcher in auditing with an emphasis on audit judgment and the economics of auditing. His main research area of interest is auditing, but he also conducts research in banking and finance, financial accounting, business ethics and management accounting. With respect to research methods, Gary has published papers using archival, experimental, survey and qualitative research methods



PLENARY SESSION 2: *Disclosure Regulation*

Tuesday 6 July, 2021. 11:30am - 12:50pm

Phillip C. Stocken is Jack Byrne Professor of Accounting at the Tuck School of Business at Dartmouth College, having served on its faculty since 2003, where he served as Associate Dean for the MBA Program. He previously served on the faculty of the Wharton School at the University of Pennsylvania and was a visiting scholar at Stanford University. He practiced public accountancy with Ernst and Young, and is a member of the South African Institute of Chartered Accountants. He earned his BCom (Hons) and MCom degrees from the University of Witwatersrand and his Ph.D. from The Pennsylvania State University.

His research uses the models of economics, especially information economics, to study issues surrounding the credibility of management voluntary and mandatory disclosure, credit ratings, the influence of financial analyst behavior on investors, and the information properties of financial reports. He has published widely in peer-reviewed journals including *The Accounting Review*, *American Economic Review*, *Contemporary Accounting Research*, *Journal of Accounting & Economics*, *Journal of Accounting Research*, *Journal of Institutional and Theoretical Economics*, *RAND Journal of Economics*, and *Review of Accounting Studies*. He served as Editor of *The Accounting Review* and on the Editorial Board of *Review of Accounting Studies*. He has been a reviewer for leading journals in accounting, economics, and finance, and has served as a reviewer for the National Science Foundation. He was involved in the authorship of several responses to FASB and SEC proposals that were published in *Accounting Horizons*. He has presented research papers and discussed scholarship at over 140 conferences and university workshops around the world.

He has twenty-five years of teaching experience and has received a number of academic awards for excellence including the Tuck School Class of 2011 Award for Teaching Excellence and the Wharton School Graduate Division Miller-Sherrerd MBA Core Teaching Award (2002 and 2003).

PLENARY/PANEL DISCUSSIONS

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PLENARY ADDRESS

- CAPABILITIES FOR THE MODERN ACCOUNTANT: WHERE “TECHNOLOGY” MEETS “PROFESSIONAL”?

Monday, 5 July 2021 – 10.15am-11.00am

Presenter:

Simon Hann, Group Executive Education & Learning, CAANZ

TECHNOLOGY & THE PROFESSIONS PANEL

Monday 5 July, 2021 – 11:00am – 11.45am

Moderator:

Professor Jac Birt, University of Western Australia

Presenters:

Sunny Sirabas, General Manager Innovation, CAANZ

Dr Amanda White, UTS Business School

Dale Dixon, Head of Solution Consulting and Partnerships at MYOB

Jana Schmitz, Technical Advisor for Assurance & Emerging Technologies, CPA

MEETING WITH THE EDITORS

Monday 5 July, 2021 – 2:45pm - 4:00pm

Moderator:

Associate Professor Andrew Jackson, UNSW

Presenters:

Professor Gary Monroe, UNSW

Professor Baljit Sidhu, University of Sydney

Professor Beatriz Garcia Osma, University Carlos III of Madrid

CPA AUSTRALIA KEYNOTE ADDRESS

- TECHNOLOGY +: FURTHER CONSIDERATIONS

Tuesday 6 July, 2021 – 10:00am - 10:50am

Presenter:

Professor Emeritus Kim Watty, Deakin University

PLENARY/PANEL DISCUSSIONS

MYOB SPONSOR ADDRESS

HELPING STUDENTS START AND SUCCEED WITH MYOB

Tuesday 6 July, 2021 – 01.00pm - 1:50pm

Presenters:

Shailan Patel, Education Manager NZ, MYOB

Dr Julia Wu, University of Canterbury

Wendy Chang, Swinburne University

Tricia Andrews, Education Manager AU, MYOB

AUASB/NZAuASB SESSION

Tuesday 6 July, 2021 – 01.00pm - 1:50pm

Moderators:

Professor David Hay, University of Auckland

Associate Professor Noel Harding, UNSW

IASB Update

Tuesday 6 July, 2021 – 02.30pm - 3:45pm

Presenter:

Professor Ann Tarca, IASB Board Member

What is the New Normal Post 2020 for Women?

Wednesday 7 July, 2021 – 10.00am - 11:15am

Moderator:

Professor Millicent Chang, University of Wollongong

Presenters:

Dr Nigar Sultana, Curtin University

Dr Amanda White, UTS

Dr Jing Yu, University of Sydney

Associate Professor Thu Phuong Truong, Victoria University of Wellington

Professor Michaela Rankin, Monash University

SPECIAL INTEREST GROUPS

AFAANZ Special Interest Group Symposia		
Friday 2 July	Auditing & Assurance Special Interest Group	12.30pm – 3.00pm
Saturday 3 July	Financial Reporting Special Interest Group	10.30am – 3.00pm
Saturday 3 July	Accounting Education Special Interest Group	12.30pm – 4.15pm
	Public Sector and Not-for-Profit Special Interest Group	
Saturday 3 July	Accounting History Special Interest Group Symposium	2.30pm – 6.30pm
Sunday 4 July	QualRAN Special Interest Group	9.00am – 12.00pm
Monday 5 July	Management Accounting Special Interest Group	5.00pm – 6.30pm

CONFERENCE PROGRAM

Note that the conference program below was created on 21st June, and does not account for cancellations or moving of sessions. Please view the current program at:

<https://tcm.eventsair.com/QuickEventWebsitePortal/afaanz-2021/program/Agenda>

Monday, 5 July 2021						
10:00-10:05	AFAANZ Presidents Welcome					
10:05-10:15	CAANZ CEO Live Welcome					
10:15-11:00	CAANZ Plenary Address – Capabilities for the modern accountant: where ‘technology’ meets ‘professional’?					
11:00-11:45	Plenary Panel – Technology & the Professions					
11:50-13:05	Academic Plenary Session 1: Does Audit Quality Matter? (Professor Gary Monroe)					
13:15-14:30	Concurrent Sessions 1					
	Auditing	Corporate Governance	Corporate Finance	Financial Accounting	Financial Accounting	Education
	<i>Auditing and Tax</i> Book-Tax Conformity and The Demand for Auditor-Provided Tax Services: European Evidence Xuan Sean Sun; Ahsan Habib Tax Aggressiveness and Going-Concern Reporting Dale Fu; Elizabeth Carson; Youngdeok Lim Partner Audit Style: Self- and Cross-Contagion Pamela Kent; James Routledge	<i>Board of Directors</i> Nomination Committees In Australia and The Influence of Ceo Power Natalie Elms; Pamela Kent Who Cares About Director Fit In The Board? Director Distance from Their Peers as An Antecedent To Director Election Outcomes and Turnover. Sander de Groot; Mathijs van Peteghem; Dieter Smeuders Co-Opted Boards and Corporate Tax Avoidance Muhammad Jahangir Ali; Ghasan Baghdadi; Sudipta Bose; Lily Nguyen	<i>Corporate behaviour</i> The Cost of Corporate Social Irresponsibility For M&A Acquirers Reagan d'Souza; Choy Yeing (Chloe) Ho; Joey Yang Product Market Competition and Corporate Relocations: Evidence from The Supply Chain Chen Chen; Sudipto Dasgupta; Thanh Huynh; Ying Xia Hedging, Liquidity, and Productivity Guojun Chen; Zhongjin Lu; Siddharth Vij	<i>Corporate disclosure</i> Disclosure of Qualifying Information Luminata Enache; Lynn Li; Eddie Riedl; Scarlett Song Does Regulated Crowd Information Reduce Stock Price Synchronicity For Firms With Less Readable Disclosures? Nafiz Fahad; Asheq Rahman ; Thomas Scott Does Global Outsourcing Affect Corporate Customers' Voluntary Disclosures? Lili Dai; Rui Dai; Lilian Ng; Zihang Peng	<i>Financial reporting</i> Do Firms Anticipate Security Issues By Conservative Reporting? Sereeparp Anantavasilp; Carel Huijgen; Martien Lubberink Strategic Financial Reporting of Target Firms In Mergers and Acquisitions: Evidence From Non-GAAP Earnings Kerui Zhai Does Auditor Task-Specific Expertise Affect The Market Valuation of Level 3 Fair Value Adjustments? Evidence From Australian Real Estate Industry Mehnaz Laura; Asheq Rahman; Humayun Kabir	<i>Student Learning</i> The Effect of High School Accounting Study On The Self-Efficacy of Students Enrolled In A Tertiary Introductory Accounting Course Nicolas Choo; Peter Fieger; Paul Wells; Katie Tseng Do Self-Efficacy Beliefs and A Sense of Belonging Influence The Ability To Learn Accounting? Nicola Beatson; Paul Delange; Meredith Tharapos; Brendan O'Connell; Jeffery Smith; Steven Scott; Richard Greatbanks Factors Contributing To Student Attitude About Learning Outcomes When Engaging and Undertaking Assessment In Teams In Accounting Courses Bonnie Hampson; Marie Kavanagh

14:45-16:00	Concurrent Sessions 2						
	Interdisciplinary	Corporate Governance	Financial Accounting	Corporate Social Responsibility	Finance (Other)		Management Accounting
	Interdisciplinary Entering New Standard-Setting Domains: Faulty Scripting and The Development of Non-Financial Reporting Matthew Hall; Damien Lambert; Richard Pucci; Paul Thambar The Middle Way: The Applications of Financial Management In Buddhist Economics Perspective Jinendra Sandeepa; Hiruni Rathwatta "Let Me Get Back To You" - A Machine Learning Approach To Measuring Non-Answers Andreas Barth; Sasan Mansouri; Fabian Woebbecking	Compensation Australia's Say On Pay: The Long-Run Impact of The 'First-Strike' On The Pay-Performance Relation Abdulrahman Alhassun; Reza Monem Compensation Consultants and Performance Targets In Ceo Compensation Contracts Rebecca Bachmann; Sameera Rasool; Helen Spiropoulos National Culture and CEO Pay-Performance Link: An International Perspective Mitchell Free; Daifei (troy) Yao; Pamela Kent; Xin (Tracy) Qu	Corporate disclosure Market Reactions To Timing and Information of Mandatory Disclosures Prapaporn Kiattikulwattana; Ra-Pee Pattanapanyasat The Litigation Insurance Motivation of Risk Factor Disclosures and The Adverse Impact On Understandability: Evidence From Textual Analysis Ankita Marwaha Does The Level of Complexity In Accounting Standards Shape The Joint Role of The Audit Committee and The External Auditor? Ana Moraes; Inês Pinto	CSR Disclosure The Role of Sustainability Reporting Managers In Legitimizing Eu Directive Non-Financial Disclosures Through Informal Management Control Systems Matteo Molinari; Maria Pia Maraghini; Charl de Villiers Does Corporate Reputational Risk Affect Ir Adoption and The Extent of Integrated Disclosure? Evidence From the lirc Pilot Program Silvia Gaia; Giulia Leoni; Lorenzo Neri Does Media Coverage of Firms' Environment, Social, and Governance (esg) Incidents Affect Analyst Coverage and Forecasts? Zhichao Li; Guanming He	Finance Parent Firm's Organization Form and Risk-Sharing Function of Internal Capital Markets: The Case of Intra-Group Reinsurance Ching-Yuan Hsiao Management Team Social Network and Corporate Credit Risk Tsung-Kang Chen Does Common Ownership Impact Peer Learning Abdul Mohi Khizer	Panel: Meeting with the editors	Performance management Competing Logics, Performance Management Systems and Social Enterprises: A Tale of Two Australian Entities Paul Yap; Nava Subramaniam; Venkateshwaran Narayanan Are Costs Stickier When The Future Is Nearer? Ru Chen; Jamie Tong; Frank Zhang How Team-Level Performance Feedback Influences Peer-Evaluations: A Social Comparison Perspective Gerhard Speckbacher; Martin Wiernsperger

10:00-11:15	Concurrent Sessions 3					
	Asset Pricing	Auditing	Finance (Other)	Financial Accounting	Management Accounting	
	<p>Asset Pricing Tuesday Blues and The Day-of-The-Week Effect In Stock Returns Mardy Chiah; Angel Zhong Who Drives Intraday Time-Series Momentum? Olena Onishchenko; Jing Zhao; Dumidna Kuruppuarachchi; Helen Roberts The Quantity Theory of Nominal Stock Prices Xiaojing Song; Mark Tippet; Thu Phuong Truong; John van der Burg</p>	<p>Auditing The Efficacy of Pcaob Operating Decisions: Evidence From Office Expansion James Blann; Tyler Kleppe; Jonathan Shipman Mandatory Disclosure of Negative Events and Auditor Behavior: Evidence From A Natural Experiment Hui Liang; Xinyuan Shao; Xiaoli Guo Do Audit Firms Care About Media Coverage? An Investigation of Audit Firm Response To News Coverage Elizabeth Cowle; Caleb Rawson; Stephen Rowe</p>	<p>Finance Digital Footprints As Collateral For Debt Collection Lili Dai; Jianlei Han; Jing Shi; Bohui Zhang Investor Sentiment Under The Microscope Baoqing Gan; Vitali Alexeev; Danny Yeung An Investigation Into Mysuper Product Investment Outcomes Mark Bastiaans; Chandra Krishnamurti; Lei Xu</p>	<p>Financial reporting Regulatory (in)attention and Earnings Management Dirk Black; Samuel Melessa; Ming (Mike) Yuan Keeping Creditors Happy: Evidence From Borrowers' Financial Statement Comparability In The Aftermath of Bank Mergers Seda Oz; Rachel Tang Revenue Classification Shifting: Does Ceo Gender Matter? Wenjing Ouyang; Thanh Ngo; Hongxia Wang</p>	<p>Management accounting Interfirm Mobility: How Big 4 Firm Experience Impacts The Careers and Identity of Non-Big 4 Accounting Firm Partners Aleksandra Zimmerman; Laurence Daoust; Candice Hux Layers of Accountability: The Influential Mechanisms That Push Individuals To Participate In Group Fraud Or Support Their Resistance Pujawati Mariestha (Estha) Gondowijoyo; Christie Hayne; Pamela R. Murphy Family Firm and Cost Stickiness: Evidence From The S&P 500 Jialong Li; Minzhi (Cathy) Wu</p>	<p>Panel: CPA Sponsor Session</p>
11:30-12:50	Academic Plenary Session 2: Disclosure Regulation (Professor Phillip Stocken)					

13:00-14:15	Concurrent Sessions 4						
	Corporate Finance	Corporate Governance	Education	Financial Accounting	Financial Accounting	Auditing	
	Corporate policy Large Government Shareholders and Derivative Use Efficiency: Evidence From Chinese Local State-Owned Enterprises Huimin Guo; Zheyao Pan; Gary Gang Tian Rethinking The Measurement of Pay Disparity and Its Effect On Firm Outcomes Md Reiazul Haque; Bobae Choi; Doowon Lee; Sue Wright Shadow Union In Local Labor Markets and Capital Structure Duckki Cho; Lyungmae Choi	Compensation Anticollusion Enforcement and Ceo Equity Incentive: Evidence From Global Leniency Laws Xuejun Jiang; Louise Lu; Greg Shailer; Dongyue Wang The Disaggregation Of, and Asymmetry In, Ceo Pay-For-Luck Shane Dikolli; Andrew Jackson; Marlene Plumlee The Unintended Effect of Shareholder Litigation On Executive Compensation Szu Fan Chen; Chao Jin	Academics in Education Low Response, No Response: The Gradual Retreat From Academic Citizenship Nicola Beatson; Meredith Tharapos; Brendan O'Connell; Paul de Lange; Sarah Carr; Scott Copeland Fostering Diversity In Accounting Education: Towards A Queer Accounting Pedagogy Lisa Powell; Alessandro Ghio; Nick McGuigan The Long and Winding Road To Professorship: Accounting and Finance Women In Action Meredith Tharapos; Brendan O'Connell	Analyst forecasts Financial Distress and Forecast Errors Brooke Peel Why do Analysts Use A Zero Forecast For Other Comprehensive Income? Mark Wallis Does Analysts' Recognition of Key Value Driver In An Industry Affect The Profitability of Their Recommendations? Haoyan Chen; Mark Wilson	Accounting quality Acquisition Performance Commitment and Earnings Management Li Chen; Danglun Luo; Jilnaught Wong; Beibei Yu Relative Peer Quality and The Readability of 10-K Reports Xiaohua Wu; Yuyu Zhang; Elisabeth Sinnewe Asset Impairment Announcements: The Dual Effects of Relevance and Credibility Peter Clarkson; Kathleen Herbohn; Ankit Jain; George Jun Liu	AuASB/NZAuASB session Key Audit Matters and Stock Price Crash Risk Lin Liao; Divesh Sharma; Yitang (Jenny) Yang; Rui Zhao How do Lead Auditor Instructions Influence Component Auditors' Evidence Collection Decisions? The Joint Influence of Construal Interpretations and Responsibility Skye Zhu; Soon-Yeow Phang	MYOB Sponsor session Helping students start and succeed with MYOB Shailan Patel

14:30-15:45	Concurrent Sessions 5						
	Auditing	Corporate Finance	Corporate Governance	Corporate Social Responsibility	Financial Accounting	Financial Accounting	
	<i>Audit Quality</i> Regulatory Intervention and Audit Quality: New Evidence From Audit Firm Suspension Lina Li; Zhuoan Feng; Hau Yan Wong; Jilnaught Wong Auditors' Information Acquisition Along The Supply Chain and Audit Quality Lili Dai; Gary Monroe; Ling Qin Elevating Professional Scepticism and Improving Audit Quality By Constraining The Influence of Auditor Aesthetic Engagement Mohammad Jahanzeb Khan; Noel Harding	<i>Corporate disclosure and social capital</i> Nowhere To Hide: Corporate Restructuring Activities' Response To Mandatory Segment Disclosure Trinh Hue Le; Kelvin Tan; Barry Oliver The Impact of Ceo's Social Capital On China's Qualified Foreign Institutional Investors' Blockholdings Xiaoyin Wei; Ellie Chapple; Natalie Elms; Yanyan Huang Does Firm's Silence Drive Media's Attention Away? Sasan Mansouri	<i>Governance and assurance</i> Does Risk Factor Disclosures Tone Reduce Cost of Equity? Muhammad Farhan Malik; Yuan George Shan; Jamie Yixing Tong Determinants of Risk Disclosure Around Corporate Governance Code Change: Evidence From An Emerging Economy Ammar Abid; Ammar Ali Gull; Khaled Hussainey; Muhammad Atif; Abdul Haque The Role of Foreign Institutional Investors In Sustainability Assurance Kholod Alsahali ; Ricardo Malagueño; Ana Marques	<i>Corporate social responsibility</i> Corporate Social Responsibility Performance and Annual Report Narrative Disclosure Readability Tsung-Kang Chen Internal Control Over Financial Reporting and Corporate Environmental Performance Xin Chang; Kangkang Fu; Yiwei Li; Xiu-Ye Zhang Does Green Innovation Strengthen The Relationship Between Environmental Performance and Financial Performance? Linda Kusumaning Wedari; Christine Jubb; Amir Moradi-Motlagh	<i>Earnings quality</i> What Drives Earnings Management In Economies Dominated By Family-Controlled Firms? A Machine Learning-Based Approach Zeting Zang Do Subordinate Executives' External Employment Opportunities Affect Financial Reporting Quality? Yue Cai Does Real Earnings Management Adversely Affect Analyst Coverage and Forecasts? Zhichao Li; Guanming He; Richard Slack	<i>Accounting and corporate policy</i> Dividend Cuts: Good News Or Bad News? Well, As The Cheshire Cat Would Say "It Depends" Somnath Das; Sandip Dhole The Real Effects of Financial Reporting On Corporate Innovation Syeda Nusrat Haider; Hai Wu Unintended Consequences of Simplifying Accounting Standards: Evidence From Accounting Treatment For Stock Compensation Sophia Hui Guo; Jenny Guan; Cameron Truong	<i>Panel:</i> IASB updateSession Chair: Ann Tarca, IASB

10:00-11:15	Concurrent Sessions 6						
	Public Sector/Not for Profit	Taxation	Accounting and Technology	Financial Accounting	Financial Accounting	Corporate Finance	
	Public Sector Service Performance Reporting and Principles-Based Authoritative Guidance Pei-Chi Kelly Hsiao ; Mary Low; Tom Scott An Exploration of Queer Spaces and Worldviews In The Accounting Profession Alessandro Ghio; Nick McGuigan Web-Based Accountability: Practices of Australian Npos Vien Chu; Belinda Luke	Taxation and history A Study of Profit Shifting Using The Hines and Rice Approach Alfred Tran; Wanmeng Xu Detecting Tax Avoidance: do Existing Measures of Corporate Tax Avoidance Consistent With The Tax Authority's Assessment? Subagio Efendi; Robert Czernkowski; David Bond; Elizabeth Morton Transnational Professionalism, Professional Dominance and Epistemic Arbitrage: The Case of Big Four Firms In Vietnam Hang Tran; Dessalegn Getie Mihret; Lan Anh Nguyen; Maggie Pan Williams	Accounting and technology Big Tech, Cloud Computing, and Accounting Jordan Schoenfeld The Impact of Conflict Between Western and Non-Western Logic When Implementing An Erp System On Accounting Practices Amal Alharthi; Corinne Cortese; Lee Moerman; Farzana Tanima Drivers of Blockchain Adoption In Accounting: An Empirical Investigation Mohsina Akter; Tyge Kummer; Ogan Yigitbasioglu	Corporate communication and analysts Corporate Communication About Regulatory Change: Evidence From The New Lease Standard Luminita Enache; Rucsandra Moldovan; Paul Griffin Quantitative Investing and Sell-Side Financial Analysts Hui Liang When Investors Can Talk To Firms, do They Really Talk? Evidence From Investor Information Acquisition Via Posting Questions On Interactive Platforms Shijun Guo; Xin Yu; Robert Faff	Corporate disclosure Spillover Effects of Bankruptcy On Voluntary Disclosure Ziqi Gao; Louise Lu; Rencheng Wang; Leye Li Curated Answers In Conference Calls: A View From Topical Divergence Ping Gong; Andrew Jackson; Lili Dai; Ryan Zihang Peng Is Fair Value Information Fairly Priced? Evidence From Ipos In Global Capital Markets Carl Shen; Colly He; Cheng-yi Shiu	Institutional investors Trade Creditors Response To Hedge Fund Activism Amanjot Singh Lower Your Weapon: Institutional Cross-Ownership and Innovation (dis)incentives Quan Gan; Zhou Zhou Foreign Institutional Ownership, Investment-Idiosyncratic Risk Sensitivity, and Economic Growth Zhe An; Tao Zhu; Chen Chen; Donghui Li	Women in Accounting Panel: What is the New Normal Post 2020 for Women? Session Chair: Millie Chang

11:30-12:45	Concurrent Sessions 7					
	Corporate Social Responsibility	Corporate Governance	Finance (Other)	Management Accounting	Corporate Finance	Financial Accounting
	<i>Integrated reporting</i> Integrated Report Quality: Share Price Informativeness and Proprietary Costs Mary Barth; Steven Cahan; Li Chen; Elmar Venter The Mediating Role of Corporate Social Responsibility In Corporate Governance and Firm Performance: Family Businesses Vs Nonfamily Businesses Ella Xu; Chris Graves; George Shan; Joey Yang Carbon Risk Disclosure Tone and Stock Price Crash Risk: An International Review Hanlu Fan; Yuan George Shan; Qingliang Tang; Junru Zhang; Lu Zhang	<i>Corporate Governance</i> Corporate Governance Reforms, Societal Trust and Corporate Financial Policies Cephas Simon Peter Dak-Adzaklo; Raymond Man Kong Wong Terrorism and Liquidity Ru Chen; Jamie Tong; Frank Zhang Do Social Ties Enhance Future Board Membership Prospects of Independent Directors With Tainted Reputation? Chen Chen; Ying Dou; Flora Kuang; Vic Naiker	<i>Finance</i> Environment-Related Stranded Assets: Eliciting The Market's Beliefs About The Residual Value of Fossil Fuel Stocks After Collective Climate Action Ali Shimbar Betting Against Bank Profitability Md Akhtaruzzaman; Mardy Chiah; Paul Docherty; Angel Zhong Heightened Uncertainty, Management Earnings Forecasts and Forward-Looking Statements Tejshree Kala; Marvin Wee; Vernon Mah	<i>Management Accounting</i> Social Capital and Budgeting In A Local Church Umesh Sharma; Denise Frost Self-Assessment, Rankings and Controllability Damien Lambert; Edward Tello Cost Asymmetry and Linguistic Complexity of Annual Reports Abdul Mohi Khizer; Nishant Agarwal; Sanjay Kallapur	<i>Mergers and acquisitions</i> M&A Advisors and Industry Merger Waves Yun Feng; Chelsea Liu; Alfred Yawson Does Future Time Reference Embedded In Language Impact The Post-Acquisition Performance of Cross-Border M&As? Yangfan Zhang; Greg Shailer Political Uncertainty and Deal Structure: Evidence From Australian Mining Sector Project Acquisitions Wei Hu; Andrew Ferguson; Peter Lam	<i>Regulation and enforcement</i> Are There Benefits Associated With Regulatory Shift Towards The Extended External Reporting (eer) Framework? Evidence From The U.K. Strategic Reporting Regime Ruizhe (Vivian) Wang; Wai Fong Chua; Roger Simnett; Shan Zhou Regulatory Cooperation, Enforcement and Accounting Restatements of US Listed Foreign Firms Yuyuan Chang; Wen He External Auditors' Information Search and Sec Comment Letters Miaodi (Mia) Han; Lili Dai; Gary Monroe

On-demand Concurrent Sessions, 5-7 July 2021 from 10:00am - 4:00pm

[Analysts' Eps Forecasts: The Effects of Forecast Uncertainty and Forecast Precision On Investors' Judgments of Forecast Reliability](#)
Clarence Goh

[Chasing A Ghost... Complex Accounting Signals, Costly Information Processing, and Banks' Financial Stability](#)
Jan Riepe; Ulf Mohrmann

[The Influence of Policy Uncertainty On Exchange Rate Forecasting](#)
Lee Smales

[Board Gender Diversity and Esg Disclosure: Global Evidence](#)
Abdallah Alkhawaja; Fang Hu; Sivathaasan Nadarajah; Shireenjit Johl

[How do Accruals Differ For Physical Versus Knowledge Firms?](#)
Aneel Iqbal; Anup Srivastava

[Shareholder Election of Csr Committee Members and Its Effects On Csr Performance](#)
Eunice Khoo; Li Chen; Gary Monroe

[The Effects of Mandatory Esg Disclosure Around The World](#)
Rui Zhong; Philipp Krueger; Zacharias Sautner; Dragon Tang

[Robust Monitoring Machine: A Machine Learning Solution For Out-of-Sample R2-Hacking In Return Predictability Monitoring](#)
James Yae; Yang Luo

[Supplier Dependence Upon Major Customers and Non-GAAP Reporting](#)
Ting Zhang; Gaoliang Tian; Yangxin Yu

[Sources of Self-Efficacy Beliefs In Learning Accounting: Does Gender Matter?](#)
Nicola Beatson; Jeffrey Smith

[The Sec Compensation-Related Comment Letters and Excess Ceo Compensation](#)
Weixiao Wang; Lijuan Zhang; Mark Wilson; Tejshree Kala

[Capitalization Versus Disclosure: The Impact of Operating Lease Capitalization On Managerial Leasing Decisions](#)
Young Yoon

[Carbon Management System and Firm Operational Efficiency: An International Study](#)
Pramila Shrestha; Bobae Choi; Le Luo

[Are Accounting Standards Understandable?](#)
Bryan Howieson; Janice Loftus; Sabine Schuhrer

[Modeling The Dynamic Nexus Among Board Characteristics, Financial Leverage and Firm Performance](#)
Carol Cheong; Muhammad Arif; Sazali Abidin

[The Application of Critical Discourse Analysis To Explore The Use of Language and Speech Acts In A Public Sector Accountability Process.](#)
Michelle Joubert; Leanda Garvie; Graham Bowrey; Greg Jones

[The Value of A Principles For Responsible Investing Designation: A Setting For Environmental Social and Governance Natural Experiments](#)
Dan Daugaard

Research Interactive Sessions, 5-7 July 2021 from 10:00am - 4:00pm

[Drivers of Emotional Intelligence Differences Between Us and Chilean Mba Students](#)
 Stephen Salter; Gaurav Gupta; Philip Lewis
[Decision Support Technology Use By Auditors In Small Accounting Firms: Some Preliminary Findings](#)
 Kirsty Meredith
[Disruption of Internal Controls Over Financial Reporting By Blockchain: A Research Agenda](#)
 Wanyun (Echo) Li; Wentao (Gabriel) Ma
[Modelling Oil and Copper Commodity Prices Through Term Structure Estimation: The R Package Nfcp](#)
 Thomas Aspinall; Adrian Gepp; Geoff Harris; Simone Kelly; Colette Southam; Bruce Vanstone
[Shell Companies: Using A Hybrid Technique To Detect Illicit Activities](#)
 Milind Tiwari; Adrian Gepp; Kuldeep Kumar
[Corporate Governance: Compliance Perspective](#)
 Hashika Rathnasiri; Tracy-Anne de Silva; Tahir Suleman; Nilipour Azi
[To Switch Or Not To Switch? The Effect of Audit Firm Characteristics on Switches After Audit Price Deregulation In China](#)
 Yanming Cao; Jengfang Chen; Meiting Lu; Grant Richardson
[Affiliated Management and Audit Fees: Evidence From China](#)
 Xuefeng Rong; Gaoping Zheng
[Financial Reporting Quality and Supply Contracts](#)
 Dharmendra Naidu; Kumari Ranjeeni
[Tale of 2 Retailers – Evolving Sustainability Narratives Through The Covid-19 and Bushfire Crises](#)
 Abdul Razeed; Matthew Egan

[Splitting The Ceo and Board Chair Roles: Effect On Ceo Pay-For-Performance Sensitivity](#)
 Md Reiazul Haque; Bobae Choi; Doowon Lee; Sue Wright
[Impact of Covid-19 Lockdown On Small and Medium Enterprises](#)
 Abhishek Mukherjee; Paul McGlade; Jonathan Scott
[Determinants of The Internal Audit Function In Microfinance Institutions- A Global Evidence](#)
 Abiodun Omidiji; Nives Botica Redmayne; Dimu Ehalaiye
[Segment Real Options and Capital Expenditures](#)
 Chenyi Mao
[The Role of Environmental Management Control Systems In Corporate Climate Change Adaptation: A Protection Motivation Perspective](#)
 Sugeeth Patabendige; Nava Subramaniam; Jayanthi Kumarasiri; Prabhu Sivabalan
[Negative Earnings Skewness and Auditor-Client Contracting](#)
 Jenny Guan; Sophia Hui Guo; Cameron Truong
[Increasing Effects of Incentive Pay On Systemic Risk: Evidence From Ceo Compensation and Covar](#)
 Natalya Zelenyuk; Robert Faff
[Getting Specific About Top-Management Group Demographics Effect On Management Control System Design: Meta-Analytic Evidence](#)
 Mohamed Ahmed
[‘To Make and Keep Friends’: Narrative Reporting In Charitable Hospitals. An Historical Exploration In Italy and The UK](#)
 Eleonora Masiero; Karen McBride
[At The Pivot Point – Reflections and Learning From The Frontline Academic](#)
 Marie Kavanagh; Dianne McGrath; Eseta Tualaulelei; Bonnie Hampson; Julie Copley; Kylie Gumbleton