

<p align="center"><b>2025 AFAANZ ESG Special Interest Group Annual Meeting</b></p> <p align="center"><b>Sofitel Brisbane Central – Meeting Room: <i>Odeon</i></b></p> <p align="center"><b>Sunday, 6 July 2025   8:45 AM – 1:00 PM (AEST)</b></p> <p align="center"><b>Brisbane, Queensland, Australia</b></p>	
<b>8:45 - 9:00 am</b>	<b>Registration</b>
<b>9:00 - 9:10 am</b>	<p><b>Welcome</b></p> <p>Professor Tracy Wang, Founding Chair of AFAANZ ESG SIG, The Australian National University</p>
<p><b>9:10 - 9:50 am</b></p> <p><b>Chair:</b></p> <p>Professor Kathleen Herbohn University of Queensland</p>	<p><b>Keynote:</b> <i>"Making Sense of Sustainability Reporting: Standards, Incentives, and Information Quality"</i></p> <p>Professor Stephen Taylor, University of Technology Sydney</p>
<p><b>9:50 am - 10:30 am</b></p> <p><b>Chair:</b> Dr Sandip Dhole Monash University</p>	<p><b>Keynote:</b> <i>"ESG Ratings and Conflicts of Interest"</i></p> <p>Associate Professor Yun Lou, Singapore Management University</p>
<b>10:30 am - 10:45 am</b>	<b>Morning Tea Break</b>
<p><b>10:45 am - 11:25 am</b></p> <p><b>Chair:</b> A/P Muhammad Nadeem University of Queensland</p>	<p><b>Keynote: AASB and NZ XRB Update</b></p> <ul style="list-style-type: none"> <li>• Dr Ao Li, Senior Manager, Australian Accounting Standards Board (AASB)</li> <li>• Karen Tipper, Technical Director - Assurance, New Zealand External Reporting Board (NZ XRB)</li> </ul>
<p><b>11:25 - 12:05 pm</b></p> <p><b>Chair:</b> Professor Ellie Chapple QUT Business School</p>	<p><b>Panel Discussion:</b> <i>"From Idea to Impact: Funding ESG Research in a Changing World"</i></p> <p><b>Panelist:</b></p> <ul style="list-style-type: none"> <li>• Professor Stephen Taylor, University of Technology Sydney</li> <li>• Associate Professor Yun Lou, Singapore Management University</li> <li>• Dr Keith Kendall, Chair of the AASB</li> <li>• Tim Timchur, Chair of Environmental, Social and Governance Centre of Excellence, CPA Australia</li> </ul>
<b>12.05 - 12.06pm</b>	<p><b>Concluding Remarks</b></p> <p>Professor Tracy Wang, Founding Chair of AFAANZ ESG SIG, The Australian National University</p>
<b>12:06 - 12:15 pm</b>	<b>Annual General Meeting</b>
<b>12.15 - 1pm</b>	<b>Lunch</b>

## Speakers



**Stephen Taylor** is UTS Distinguished Professor of Accounting in the Business School at the University of Technology Sydney, and Deputy Chair of the Australian Accounting Standards Board. He is a member of the Australian Accounting Hall of Fame, and a Fellow of the Academy of Social Sciences in Australia, which he currently serves as Treasurer. Stephen's research has been published in leading international journals, *including The Accounting Review, Journal of Accounting and Economics, Review of Accounting Studies, Contemporary Accounting Research, Journal of Accounting and Public Policy, Journal of Financial and Quantitative Analysis, Journal of Banking and Finance, Journal of Corporate Finance and Journal of Business Finance and Accounting*. Stephen has been a Chief Investigator on many large Australian Research Council Grants, as well as receiving large research grants from the Capital Markets CRC and the Centre for International Finance and Regulation. He has had extensive consulting experience as an expert witness in Australia and overseas.



**Yun Lou** is an Associate Professor and the Associate Dean (Research) at the School of Accountancy, Singapore Management University (SMU). Yun joined SMU in 2017. Prior to joining SMU, she taught the Executive, MBA, and Master programs at HEC Paris. She received her PhD in Accounting from London Business School. Her research focuses on corporate disclosure, debt contracting, ESG, misinformation, and social media. She has published in *Journal of Accounting Research, The Accounting Review, Review of Accounting Studies, Management Science, and Contemporary Accounting Research*, among others. Her paper "*Do Commercial Ties Influence ESG Ratings? Evidence from Moody's and S&P*" won the Best Paper Award at the 2022 MIT Asia Conference and received an Honorable Mention for the 2024 Moskowitz Prize for outstanding research in sustainable finance.



**Dr Keith Kendall** was appointed Chair of the Australian Accounting Standards Board (AASB) in May 2020. As part of this role, he is also a member of the (Australian) Financial Reporting Council and the New Zealand Accounting Standards Board. Prior to his appointment to the AASB, Dr Kendall worked as an accountant and a lawyer for 25 years in various roles across the Big 4, academia, government and sole practice (as a barrister), spending time as a Partner at Rigby Cooke Lawyers before accepting an appointment to serve on the former Administrative Appeals Tribunal.

As well as his present appointment as Chair of the AASB, Dr Kendall also serves on a number of boards of not-for-profit organisations, including as Finance Director of Rugby Victoria and on the Investment Committee of the Royal Historical Society of Victoria.

Keigh holds degrees from Monash University, the University of Melbourne and the University of Chicago, obtaining his doctorate from La Trobe University applying behavioural law and economics to the regulation of insider trading. He is a Fellow of CPA Australia, a Member of Chartered Accountants Australia & New Zealand, a Chartered Tax Adviser and Graduate of the Australian Institute of Company Directors.



**Dr Ao Li** is a Senior Manager in the AASB's Sustainability Reporting team, bringing extensive experience in standard-setting for both financial reporting and sustainability. Since joining the AASB in 2019, Ao has contributed to various domestic and international projects, including the development and implementation of the Australian Sustainability Reporting Standards (ASRS).

Ao plays an active role in advancing the AASB's research agenda, having authored staff and research papers on a range of reporting topics, including climate-related risk disclosures in financial statements, materiality, transitional reliefs in IFRS 16 Leases, consolidated financial statements, management commentary, and auditor remuneration disclosures. Ao manages stakeholder relationships across sectors and collaborates with international standard-setters on projects to inform thought leadership on current and emerging accounting and reporting issues.



**Karen Tipper** is the Technical Director – Assurance at the External Reporting Board (XRB). The XRB develops and issues climate reporting, accounting, auditing and assurance standards for New Zealand. Karen joined the XRB in February 2023 and she has over 20 years of experience in financial audit and sustainability assurance.

Prior to joining the XRB, she worked for a New Zealand based carbon and sustainability assurance entity leading their client delivery team. Originally from the UK, Karen worked for Deloitte in the UK, Germany and New Zealand providing financial statement audit and other assurance services. Karen lives in Christchurch with her husband and two children.



**Tim Timchur** is Chair of the ESG Centre of Excellence at CPA Australia and Managing Director of 365 Architechs Pty Ltd. He is passionate about the future of the accounting profession and is actively involved as a presenter for various organisations, speaking on topics including ethics, governance, and technology.

## Moderators



**Kathleen Herbohn** is a Professor (financial accounting) in the University of Queensland Business School. She researches corporate social responsibility, focussing on how public data in debt and equity markets informs stakeholders about corporate performance, as well as shapes corporate behaviour. Kathleen has published in leading international journals. She is a member of the Academic Advisory Panel of the Australian Accounting Standards Board and serves on the Editorial Board of Accounting Auditing and Accountability as well as an Associate Editor of the Australian Accounting Review.



**Sandip Dhole** is a Senior Lecturer at Monash Business School, Monash University. Sandip's research focuses on financial accounting, specifically in areas like disclosure, financial reporting quality, climate change, and how companies share information with the public and financial analysts. His research has been published in *The Accounting Review*, *Journal of Business Finance & Accounting*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy* and the *International Journal of Accounting Information Systems*.



**Muhammad Nadeem** is an Associate Professor of Accounting and Co-lead of the Business Sustainability Initiative (BSI) research hub at the University of Queensland (UQ) Business School. His research explores corporate governance and CSR, with a focus on climate-related disclosures. His work appears in top journals including *The British Accounting Review*, *British Journal of Management*, *Journal of Business Ethics*, and *Journal of Business Finance & Accounting*, and has earned multiple Best Paper Awards. He was named Best Emerging

Researcher and has provided expert commentary in media outlets such as *The Conversation* and *Newsroom*. Nadeem regularly delivers keynote speeches and research seminars internationally and has played a key role in organizing several international conferences. He actively engages with standard-setting bodies including the External Reporting Board (XRB) in New Zealand and the Australian Accounting Standards Board (AASB), and contributes through research forums, panel facilitation, and formal submissions.



**Ellie Chapple** is Professor of Accounting at QUT Business School. She has over 30 years of experience in Australian business and law schools. Her research and teaching span insolvency, commercial and corporate law, corporate governance, CSR, diversity, forensic accounting, and auditing. She has supervised over 30 research students and published extensively in leading regional journals in accounting, auditing, finance, and law. Ellie's research takes a cross-disciplinary approach, integrating accounting and legal perspectives to inform disclosure regulation, policy,

and fraud control. She is active in professional associations including the AAA, EAA, SCOLA, FIRN, and AFAANZ,. She is deputy-editor in chief of *Accounting and Finance* and assessor for the Australian Research Council Discovery Research Grant programme.