

2023 AFAANZ CONFERENCE



PROGRAM

2 TO 4 JULY 2023
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ACCOUNTANTS
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Turning passions into careers



Come and visit us at the Chartered Accountants ANZ stand or scan here to learn how we can support you to turn your students' passions into their careers.



Welcome to AFAANZ 2023

We acknowledge your experience, your expert knowledge, and the impact that you have in your role. You're critical in shaping the future of the accounting profession and inspiring those who are going to be tomorrow's difference makers – and we are here to support you.

At Chartered Accountants ANZ, we are continually working on promoting the attractiveness of the profession. To do this we know we need to work closely and in partnership with educators and academics.

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WELCOME

ON BEHALF OF THE BOARD OF DIRECTORS, WE WOULD LIKE TO WELCOME YOU TO THE 63rd ANNUAL AFAANZ CONFERENCE.

We welcome AFAANZ Members, Sponsors and Exhibitors to the Gold Coast for the 63rd 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 2023 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 plenary addresses from Professor Jennifer Joe, the Whitney Family Professor of Accounting and Cohen Family Lerner Director of Diversity at the University of Delaware; and Professor Stephen Penman, from the University of Auckland.

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 and Tax. 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. We also thank the sponsors and exhibitors who have sponsored the Best Paper awards and exhibiting at our conference.

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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MYOB is a leading business management platform, with a core purpose of helping more businesses with 0 – 1000 employees across Australia and Aotearoa New Zealand start, survive and succeed.

We recognise the importance of providing the next generation of accountants, bookkeepers, business owners and technology specialists the knowledge and opportunities to help them achieve success.

That's why MYOB has introduced several initiatives with education institutions across the region. These initiatives are designed to provide tools, training, support and networking opportunities to help students enter the workforce job-ready.

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LET'S TALK PARTNERSHIPS

Reach out to Shailan Patel or Tricia Andrews

shailan.patel@myob.com

tricia.andrews@myob.com

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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.

FIRST TIME CONFERENCE ATTENDEES

Sponsored by CA ANZ



Sunday 2 July from 1.00pm to 1.30pm, Broadbeach Room
All first-time conference attendees are encouraged to attend.

This welcome session offers you the opportunity to learn more about AFAANZ, as well as meet with the AFAANZ Board members and CA ANZ representatives. You will have the opportunity to introduce yourself and meet other attendees. Drinks and finger food provided.

WELCOME RECEPTION

Sunday 2 July from 5.30pm to 6.30pm, Gold Coast Room

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 3 July at 5.30pm to 6.30pm, Gold Coast Room

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 4 July, Marquee
Pre-Dinner drinks 7.00pm to 7.30pm

Dinner/Dance and Awards Ceremony from 7.30pm.

Dress theme: Golden Sands

GENERAL INFORMATION

REGISTRATION

Please go to the registration desk located in the foyer area to collect conference materials. Open times:

Sunday 12.00pm to 6:00pm

Monday 7:30am to 5:30pm

Tuesday 7:30am to 5:30pm

SPEAKERS PREP ROOM

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

It will be open at the following times: Sunday 12.00pm –5:00pm, Monday 7:30am–5:30pm Tuesday 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 can be used.

REFRESHMENT BREAKS

Refreshment breaks will take place within the trade exhibition area, located in Gold Coast Room

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.

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.

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.

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

The Star is a non-smoking hotel and has a 'no smoking' policy in all areas.

PLENARY SESSION INFORMATION

PLENARY SESSION 1:

The Fair Value Influences; Valuation Specialists Role and Use in Auditing and Financial Reporting

Professor Jennifer Joe

Sunday 2 July 2023, 1.30pm to 3.00pm



Jennifer R. Joe, Ph.D., CPA, is the Whitney Family Professor of Accounting and Cohen Family Lerner Director of Diversity at the University of Delaware. She is an award-winning researcher whose work examines how key institutional factors impact the quality of corporate financial reporting including audit litigation, regulations, audit quality and data analytic tools, and the role of cognition in decisions using accounting information. Jennifer is actively engaged with the accounting profession and business community. She is a frequent presenter and keynote speaker at corporate and academic events on accounting and diversity issues. Jennifer has significant experience teaching accounting, auditing and internal controls at national universities and corporate professional education programs. She enjoys volunteering on academic and civic boards and advocating for inclusive excellence in higher education.

PLENARY SESSION 2:

Climate Change and Asset Pricing

Professor henk Berkman

Monday 3 July 2023, 11.00am to 12.30pm



Henk is Professor of Finance at the University of Auckland and is honorary professor at the University of Sydney. He completed his PhD at Erasmus University Rotterdam and has published extensively in leading finance journals. He was adjunct director at Arthur Andersen Global Corporate Finance, and has acted as consultant for a number of multinationals and market regulators around the world. Henk has served on several boards and is currently on the board of the New Zealand Superfund and is president of the Dutch language school in Auckland.

Plenary sponsored by:

accountingpod

KEYNOTE AND PANEL DISCUSSIONS

(in presentation order)

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PLENARY

The Attractiveness of the Profession

Sunday 2 July 2023 3.30pm to 4.00pm

Simon Hann, Group Executive, Education and Marketing CA ANZ

Accounting Digital Future

Sunday 2 July 2023 4.00pm to 4.30pm

Amir Ghandar, Reporting and Assurance Leader CA ANZ

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PANEL

Building Capacity for Sustainability in the Accounting Profession

Sunday 2 July 2023 4.30pm to 5.30pm

Chair: Mr Simon Hann

Dr Brad Potter, University of Melbourne

Ms Karen McWilliams, CA ANZ

Ms Samantha Wilson, CA ANZ

Mr Joel Watson, Michael Hill

MEET THE EDITORS

Monday 3 July 2023, 1.30pm to 2.55pm

Prof Sue Wright, AAR

Prof Gary Monroe, A&F

Prof Konstantinos Stathopoulos, CGIR

Prof Charl de Villiers, Meditari

Assoc Prof Laura Maran, Accounting History

AI PANEL

Navigating the AI Frontier in Education: Opportunities and Challenges for Educators

Monday 3 July 2023, 3.30pm to 4.25pm

Chair:

Mr Scott Copeland, UniSA

Panel:

Assoc Prof Grainne Oates, Swinburne University of Swinburne

Dr Meredith Tharapos, RMIT

Prof Michael Davern, University of Melbourne

Dr Mirela Malin, Griffith University

Ms Danielle Logan-Fleming, Griffith University

KEYNOTE AND PANEL DISCUSSIONS

(in presentation order)

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PANEL

Turning passions into careers

Monday 3 July 2023, 4.30pm to 5.30pm

Ms Rachael Rankin, CA ANZ

Ms Chelsea Wymer, CA ANZ

CPA AUSTRALIA KEYNOTE

How to make a sustainability quilt. The role of integrated thinking in cohesive storytelling

Tuesday 4 July 2023 9.35am to 10.30am

Mr Patrick Viljoen, Senior Manager ESG, Policy & Advocacy, CPA Australia

MYOB PANEL SESSION

Early career to all-career – futureproofing the accounting profession

Tuesday 4 July, 2023. 1.30pm to 3.00pm

Chair: Mr Shailan Patel, Education Manager, MYOB

Panel:

Ms Tricia Andrews, Education Manager, MYOB

Ms Sonya Prosper, Prosper in Business and author of MYOB for Dummies

Mr Anthony Takyi, Head of Careers Engagement, of Chartered Accountants Australia and New Zealand

Ms Janine Coupe, Director of Education and Beta Alpha Psi Faculty Advisor, University of Sydney

We've all heard of lifelong learning. The process of being a student doesn't end at high school or even university and TAFEs. Graduates aren't just in their early twenties; people are returning to university or vocational training at various ages, changing careers more than once in their lifetime. Therefore, it's essential to recognise that early career strategies must be more than just for school leavers and graduates.

This panel will be discussing how accounting education and the profession can not only safeguard the future of the industry, but also what needs to be done now for it to thrive.

AASB UPDATE

Connectivity: What is the big fuss for reporting, research and education?

Tuesday, 4 July 2023 , 3.30pm to 5.00pm

Presenter: Dr Eric Lee, AASB Research Principal

Panel:

Assoc Prof Andrew Jackson

Prof Gary Monroe

Dr Keith Kendall, AASB Chair

Ms Rachel Vagg, KPMG partner

SUNDAY 2 JULY 2023

1.30pm – 3.00pm	Presidents Welcome Plenary 1: The Fair Value Influencers: Valuation Specialists' Role and Use in Auditing and Financial Reporting Prof Jennifer Joe
3.00pm – 3.30pm	Afternoon Tea
3.30pm – 4.30pm	CA ANZ Plenary The Attractiveness of the Profession Mr Simon Hann, CA ANZ
4.00pm – 4.30pm	CA ANZ Plenary Accounting Digital Future Mr Amir Ghandar, CA ANZ
4.30pm – 5.30pm	CAANZ Panel Building Capacity for Sustainability in the Accounting Profession Chair: Mr Simon Hann Dr Brad Potter Ms Karen McWilliams Ms Samantha Wilson Mr Joel Watson
5.30pm – 6.30pm	Welcome Reception

*Program correct at 23 June 2023.
Please check conference app and program updates onsite for changes.*

MONDAY 3 JULY 2023

CONCURRENT WITHOUT DISCUSSANTS 2									
	Management Accounting B	ESG regulations	Qualitative research on ESG Reporting	Asset Pricing	Corporate Finance B - Markets	Audit	Corporate Governance - Board & Financial Reporting	Finance A	Financial Accounting B
Session Chair	Assoc Prof Carly Moulang	Dr Xinning Xiao	Assoc Prof Binh Bui	Assoc Prof Phillip Gharghori	Assoc Prof Ji (George) Wu	Dr Ava Yi Wu	Prof Martin Bugeja	Assoc Prof Simone Kelly	Assoc Prof Muhammad Jahangir Ali
Room	Southport 3	Surfers Paradise 1	Surfers Paradise 2	Surfers Paradise 3	Coolangatta 1	Coolangatta 2	Coolangatta 3	Coolangatta 4	Broadbeach
9.35am - 9.50am	326 Budgeting systems and roles of management accounting functions Dr Matthew Peters	334 Environmental regulation, pollution, and shareholder wealth Dr Raphael Jonghyeon Park	230 Social Disclosures in India: Does Corporate Social Responsibility Committee Quality Matter? Ms Dhanushika Samarawickrama	312 Policy Impacts on Bank and FinTech Stocks During the Global Pandemic Prof Robert Bianchi	48 The Competitive Effects of Unicorns Dr Dulani Jayasuriya	137 The Effect of Auditor Litigation Risk on Analyst Earnings Forecasts: Evidence from a Quasi-Experiment Dr Kathy Wang	52 Directors Service Horizon and Managerial Myopia: Evidence from Real Earnings Management Prof Erik Wang	226 Disentangling the Effects of Idiosyncratic Skewness and Lottery-Likeness on the Cross-Section of Stock Returns Dr Brooke Peel	146 Premium or Discount? A New Theory: How Real Effect of Disclosure and Segment Disclosure Policy Affect the Excess Value of Diversification Dr Cynthia Weiyei Cai
9.55am - 10.10am	234 Managing water for environment for a sustainable future: case of the Murray Darling Basin, Australia Ms Dinushi Wijesinghe	109 The Effect of Anti-SLAPP Statutes on Corporate Pollution: the Role of Local Stakeholders and Investors Dr Zhihong Chen	239 ESG Information Systems and Processes: A not-for-profit perspective Dr Prabanga Thoradeniya	282 Financial Inclusion and Economic Growth: Evidence from Asian Countries Ms. Dananjani Basnayake	89 The Effects of Economic Uncertainty on Returns for Housing: International Evidence Dr. Ruchith Dissanayake	93 The Impact of Director Tenure Diversity and Audit Quality on Analysts Information Environment Prof Chien-Ju Lu	187 Do information processing costs affect institutional investors engagement in corporate governance? Evidence from the SECs XBRL mandate and CEO turnover Ms Jiaxi Dai	61 Retail Investors Wrong Again: Cover Short Positions Too Soon Mr Sandun Fernando	325 Related Party Disclosure Transparency: The Role of Political Connection and Corporate Governance Dr. Zuni Barokah
10.15am - 10.30am	199 Decision rights, incentive compensation and performance measures: A case study of international hotel chains Ms Phuong Vu	49 Environmental Regulations and Corporate Cash holdings Dr Diandian Ma	16 Corporate Social Responsibility Practices in Indonesias Mining Companies: Aligning to ISO 26000 Dr Rusdi Akbar	72 Great Trees for Shade? Group-affiliated Firms and Audit Fees Dr Xin Yu	177 Managing impressions during CEO appointment announcements: Evidence from Australia during the COVID-19 pandemic Dr Xin Qu Dr Sarah Osborne	65 Information Intensity: Public Announcements and Stock Forum Discussions Dr Henry Leung	47 Predicting United States National Basketball Game Spreads using Machine Learning Techniques Dr Dulani Jayasuriya		
10.30am - 11.00am	Morning Tea								
11.00am - 12.30pm	Plenary 2: Climate Change and Asset Pricing Prof Henk Berkman								
12.30pm - 1.30pm	Lunch								

MONDAY 3 JULY 2023

CONCURRENT WITH DISCUSSANTS 1										
	Meet the Editors	Management Control Systems in Context	Critical Perspectives / Accounting History	ESG and Various Stakeholders	NFP Accountability and Governance	Corporate Governance B	Audit Quality A	Corporate Finance C	Education – Curriculum & Assessment	Finance - Risk
Session Chair		Assoc Prof Paul Thambar	Prof Lee Moerman	Prof Charl De Villiers	Dr Maryam Safari	Assoc Prof Yuan George Shan	Assoc Prof Dan Daugaard	Dr Mingwei Sun	Prof Paul de Lange	Dr Sarah Osborne
Room	Southport 1&2	Southport 3	Surfers Paradise 1	Surfers Paradise 2	Surfers Paradise 3	Coolangatta 1	Coolangatta 2	Coolangatta 3	Coolangatta 4	Broadbeach
1.30pm - 1.55pm		5 Management control, servitization and business model innovation Prof Chris Akroyd	31 Non-family Shareholder Governance and Green Innovation in Family Firms: A Socio-emotional Wealth Theory Perspective Dr June Cao	336 How Labor Market Competition Shapes Workplace-Related Information on Social Media: Evidence from Glassdoor Reviews Assoc Prof Rencheng Wang	102 Regulatory responses to build resilience to crises: 'Tow Truck' or 'Guardian Angel'? Prof Carolyn Cordery	263 Managerial ability and employee safety Assoc Prof Christo Karuna	314 The Implications of Face-to-Face Auditor Client Interactions: Evidence from Auditors' Taxi Rides to the Clients' Headquarters Dr Ava Yi Wu	10 Information processing cost, block ownership formation and investment efficiency: XBRL mandate Dr Jayi Zheng	204 Threshold Concepts in the Preparation of Consolidated Financial Statements Dr Nikki Schonfeldt	76 The Labour Market Friction Risk and the Cross-Section of Stock Return in China Assoc Prof Ji (George) Wu
Discussant	Meet the Editors Panel	Assoc Prof Jodie Moll	Dr Daniela Juric	Dr Sandip Dhole	Dr Lynette Daff	Dr Natalie Elms	Dr Like Jiang		Dr Rob Whait	Assoc Prof Philip Gharghori
2.00pm - 2.25pm	Prof Sue Wright, AAR Prof Gary Monroe, A&F Prof Konstantinos Staithopoulos, CGIR Prof Charl de Villiers, Meditari Assoc Prof Laura Maran, Accounting History	205 Secondary School Performance: The impact of National Certificate of Education Achievement (NCEA) in New Zealand Dr Jane Qin Mr Scott Copeland	229 An identity-based approach to accounting professionalisation: the case of Vietnam Ms Hang Tran	320 In Holdings We Trust: Uncovering the ESG Fund Lemons Prof Ivan Diaz-Rainey	175 Vibrant Materialities and Quasi-Evidence in the Discharge of Accountability: A Field-Study of an International Development NGO Dr Roel Boomisma	221 The Corporatization of Nonprofit Executive Pay and Managerial Autonomy Dr Andrea Roberts	106 External auditors and labor union misconduct Mr. Xing Yang	295 Accounting curricula and climate crisis: Evidence from Australia and New Zealand Dr Amrinder Khosa	216 Dialect Distance and Venture Capital Risk-taking: Evidence from China Dr Kevin Huang	161 The Interplays among Related Party Transactions: from the Accounting Academics: Evidence during Pandemic COVID-19 Assoc Prof Syaiful Ali
Discussant		Dr Jane Qin Mr Scott Copeland	Assoc Prof Laura Maran	Dr Imran Haider	Dr Kylie Kingston	Dr Wei Shi	Prof Chun-Chan Yu	Dr Daniel Cahill	Assoc Prof Joanne Tingey-Holyoak	Mr Sandun Fernando
2.30pm - 2.55pm		200 Organisational design choices for boundary spanner: Empirical evidence from inter-firm relations Ms Phuong Vu	126 Conceptualizing General Meetings as Dramaturgical Performances: A Colonial Case Prof Niamh Brennan	270 Broker In-House ESG Research Yixin (Lucy) Wei	185 Telling the money story: CFO reporting to directors of First Nations NFPs Mrs Ellie Norris	339 Climate Risks Disclosure, Corporate Governance, and Firm Value Mrs Marzie Hejrani	167 Auditors Proactive Information Search Effort in the M&A Setting: Evidence from SEC EDGAR Clickstream data Miss Miaodi Han	182 Financial intermediation, lender equity and project finance debt mandates Mr Lkhagvajav Altansukh	323 Job Burnout, Psychological Well-Being, and Job Satisfaction among Accounting Academics: Evidence during Pandemic COVID-19 Assoc Prof Syaiful Ali	161 The Interplays among Related Party Transactions: from the Accounting Academics: Evidence during Pandemic COVID-19 Assoc Prof Syaiful Ali
Discussant		Dr Chao Ren	Prof Sandra Van Der Laan	Mr Harrison Guo	Dr Ushi Ghoorah	Dr Dinithi Ranasinghe	Dr Jin Ma	Dr Carl Shen	Assoc Prof Vincent Bicudo de Castro	Dr Alexandr Akimov

MONDAY 3 JULY 2023

3:00pm - 3:30pm		CONCURRENT WITHOUT DISCUSSANTS 3									
Afternoon Tea		AI Panel	Managerialism and Monitoring effects	Consequences of ESG disclosure	Current research on ESG performance – Part II	Corporate Finance D	Audit Quality B	Corporate Governance - Finance	Financial Accounting C		
Session Chair			Dr Vincent Bucudo de Castro <i>Southport 3</i>	Dr Diandian Ma <i>Surfers Paradise 1</i>	Assoc Prof Muhammad Nadeem <i>Surfers Paradise 2</i>	Dr Siddharth Jain <i>Surfers Paradise 3</i>	Prof Tom Scott <i>Coolangatta 1</i>	Assoc Prof Xu Zhang <i>Coolangatta 2</i>	Dr Ru Tina Gao <i>Coolangatta 3</i>		
Room		<i>Southport 1&2</i>	<i>Southport 3</i>	<i>Surfers Paradise 1</i>	<i>Surfers Paradise 2</i>	<i>Surfers Paradise 3</i>	<i>Coolangatta 1</i>	<i>Coolangatta 2</i>	<i>Coolangatta 3</i>		
3:30pm - 3:45pm	<p>Navigating the AI Frontier in Education: Opportunities and Challenges for Educators</p> <p>Moderator: Mr Scott Copeland, UniSA</p>	<p>143 Do managers' career preferences influence their attention to corporate culture? Dr Like Jiang</p>	<p>275 Prioritizing Labor Investment and Employee Welfare – Evidence from Mandatory CSR Disclosure in China Dr Mingwei Sun</p>	<p>158 A new model linking UN sustainable development goals (SDGs) with firm internationalization and financial performance Dr Suqin Shen</p>	<p>209 CEOs Twitter, Covid-19 and Corporate Credit Risk Ms Tianyi Yang</p>	<p>99 The Role of Motives and Firm Messages on Auditors Reliance on Data Analytics Dr Prabashi Dharmasiri</p>	<p>225 The impact of target network centrality on acquisition premium: Evidence from China Mr Frank (Jianyu) Zhao</p>	<p>130 Does annual report readability influence the design of SEOs? Assoc Prof Muhammad Jahangir Ali</p>			
3:50pm - 4:05pm	<p>Panel: Assoc Prof Grainne Oates, Swinburne University of Swinburne Dr Meredith Tharapos, RMIT Prof Michael Davern, University of Melbourne Dr Mirela Malin, Griffith University Ms Danielle Logan-Fleming, Griffith University</p>	<p>202 The impact of the invasiveness of electronic performance monitoring on employees workplace isolation in the remote work context Ms Chen Wang</p>	<p>173 The Value Relevance of Environmental, Social and Governance (ESG) Disclosure: Evidence from Hong Kong Dr Ricky Chung</p>	<p>75 Does CSR Engagement Mitigate Labor Friction Risk? Evidence from China Assoc Prof Ji (George) Wu</p>	<p>307 Economic Consequences of China's Corruption-related Forced Turnover of Corporate Executive: A Debt Story Mr Yongfei Xie</p>	<p>248 Big data, Blockchain and Audit Quality Dr Kevin Huang</p>	<p>276 The disciplinary role of unsuccessful takeovers and changes in corporate governance Ms Yanglan Zu</p>	<p>148 Reliability and indicativeness in interim reporting Ms Suying Zhao</p>			
4:10pm - 4:25pm					<p>28 Employee Stock Ownership, Green Innovation, and Environmental Performance: Evidence from A Quasi-natural Experiment Dr June Cao</p>		<p>245 The Effect of Behavioural Norms and Scepticism-Efficacy on Auditor Sceptical Attitudes, Intentions and Actions Ms Sarka Stepankova</p>		<p>33 Mandatory Disclosure Frequency and Product Quality: Evidence from the Brokerage Industry Dr Wei Shi</p>		

MONDAY 3 JULY 2023

CONCURRENT WITHOUT DISCUSSANTS 4									
CA ANZ Education	Public Sector/NFP Organisational planning, disclosure, and behavioural issues	ESG and CEO / Board	Sustainability Accounting Literature Reviews	Finance B	Miscellaneous	Corporate Governance - Finance	Finance (Other)	Financial Accounting D	
Session Chair	Assoc Prof Altonio Ferreira	Dr Eunice Khoo	Prof John Dumay	Assoc Prof Angel Zhong	Dr Roel Boomsmma	Dr Jackie Bettington	Dr Brooke Peel	Dr Mark Wallis	
Room	Southport 3	Surfers Paradise 1	Surfers Paradise 2	Surfers Paradise 3	Coolangatta 1	Coolangatta 2	Coolangatta 3	Coolangatta 4	
4.30pm - 4.45pm	12 Public Organizations Strategic Planning in Indonesia: Process, Content, and Context Dr Rusdi Akbar	125 Impact of CEO Director Social Ties on Climate Change Disclosure: Evidence from the United States Mr Hussein Daradkeh	279 Biodiversity research and accountability perspective: A literature review Dr Damilola Eluyela	107 Is attention on r/wallstreetbets different? Dr Daniel Cahill	149 Has the chairman of the board of directors with party membership disciplined himself? --Based on the perspective of excessive on-the-job consumption Dr Shanmel Luo	251 Optimistic framing increases responsible investment professionals Assoc Prof Dan Daugaard	203 Mapping Managerial Motivation in Choosing Endogenous Sunk Cost (ESC) Investments in the Australian Banking Market Dr Siddharth Jain	180 Mitigating Political Risk through Carbon Emission Reduction Dr Sandip Dhole	
4.50pm - 5.05pm	157 Local government enterprises climate action: An exploration of New Zealand container seaports climate-related disclosure practices Dr Dimu Ehalaiye	122 Board co-option and corporate environmental orientation: New insights from the waste management perspective Assoc Prof Muhammad Nadeem	315 ESG disclosure and investor behaviour: A systematic literature review Ms Duminda Karunaratne	3 Regulatory Punishment in an Oligopolistic Market: Evidence from Credit Rating Agencies Assoc Prof Qing (Clara) Zhou	237 The Influence of Social Norms on Tax Compliance Intentions: Australias Job Keeper Subsidy Scheme during COVID-19 Assoc Prof Bobae Choi	70 Does the threat of litigation always reduce misreporting? Dr Szu-fan Chen	340 Lost in Translation. When sentiment metrics for one market are derived from two different languages. Prof Lee Smales	131 Do labor unions influence investment efficiency? Evidence from private firms in emerging markets Assoc Prof Muhammad Jahangir Ali	
5.10pm - 5.25pm	219 Is Fraud Normal? The Impact of Informal Norms on Asset Diversion at Nonprofit Organizations by Rank-and-File Employees Dr Andrea Roberts	115 Gender Diversity on Corporate Boards: International evidence on the commitment to United Nations Sustainable Development Goals Prof Ellie Chapple	297 Ten Years of Research in Integrated Reporting: A Systematic Literature Review Prof Reza Monem	231 Predicting financial distress as repeated events? Evidence from China Mr Ganghua Wang	311 Corporate response to the Commonwealth Modern Slavery Act 2018: Higher Education sector Mrs Zairul Nurshazana Zainuddin				

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CONCURRENT WITHOUT DISCUSSANTS 5									
	Public Sector / NFP Reporting Quality and Audit	Consequences of ESG performance	Accounting History	Corporate Governance C	Education – Curriculum	Audit Quality C	Corporate Finance E	Financial Accounting E	
Session Chair	DR Miaodi Han	Dr Charlene Chen	Assoc Prof Carolyn Fowler	Dr Sander De Groot	Mr Scott Copeland	Dr Eunice Khoo	Dr Guan Yan	Prof Keith Duncan	
Room	Southport 3	Surfers Paradise 1	Surfers Paradise 2	Surfers Paradise 3	Coolangatta 1	Coolangatta 2	Coolangatta 3	Coolangatta 4	
8:30am - 8:45am	14 The Effectiveness of Internal Audit Offices Roles: Evidence from Indonesian State-Owned University Dr Rusdi Akbar	195 Environmental engagement and litigation risks: Evidence from China Ms Qian Tao	118 The Evolution of Nineteenth Century Audit Reports: A Longitudinal Colonial Case Prof Niamh Brennan	247 Audit Committee Accounting Financial Expertise and Stock Price Crash Risk Dr Meeook Cho	80 Integrating Sustainability in Accounting Curricula: Indian Deans Perspective Dr Meredith Tharapos Dr Ritangi Narang	144 Client-Auditor Mismatch Relationship and Cost Stickiness-Evidence from China Dr Shanmei Luo	246 Foreign Divestment and the Insolvency Risk: Evidence from Nordic Firms Dr Janshed Iqbal	29 The Accountability System for Material Misstatements and Executive Pay Performance Sensitivity: A Quasi-Natural Experiment Dr June Cao	
8:50am - 9:05am	150 Regulatory Filing Deadline Change and the Financial Reporting Timeliness of UK Charitable Companies Ms Arung Ghna Mayapada	337 Corporate Green Revenues and Cash Holdings Mr Harrison Guo	313 The governance of war and the role of accounting: Insights from the Napoleonic domination in Italy Assoc Prof Laura Maran	120 Building Resilience: Going through External Shocks with Quality Internal Information Ms Jiahang Zhang	258 Accounting Education for Gen-Z: Lessons from a student co-creation perspective Dr Daniela Juric	201 Audit adjustments and financial reporting quality in private firms Mr Jesper Haga	189 Do early lock-up releases affect IPO firms' initiation of management guidance? Mr Dixin Wu Prof Mark Wilson	73 When two co-CEOs are better than one: The role of accounting information quality in shared-command structure Dr Peter Truc Do	
9:10am - 9:25am		285 The Relationship between Corporate Social Responsibility and Tax Avoidance Dr Imran Haider		290 Measuring cyber risk: integrating methodological, behavioral, and organizational perspectives Dr Micheal Axelsen	298 The nexus between self-efficacy and soft skills development among accounting students: An Indian perspective Dr Garima Sharma	293 Do auditors' communications with audit committees help reduce stock price crash risk? Dr Eun Hye Jo		310 Family firms, political connections, and earnings quality: Evidence from the GCC region Prof Reza Monem	

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CONCURRENT WITHOUT DISCUSSANTS 6							
	CPA Australia	Interdisciplinary	Taxation	Corporate Governance - Employee Safety/Executive Compensation	Audit Quality D	ESG	Financial Accounting F
Session Chair							
Room	Southport 1&2	Southport 3	Surfers Paradise 1	Surfers Paradise 2	Surfers Paradise 3	Coolangatta 1	Coolangatta 2
9.35am - 9.50am	Dr Richard Pucci	Dr Richard Pucci	Dr Bronwyn McCredie	Assoc Prof Yong Zhang	Dr Jessica Zhang	Dr Zihan Liu	Prof Chen Chen
		46 Are Subordinate Executives Greener? Internal Governance and Corporate Green Innovation Ms Millie Liew	38 Really under Pressure? The Federal Commissioner of Taxation, Multi-Disciplinary Partnerships, Legal Professional Privilege and the Provisions of Australian Legal Profession Legislation that Dare not Speak their Name Mr Eu-Jin Teo	255 Effect of Panoptic Supervision and Protection Effectiveness on Employee Threat Avoidance Behavior Mr Syaiful Ali	183 Realised semibetas in the Australian stock market Mr Jinze Li	82 Peer Effects of CSR Disclosure: Evidence from Chinas Selective Mandatory Disclosure Regime Ms Fangyi Yin	303 Corporate Renaming and Stock Price Crash Risk Mr Anthony (Yefeng) Zhang
	CPA Australia						
	How to make a sustainability quilt. The role of integrated thinking in cohesive storytelling Mr Patrick Vijjoen	292 Do Management Control Practices Complement R&D Activities? Ms Fiona Roeslim	50 Dividend imputation in Australia: franking credits, tax changes and payout policy Dr Kevin Li	265 Covid-19 Crisis and Ceo Pay-Performance Sensitivity: Australian Evidence Ms Immaculate Tusiime		261 Shades of green in the bonds market: the role of the external verification reports Dr Luiz Fernando Distadio	208 Sustainability Reporting and Ownership Concentration Towards Company Performance: An Analysis of Sri Lankan Listed Companies Mr Ruwan Wijesinghe
9.55am - 10.10am		7 Network Centrality, Information Diffusion and Asset Pricing Assoc Prof Angel Zhong	159 Recommendations Of Tax Simplification Methods, Which Could Be Applied To Tax Systems To Contribute Towards Tax Simplification Mrs Gail Young				271 The high road or the low road? The information environment around backdoor market listing Dr Victoria Clout
10.15am - 10.30am							
10.30am - 11.00am	Morning Tea						

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CONCURRENT WITH DISCUSSANTS 4										
	AASB	Public Sector/NFP Performance and reporting and reporting issues	Factors affecting ESG activities	Technology / Interdisciplinary	Corporate Finance F	Corporate Finance - ESG	Key Audit Matters	Finance E	Financial Accounting J	Financial Accounting K
Session Chair		Assoc Prof Nives Botica Redmayne	Assoc Prof Joanne Tingey-Holyoak	Dr Dimu Ehalaiye	Dr Bo Xu	Dr Mingwei Sun	Prof David Hay	Prof Robert Bianchi	Dr June Cao	Dr Xin (Tracy) Qu
Room	Southport 1&2	Southport 3	Surfers Paradise 1	Surfers Paradise 2	Surfers Paradise 3	Coolangatta 1	Coolangatta 2	Coolangatta 3	Coolangatta 4	Broadbeach
3.30pm - 3.55pm		13 The Use of Performance Information in Indonesian Central Government	327 Every emission you create, every dollar you donate: The effect of regulation-induced pollution on corporate philanthropy	269 Cybersecurity risk and investment efficiency	171 Inflexibility and Corporate Bond Yield Spreads	45 Indigenous Sustainable Finance as a Research Field: A Systematic Literature Review on Indigenizing ESG.	152 Auditor Expertise in Accounting Estimates: Evidence from Audit Partners Career Key Audit Matter	184 Cross-Asset Time-Series Momentum Strategy: A New Perspective	103 R&D ability and R&D narrative disclosure	260 Accounting quality and investors information integration of corporate disclosures
		Dr Rusdi Akbar	Dr Seunggho Choi	Mrs Jimin Wang	Dr Abe De Jong	Sustainability and Indigenous Community Practices	Asset Impairments	Mr. Dezhong Xu	Dr Marvin Wee	Dr Matthew Grosse
Discussant		Dr Andrea Roberts	Dr Roslyn Roberts	Dr Wei Cai	Dr Leo Liu	Mr. Andre Poyser	Mr Menghe (David) Zhao		Dr Victoria Clout	
4.00pm - 4.25pm		138 Financial literacy and information needs: An investigation of individual donors perceptions	212 Do Firms Become More Toxic after Going Public? Evidence from Hydraulic Fracturing Operators	304 Accountability: A Mechanism for Demystifying Analytics?	220 Do Credit Ratings affect Corporate Labor Investment?	Mechanisms to incentivize fossil fuel investment and implications on portfolio risk and returns	97 The Effects of Critical Audit Matters and Audit Materiality Disclosures on Investors Risk Perceptions	309 Predictive Regressions With Serially Uncorrelated Returns	104 Bond Market Response to SEC Tax-related Comment Letter Conversations	166 Accounting Employees' Costs of Implementing New Accounting Standards
		Dr Ushi Ghoorah	Prof Wen He	Prof Michael Davern	Dr Mong Shan Ee	Dr Kylie-Anne Richards	Dr Jin Ma	Prof Daniel Smith	Ms Yuan (Helen) Ping	Assoc Prof Luminita Enache
Discussant		Dr Roel Boornisma	Assoc Prof Helen Spiropoulos	Dr Sarah Osborrie	Mr Nhan Huynh	Assoc Prof Dan Daugaard	Prof Peter Carey	Prof Joakim Westerholm	Dr Fang Hu	Assoc Prof Richard Morris
4.30pm - 4.55pm		151 Charity Financial Reporting Timeliness: Do Changes in Accounting Standards Matter?	284 On the Signalling of Venture Quality: Further Evidence on Determinants of Equity Crowdfunding in China	132 Institutional Equality: Institutional Ownership and Workplace Discrimination Lawsuits	Assoc Prof Chelsea Liu			110 Partisan Return Comovement	127 Proactive Enforcement of Information Disclosure and Stock Price Synchronicity	56 The Spillover Effect of Corporate Site Visits on Investment Decisions
		Dr Pallab Kumar Biswas	Dr Michael De Martinis	Assoc Prof Ji (George) Wu				Mr Jiayue Qiu	Dr Shijun Guo	Ms Jiaying Ge
Discussant		Prof Carolyn Cordery		Dr Jamshed Iqbal				Prof Lee Smales		Dr Sandip Dhole



