

2018 AFAANZ CONFERENCE AUCKLAND

PROGRAM

SUNDAY, 1 JULY – TUESDAY, 3 JULY 2018
AUCKLAND, NEW ZEALAND



Platinum Sponsors:





2018 AFAANZ CONFERENCE PROGRAM



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INSTITUTIONAL MEMBERS



**Australian
National
University**

Centre for Audit and
Assurance Research
Research School of Accounting



Department of Accounting



Department of Accounting
Department of Finance



Department of Accounting



Department of Accounting
and Finance



College of Business,
Government and Law



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 Business and Tourism



Department of Accounting,
Economics Finance and Law



Department of Financial and
Business Systems



Department of Financial and
Business Systems



Department of Accounting
Department of Finance



Discipline of Accounting



School of Commerce



School of Commerce



Discipline of Accounting
Discipline of Finance



School of Accounting,
Economics and Finance



School of Accounting
and Commercial Law



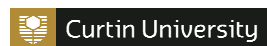
Business School



Department of Accounting,
Economics, Finance and Property



School of Accounting and Finance



School of Accounting



Department of Accounting,
Finance and Economics



Discipline of Accounting
and Finance



Department of Accounting



School of Accounting



School of Accountancy and School
of Economics and Finance



School of Accounting School
of Economics, Finance and
Marketing



Business College



School of Accounting and Finance



Department of Accounting
and Finance



Department of Accounting
Department of Banking and Finance



Department of Accountancy
and Finance



Accounting Cluster
Finance Cluster



Tasmanian School of Business
and Economics



Accounting Discipline Group



Department of Accounting



School of Business

2017-2018 AFAANZ BOARD

AFAANZ PRESIDENTS

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University of Wollongong

Professor Chris van Staden (New Zealand)

Auckland University of Technology

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Victoria University of Wellington

Professor Baljit Sidhu

University of Sydney

Associate Professor Marvin Wee

Australian National University

EDITOR-IN-CHIEF

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Macquarie University

MANAGER

Ms Preeta Philip

AFAANZ

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CONFERENCE TECHNICAL COMMITTEE

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University of Adelaide

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Curtin University

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University of South Australia

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Australian National University

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Victoria University of Wellington

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La Trobe University

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Professor Sue Wright

University of Newcastle

Dr Shan Zhou

University of Sydney

Associate Professor Marvin Wee

Australian National University

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WELCOME

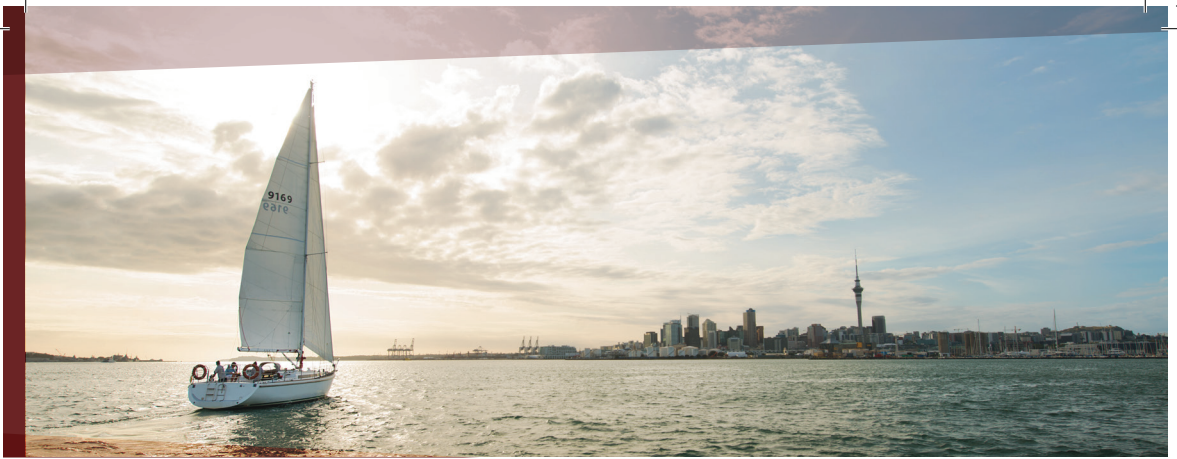
ON BEHALF OF THE BOARD OF DIRECTORS, WE WOULD LIKE TO WELCOME YOU TO THE 58th ANNUAL AFAANZ CONFERENCE.

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 2018 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 finance, corporate governance, corporate social responsibility, finance, financial accounting, interdisciplinary research, 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 Patricia Dechow, University of Southern California; Professor Martin Messner, University of Innsbruck and Professor David Reeb, National University of Singapore.

Our Special Interest Groups (SIGs) will also be holding their symposia at the conference. Most will be holding this on Saturday or Sunday, i.e., Auditing and Assurance, Accounting History, Accounting Standards, Qualitative Research in Accounting Network, Accounting Education, Behavioural Finance and Management Accounting. The Calibration of Learning Standards SIG will have their meeting on the 6th of July at RMIT in Melbourne, Australia after the conference. The SIGs provide valuable professional development and excellent networking opportunities with leading members of the profession.



We are very excited to celebrate, at this conference, the 50th Anniversary of the acclaimed paper co-authored by Emeritus Professor Phillip Brown and Professor Ray Ball in the Journal of Accounting Research in 1968. We have a breakfast panel on Monday to start off several other events to celebrate the contribution of this paper to accounting and finance research.

We would like to take this opportunity once again to thank our platinum sponsors, the Chartered Accountants Australia and New Zealand; and 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.

Chris Van Staden (New Zealand)

Millicent Chang (Australia)

Presidents

Charl De Villiers

Marvin Wee

Co-Chairs, AFAANZ Conference 2018 Technical Committee

Preeta Philip

Manager

GENERAL INFORMATION

REGISTRATION

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

Sunday, 1 July 1.00pm–5.00pm

Monday, 2 July 7.30am–5.30pm

Tuesday, 3 July 7.30am–5.30pm

MEETING ROOMS

The conference meeting rooms are located on the ground floor of Cordis Auckland.

SPEAKERS PREP ROOM

The speakers prep room is located in the Boardroom. Please ask the staff at the registration desk for directions. The Boardroom will be open at the following times:

Sunday, 2 July, 1pm–5.00pm

Monday, 3 July, 7.30am–5.30pm

Tuesday, 4 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 Room I.

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 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.

GENERAL INFORMATION

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 3 9363 6111) 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.

PRE AND POST TOURS

If you are planning on extending your stay in Auckland or have some free time to explore all that New Zealand has to offer www.newzealand.com is a useful website that may assist in your planning.

MOBILE PHONES AND PAGERS

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.



GENERAL INFORMATION

SMOKING POLICY

Cordis, Auckland 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 and there is a guest smoking area in the outdoor courtyard off the lobby.

TIME ZONE

Auckland's NZST is UTC/GMT +12 hours

ACCOMMODATION

Check-in is available from 3.00pm

Check-out is at 11.00am

TRANSPORT

Auckland Co-op Taxis – 9-300 3000

Green Cabs Auckland – 800 464 7336

CAR HIRE

All the major car hire companies operate from Auckland including:

Avis – www.avis.co.nz

Budget – www.budget.co.nz

Europcar – www.europcar.co.nz

Hertz – www.hertz.co.nz

Thrifty – www.thrifty.co.nz

GENERAL INFORMATION

TRADE EXHIBITION AREA

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

The trade exhibition is located in Room I at Cordis Auckland and is open as follows:

Sunday, 1 July, 3:00pm–7:00pm

Monday, 2 July, 8:30am–6:30pm

Tuesday, 3 July, 8:30am–4:00pm

THE FOLLOWING ORGANISATIONS ARE EXHIBITING THIS YEAR:



AFAANZ
www.afaanz.org



Cengage Learning
www.cengage.com.au



Chartered Accountants Australia and New Zealand
www.charteredaccountantsanz.com



Chartered Institute of Management Accountants
www.cimaglobal.com



CPA Australia
www.cpaaustralia.com.au



McGraw-Hill Education
www.mheducation.com.au



Pearson
www.pearson.com.au



Routledge
www.routledge.com

WILEY

Wiley
www.wiley.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 CAANZ

Sunday, 1 July from 5.30pm to 6.30pm

Cordis Auckland, Crystal I

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



WELCOME RECEPTION

Sponsored by CPA Australia

Sunday, 1 July from 6.30pm to 7.30pm

Cordis Auckland, Great Room I

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 absorb your day, meet, and catch up with exhibitors.



NETWORKING HOUR

Monday, 2 July at 6pm to 7pm

Cordis Auckland, Great Room I

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, 3 July,

Cordis Auckland, Great Rooms III & IV

Pre-Dinner drinks 7:30pm to 8pm

Dinner/Dance & Awards Ceremony 8pm to 11.45pm

Dress theme: Swinging Sixties

Additional tickets: \$140.00

Step out in your favourite Sixties 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 NZ GST.

CORDIS HOTEL FLOOR PLAN



FUNDING YOUR RESEARCH

GLOBAL RESEARCH PERSPECTIVES PROGRAM

Bold, innovative research has the power to shape the business world. That's why CPA Australia's annual Global Research Perspectives Program supports original research that will inform our members and the global business community.

Deadline for submissions: 31 July

cpaaustralia.com.au/research

BE HEARD.
BE RECOGNISED.



2019 AFAANZ CONFERENCE

7 - 9 July 2019 | Brisbane, Australia



Sponsored by

CALL FOR PAPERS



This is the first call for papers for the 2019 AFAANZ Conference to be held in Brisbane, 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 2018 issue of the AFAANZ Newsletter and on the AFAANZ website **www.afaanz.org**

SUBMISSION DATE

Papers must be submitted by **Friday, 8 February 2019, 5pm AEST**. Late submissions will NOT be accepted under any circumstances. Please allow adequate time to complete our online submission process.

EVENT SPONSORS

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

FIRST TIME ATTENDEES MEETING

SPONSORED BY



WELCOME RECEPTION

SPONSORED BY



BEST PAPER: AUDITING

SPONSORED BY



Australian National University

Australian National Centre for Audit and Assurance Research and Research School of Accounting

BEST PAPER: MANAGEMENT ACCOUNTING

SPONSORED BY



Chartered Institute of Management Accountants

PHILIP BROWN AWARD

SPONSORED BY



BALL AND BROWN PAPER

SPONSORED BY



EXHIBITION:



Chartered Institute of Management Accountants



WILEY



2018 **AFAANZ** **CONFERENCE** **PLENARY PANEL** **PROGRAM**

PLENARY SESSIONS



PLENARY SESSION 1: ***UNDERSTANDING EARNINGS QUALITY***

Sunday, 1 July, 2018 – 2:45pm - 4:00pm
Room: Great IV

Patricia Dechow is a Professor of Accounting at the Marshall School of Business at University of Southern California. Her research interests are the nature and purpose of accounting accruals, evaluating the quality and reliability of earnings and the informativeness of earnings to capital markets, the use of earnings information in predicting stock returns, the use of round numbers as goals and the effect of analysts' forecasts on investor perceptions of firm value.



PLENARY SESSION 2: ***PLANNING AND BUDGETING: WHENCE AND WHITHER?***

Monday 2 July, 2018 – 11:00am - 12:30pm
Room: Great IV

Martin Messner is Professor of Management Control and Associate Dean of Studies at the University of Innsbruck, Austria. Martin is primarily interested in contemporary practices of management accounting and control, which he examines mostly by means of field research. He has worked, among other topics, on the implementation of performance measurement systems, on the relationship between financial and strategic objectives in new product development and on the possibilities and limits of accountability.



PLENARY SESSION 3: ***EXTRICATING ACCRUAL QUALITY***

Tuesday 3 July, 2018 – 11:10am - 12:40pm
Room: Great IV

David Reeb is a Professor of Finance and holds the Mr. and Mrs. Lin Jo Yan Professorship in Banking and Finance at the National University of Singapore. Dr. Reeb's research interests range from founding-family ownership to the properties of global innovation, spanning deceptive trade practices in financial intermediaries to diversity in the workforce.

PANEL DISCUSSIONS

CREATIVE DESTRUCTION OF HIGHER EDUCATION

Sunday, 1 July 2018 – 4.30pm – 5.30pm Room: Great IV

Moderator:

Chris van Staden, AFAANZ President

PANEL MEMBERS:

Kellie Hamilton, Manager – Certification, CPA Australia

Geraldine Magarey, Leader, Policy and Thought Leadership, CAANZ

BREAKFAST PANEL: 50TH ANNIVERSARY OF BALL AND BROWN (PURCHASED EVENT)

Monday 2 July, 2018 – 7:30am – 9:00am Room: Great IV

Moderator:

Patricia Dechow, University of Southern California

Panel Members:

Philip Brown, University of Western Australia

Jayne Godfrey, University of Auckland

David Reeb, National University of Singapore

Phil Shane, Mason School of Business

PRACTICE AND ACADEMIA – THE CHALLENGES AND OPPORTUNITIES

Monday 2 July, 2018 – 4:30pm – 6:00pm Room: Great IV

Moderator:

Tony van Zijl, Professor, Victoria University of Wellington

Panel Members:

Emma Murphy, Head of Recruitment & Talent, Auckland Council

John Shewan, CNZM – Independent company director and former Chairman of PwC New Zealand

Tim Watts, Technology entrepreneur, Managing Director TalentWire Group

MEET WITH THE EDITORS

Tuesday 3 July, 2018 – 9:40am – 10:40am Room: Great IV

Moderator:

Robert Faff, *Pacific-Basin Finance Journal*

Panel Members:

Jane Baxter, *Australian Journal of Management*

Ellie Chapple, *Accounting Research Journal*

Tom Smith, *Accounting & Finance*

PROGRAM AT A GLANCE

SATURDAY, 30 JUNE

Rooms

AFAANZ Special Interest Group Symposia		
08.00–16.00	Finance SIG7: Joint event with <i>Pacific-Basin Finance Journal</i>	Gallery 3
08.00–18.00	Accounting Education SIG5	Crystal I
09.00–15.30	Accounting Standards SIG3	Gallery 4
09.00–16.00	11 th Accounting History Symposium SIG2	Gallery 1
18.00–21.30	Management Accounting SIG8	Gallery 4

SUNDAY, 1 JULY

Rooms

AFAANZ Special Interest Group Symposia		
08.30–13.00	Auditing and Assurance SIG1	Gallery 3
09.00–13.00	Qualitative Research in Accounting Network SIG4	Gallery 1
09.00–12.00	Women's Mentoring	Gallery 4
12.00–14.30	Heads of Departments Meeting	Gallery 4
13.00–17.00	Registration Desk open	Great Room Prefunction
13.00–19.00	Exhibitions open	Great I
14.30–14.45	President's Welcome: Chris van Staden & Millicent Chang	Great IV
14.45–16.00	Plenary Session 1– Patricia Dechow	Great IV
16.00–16.30	Afternoon Tea	Great I
16.30–17.30	Panel Discussion – CPA Australia and CAANZ	Great IV
17.30–18.30	First time AFAANZ Conference Attendees Meeting sponsored by CAANZ	Crystal I
18.30–19.30	Welcome Reception sponsored by CPA Australia	Great I

PROGRAM AT A GLANCE

MONDAY, 2 JULY

Rooms

07.30-09.00	Breakfast Panel: "50th Anniversary of Ball and Brown (1968)"	Great IV
09.00-10.30	CONCURRENT SESSIONS 1: WITH DISCUSSANTS Audit Fees Corporate Governance Equity Offerings 1 Managerial Effects Corporate Social Responsibility 1 Disclosure Interdisciplinary International Accounting 1 Public Sector/Not for Profit 1	Crystal II Great III Gallery 1 Crystal I Gallery 4 Great II Gallery 3 Grey's Room Gallery 2
10.30-16.00	Research Interactive Sessions	Great I
10.30-11.00	Morning Tea	Great I
11.00-12.30	Plenary Session 2 – Martin Messner	Great IV
12.30-13.20	Lunch	Great I
13.20-14.20	CONCURRENT SESSIONS 2: WITHOUT DISCUSSANTS AASB Academic Engagement and Update Audit Fees 2 Finance 1 Board Diversity Corporate Social Responsibility 2 Technology/Self-Learning Banking Related Issues 1 Emerging Management Control Systems	Great II Crystal II Grey's Room Crystal I Gallery 4 Great III Gallery 1 Gallery 3
14.30-16.00	CONCURRENT SESSIONS 3 – WITH DISCUSSANTS Accounting History/Critical Perspective Audit Quality 1 Ball and Brown (1968) Session Gender and Finance Challenging Disruption Anomalies/Behavioural Finance Financial Accounting Management Control Systems: Design & Use Taxation	Gallery 2 Crystal II Great II Grey's Room Great III Gallery 1 Crystal I Gallery 3 Gallery 4
16.00-16.30	Afternoon Tea	Great I
16.30-18.00	Panel Discussion: "Practice Panel"	Great IV
18.00-19.00	Networking Hour	Great Room Prefunction

PROGRAM AT A GLANCE

TUESDAY, 3 JULY

Rooms

08.30–09.30	CONCURRENT SESSIONS 4: FORUM Audit Fees 3 Board Composition Carbon Performance and CSR Reporting Education Forum 1 Banking Related Issues 2 Performance Measurement CSR/Interdisciplinary Accounting Behavioural Effects	Crystal II Crystal I Gallery 4 Great III Gallery I Great II Gallery 3 Grey's Room
09.40–10.40	CONCURRENT SESSIONS 5: WITHOUT DISCUSSANTS/PANEL DISCUSSION Meet with the Editors Accounting History/Critical Perspective Audit Quality 2 Corporate Governance Global Trends Corporate Social Responsibility Corporate Finance and Investing Profession and Practice International Accounting 2	Great IV Gallery 4 Crystal II Crystal I Great III Gallery 1 Great II Gallery 3 Grey's Room
10.40–16.00	Research interactive Sessions	Great I
10.40–11.10	Morning Tea	Great I
11.10–12.40	Plenary Session 3 – David Reeb	Great IV
12.40–13.20	Lunch	Great I
13.20–14.20	CONCURRENT SESSIONS 6: WITHOUT DISCUSSANTS Audit Report Ball and Brown (1968) Session Ownership Effects 2 Integrated and CSR Reporting 1 Questioning What We Know Finance 2 Corporate Decision Making Cost Accounting Public Sector/Not for Profit 2	Crystal II Great II Crystal I Gallery 4 Great III Gallery 1 Grey's Room Gallery 3 Chandelier Room

PROGRAM AT A GLANCE

TUESDAY, 3 JULY

Rooms

14.30-15.30	CONCURRENT SESSIONS 7: FORUM Other Audit Issues Monitoring Corporate Social Responsibility 3 Education Forum 2 Investments Managerial Effects Earnings Attributes Interdisciplinary Forum Corporate Governance 2	Crystal II Crystal I Gallery 4 Great III Gallery 1 Gallery 3 Great II Grey's Room Chandelier Room
15.30-16.30	Afternoon Tea	Great I
16.30-17.30	CONCURRENT SESSIONS 8: WITH DISCUSSANTS Behavioural Audit Mergers & Acquisitions Ownership Effects 1 Integrated and CSR Reporting 2 Contemporary Professional Skills Banking Accounting Policies Financial Analysts/Earnings attributes Strategy	Crystal II Gallery 1 Crystal I Gallery 4 Great III Chandelier Room Great II Grey's Room Gallery 3
19:30-20:00	Pre-dinner Drinks	Great Room Prefunction
20:00-23:45	Conference Dinner/Dance and Awards Ceremony	Great IV

TECHNICAL PROGRAM

SATURDAY, 30 JUNE 2018

Rooms

8:00-18:00	Accounting Education Special Interest Group (SIG5)	Crystal I
8:00-16:00	Finance Special Interest Group (SIG7) Joint event with <i>Pacific-Basin Finance Journal</i>	Gallery 3
9:00-16:00	11th Accounting History Special Interest Group Symposium (SIG2)	Gallery 1
9:00-15:30	Accounting Standards Special Interest Group (SIG3)	Gallery 4
18:00-21:30	Management Accounting Special Interest Group (SIG8)	Gallery 4

SUNDAY, 1 JULY 2018

Rooms

8:30-13:00	Auditing and Assurance Special Interest Group (SIG1)	Gallery 3
9:00-13:00	Qualitative Research in Accounting Network Interest Group (SIG4)	Gallery 1
9:00-12:00	Womens Mentoring Program	Gallery 4
12:00-14:30	HoD Meeting	Gallery 4
13:00-19:00	Exhibitions Open	Great I
13:00-17:00	Registration	Pre-function
14:30-14:45	President's Welcome - Chris van Staden and Millicent Chang	Great IV
14:45-16:00	Plenary Session 1 - Patricia Dechow "Understanding Earnings Quality"	Great IV
16:00-16:30	Afternoon Tea	Great I
16:30-17:30	Panel Discussion - "Creative Destruction of Higher Education" Moderator: Chris van Staden, AFAANZ Panel Members: Kellie Hamilton, Manager – Certification, CPA Australia Geraldine Magarey, Leader, Policy and Thought Leadership, CAANZ	Great IV
17:30-18:30	First time AFAANZ Conference Attendees Meeting, Sponsored by CAANZ	Crystal I
18:30-19:30	Welcome Reception, Sponsored by CPA Australia	Great I

MONDAY, 2 JULY 2018

Rooms

7:30-9:00	Breakfast Panel - "50th Anniversary of Ball and Brown (1968)" Moderator: Patricia Dechow, University of Southern California Panel Members: Philip Brown, University of Western Australia Robert Faff, University of Queensland Jayne Godfrey, University of Auckland David Reeb, National University of Singapore Phil Shane, Mason School of Business	Great IV
8:30-18:30	Exhibitions Open	Great I
9:00-10:30	CONCURRENT SESSIONS 1: WITH DISCUSSANTS	
AUDITING: AUDIT FEES1 Session Chair: Michael Turner, The University of Queensland The Effect of Audit Industry Structure Change on Audit Pricing: Evidence from China Zixuan Li; Steven Cahan Discussant: Paul Coram, The University of Adelaide Can an Audit Kill Two Birds with One Stone? Internal Control Audit Failure Rates and Audit Costs for Integrated vs. Non-integrated Audits: Evidence from China Josh Gunn; Chan Li; Lin Liao; Shan Zhou Discussant: Eunice Khoo, UNSW PCAOB Inspections and Audit Fees: An Analysis of the First Three Inspection Rounds of Small Audit Firms Ann Vanstraelen; Lei Zou Discussant: Christine Contessotto, Deakin University		Crystal II
CORPORATE FINANCE: CORPORATE GOVERNANCE Session Chair: Dewan Rahman, University of Queensland Effect of CEO Successors' Board Experience on Firm Performance and Value Helen Choy; Hanyong Chung Discussant: Helen Lu, The University of Auckland Government's Say-on-pay Policy and Corporate Risking Taking: Evidence from China Haiyan Jiang; Kun Su; Gary Tian Discussant: Chelsea Liu, The University of Adelaide Raising Capital for the Family Firm: Whence the Advantage? Dong Xiang; Yuming Zhang; Andrew Worthington Discussant: Sarah Osborne, QUT		Great III
CORPORATE FINANCE: EQUITY OFFERINGS Session Chair: Sazali Abidin, Lincoln University Why do So Few Firms Go Public on Mondays? Abu Chowdhury; Mir Zaman Discussant: Dixin Wu, Research School of Accounting, The Australian National University The Impact of Regulation on the Seasoned Equity Offering Decision Adrian Melia; Paul Docherty Discussant: Hoa Luong, Curtin University Does the Pre-IPO innovation affect the firms' long-term performance? Evidence from China Lu Zhou; Mehdi Sadeghi Discussant: Jin Lv, Australian National University		Gallery 1

MONDAY, 2 JULY 2018

9:00-10:30	CONCURRENT SESSIONS 1: WITH DISCUSSANTS CONTINUED	ROOM
	<p>CORPORATE GOVERNANCE: MANAGERIAL EFFECTS Session Chair: Janice Hollindale, Bond University</p> <p>Performance Measures in CEO Annual Incentive Plans: New Evidence from the Compensation Discussion and Analysis Orla Lenihan; Niamh M. Brennan Discussant: Paul Mather, La Trobe University</p> <p>Performance Informativeness and CEO Turnover Upon Differing Industry Conditions Lin Li; Peter Lam; Justin Law; Wilson Tong Discussant: Thu Phuong Truong, Victoria University of Wellington</p> <p>Managerial Perception of Market Competition and Acquisitions Kyle Peterson; Nam Tran Discussant: Sue Wright, University of Newcastle</p>	Crystal I
	<p>CORPORATE SOCIAL RESPONSIBILITY 1: Session Chair: Binh Bui, Victoria University of Wellington</p> <p>Corporate Social Responsibility Reporting and Investment: Evidence from Acquisitions Kun Wang; Yue Wu Discussant: Elvia R Shaukl, University of South Australia</p> <p>Accountability for workplace safety in the Bangladesh ready-made garment industry Suraiyah Akbar; Craig Deegan Discussant: Pei-Chi Kelly Hsiao, The University of Auckland</p> <p>Corporate Irresponsibility: The Price of Environmental Violations Gladys Lee; Cameron Truong; Xinning Xiao Discussant: Janice Loftus, University of Adelaide</p>	Gallery 4
	<p>FINANCIAL ACCOUNTING: DISCLOSURE Session Chair: Leye Li, UNSW Sydney</p> <p>Towards International Accounting Standards For Human Capital Based Disclosures: The Value Relevance Of Employee Costs In The Australian Mining Industry. Ananda Samudhram; Errol Stewart; Eu-Genie Siew; Jothee Sinnakkannu Discussant: Lyndie Bayne, UWA</p> <p>Mandatory CFO Compensation Disclosure and CFO Performance Dichu Bao; Lixin (Nancy) Su; Yong Zhang Discussant: Jongwon Park, Monash University</p> <p>Exploring The Comparability Of Non-Financial Performance Measures In Annual Reports Lyndie Bayne; Marvin Wee; Ann Tarca Discussant: Chuan Yu, UNSW Sydney</p>	Great II

MONDAY, 2 JULY 2018

9:00-10:30	CONCURRENT SESSIONS 1: WITH DISCUSSANTS CONTINUED	ROOM
	<p>INTERDISCIPLINARY Session Chair: Nagaratnam Jayasreedharan, Tasmanian School of Business and Economics, University of Tasmania</p> <p>Carbon Risk and Cost of Debt: Evidence from Natural Experiments Justin Hung Nguyen; Noor Houqe; Bohui Zhang Discussant: Thomas McInish, University of Memphis</p> <p>Does Brand Equity Diminish Earnings Management and Accounting Irregularities? Fariz Huseynov; Ghada Ismail; Pankaj Jain; Thomas McInish Discussant: Christine Helliard, University of South Australia</p> <p>Drought and Farm Intensification: Insights from New Zealand Dairy Farmers Alissa Johnston; Rosalind Whiting; Ivan Diaz-Rainey Discussant: Julie Harrison, University of Auckland</p>	Gallery 3
	<p>INTERNATIONAL ACCOUNTING 1 Session Chair: Arshad Ali, University of Malakand</p> <p>Ownership Structures, Firm Value and Related Party Transactions: Evidence from GCC Firms Ahmed Al-Hadi; Baban Eulawi; Grantley Taylor; Saurav Dutta Discussant: Tien C. Nguyen, Auckland University of Technology</p> <p>Value Relevance Of Goodwill Under Impairment And Amortization Regimes – The Role Of Country-Level Institutions Tien C. Nguyen; Asheq Rahman; Humayun Kabir Discussant: Sorin Daniliuc, ANU</p> <p>EITI Implementation Experience and Perceived Control of Corruption Olayinka Moses; Noor Houqe; Tony van Zijl Discussant: Edmund Keung, National University of Singapore</p>	Grey's Room
	<p>PUBLIC SECTOR/NOT FOR PROFIT 1 Session Chair: Janet Lee, The Australian National University</p> <p>Compromised Steering And Accountability: The Case Of Urban Water Management In Ghana Matthew Egan; Gloria Agyemang Discussant: Antonius Sumarwan, School of Accountancy, QUT</p> <p>Credit Union Accountability: A Multi-Case Exploration Of Member-Based Social Enterprises In A Lightly Regulated Context, Indonesia Antonius Sumarwan; Belinda Luke; Craig Furneaux Discussant: Dr Esin Ozdil, La Trobe University</p> <p>Auditors' Propensity and Consistency in Issuing Going-Concern Modified Audit Opinions for Charitable Organisations Yitang (Jenny) Yang; Roger Simnett; Elizabeth Carson Discussant: Matthew Egan, The University of Sydney</p>	Gallery 2

MONDAY, 2 JULY 2018

Rooms

10:30-16:30	RESEARCH INTERACTIVE SESSIONS Concept of Corporate Social Responsibility, Governance and Regulation – An Explorative Study of Starbucks Manchuna Shanmuganathan Real/Accruals Earnings Management and Analysts Forecast Properties Nigar Sultana; Harjinder Singh; Imran Haider; Tham Yuet Hong The Australian Skilled Migration Policy: What's the Problem Represented to be? Hock Thye Chan Self-disclosure and closeness in HDR student-supervisor relationship Amrinder Khosa; Steven Burch; Carla Wilkin Fair values and audit fees: Evidence from Australian real estate industry Pinprapa Sangchan; Ahsan Habib; Borhan Bhuiyan ; Haiyan Jiang	Great I
10:30-11:00	Morning Tea Break	Great I
11:00-12:30	Plenary Session 2 - Martin Messner "Planning and Budgeting: whence and whither?"	Great IV
12:30-13:20	Lunch	Great I
13:20-14:20	CONCURRENT SESSIONS 2: WITHOUT DISCUSSANTS	ROOM
	AUSTRALIAN ACCOUNTING STANDARDS BOARD: ACADEMIC ENGAGEMENT AND UPDATE Session Chair: Christine Helliard, AASB	Great I
	AUDITING: AUDIT FEES 2 Session Chair: Alicia Jiang, The Australian National University How do Auditors Respond to Low Annual Report Readability? Belen Blanco; Paul Coram; Sandip Dhole; Pamela Kent Readability, Tone and Audit Fees: Some Australian Evidence Vincent Bicudo de Castro; Ferdinand Gul; Mohammad Muttakin; Dessalegn Mihret What Drives Differences in Audit Pricing Across the Globe? Brigitte Eierle; Sven Hartlieb; David Hay; Lasse Niemi; Hannu Ojala	Crystal II

MONDAY, 2 JULY 2018

13:20-14:20	CONCURRENT SESSIONS 2: WITHOUT DISCUSSANTS	ROOM
	<p>CORPORATE FINANCE: FINANCE 1 Session Chair: Lu Zhou, Macquarie University</p> <p>Pre-Ipo Media Coverage And After-Market Liquidity Dixin Wu; Ka Wai (Stanley) Choi; Wanyun Li</p> <p>Accessing Capital Markets during the World Cup in Football Sturla Fjesme; Jin Lv; Chander Shekhar</p> <p>ASIC Announcements - An Event Study Lee Hall; Dean Earea; Adrian Gepp; Geoff Harris; Simone Kelly; Bruce Vanstone</p>	Grey's Room
	<p>CORPORATE GOVERNANCE: BOARD DIVERSITY Session Chair: Paul Mather, La Trobe University</p> <p>Foreign Nationals On The Board Of Directors Of Russian Public Companies: Are They Gate-Keepers Or A Lobbying Mechanism? Oksana Kim</p> <p>Does Board Turnover Enhance Firm Performance? A Contingency Approach Kevin Koh; Wei Qiang; Yen H. Tong; Sze Sze Wong</p> <p>Women On Boards, Firm Risk And Profitability Nexus: Are Women Risk-Averse Or Risk Moderators? Muhammad Nadeem; Tahir Suleman; Ammad Ahmed</p>	Crystal I
	<p>CORPORATE SOCIAL RESPONSIBILITY 2 Session Chair: Leanne Morrison, RMIT</p> <p>Corporate Social Responsibility (CSR) Performance, Earnings Quality and Cost of Equity Sudipta Bose; Chuan YuDo</p> <p>Do CSR Performance Measures Help Reduce Performance Misattribution? Bo Qin; Lu Yang</p> <p>A Textual Analysis of U.S. Corporate Social Responsibility Reports Gordon Richardson; Peter M. Clarkson; Albert Tsang</p>	Gallery 4
	<p>EDUCATION: TECHNOLOGY/SELF-LEARNING Session Chair: Nicola J. Beatson, University Of Otago</p> <p>Questioning The Apparent Lack Of Focus In Accounting Education On Student Self-Questioning Greg Van Mourik; Ian Mitchell</p> <p>Expanding Intelligent Tutoring Systems Design In Accounting Education: Investigating The Use Of A Constraint-Based Tutor For Capital Investment Decision-Making Nick Mcguigan; Antonija Mitrovic; Thomas Kern; Samantha Sin</p> <p>The Impact Of Free Wi-Fi In An Academic Setting On The Academic Performance Of Students In Accounting Courses: How It Is Utilised During Class Time. Alena Golyagina; Michael Kend</p>	Great III

MONDAY, 2 JULY 2018

13:20-14:20	CONCURRENT SESSIONS 2: WITHOUT DISCUSSANTS	ROOM
	<p>FINANCE: BANKING RELATED ISSUES 1 Session Chair: Romalani Leofo, National University of Samoa</p> <p>Financial Relations among Private Sector and Monetary Financial Institutions: The ECM Approach Renáta Pitoňáková</p> <p>Loan Terms, Single Banking Relationship and Competition in China's Banking Market Wei Yin; Kent Matthews</p> <p>Supply Chain Counterparties' Managerial Ability Uncertainty and Corporate Bond Yield Spreads Tsung-Kang Chen</p>	Gallery 1
	<p>MANAGEMENT ACCOUNTING: EMERGING MANAGEMENT CONTROL SYSTEMS Session Chair: Rebecca Tan, The Australian National University</p> <p>How Founders' Organizational Blueprints Influence The Emergence Of Management Control Systems In Early Stage Firms Chris Akroyd; Ralph Kober</p> <p>The Construction of Comfort in Soft Numbers; The Case of a Public-Private Partnership Paul Andon; Jane Baxter; Wai Fong Chua</p> <p>Walking the Tightrope: The Role of Management Control Systems in Balancing Social and Economic Imperatives in the Early Stages of a Social Enterprise's Life Cycle Aldonio Ferreira; Maleen Gong; Ralph Kober; Lixian Zhou</p>	Gallery 3
14:20-16:00	CONCURRENT SESSIONS 3: WITH DISCUSSANTS	ROOM
	<p>ACCOUNTING HISTORY: CRITICAL PERSPECTIVES Session Chair: Muhammad Bilal Farooq, Auckland University of Technology</p> <p>Accounting Professionalization, The State And Dialectics Of Transnational Capitalism: The Case Of Iran Dessalegn Mihret; Soheila Mirshekary; Ali Yafthian Discussant: Grant Samkin, University of Waikato</p> <p>Early Funeral Insurance: The Unintended Consequences of Calculating Death Sandra Van Der Laan; Lee Moerman Discussant: Dessalegn Mihret, Deakin University</p> <p>Biodiversity Accounting And Reporting: A Structured Literature Review Annika Schneider; Grant Samkin Discussant: Giulia Leoni, RMIT University</p>	Gallery 2

MONDAY, 2 JULY 2018

14:20-16:00	CONCURRENT SESSIONS 3: WITH DISCUSSANTS	ROOM
AUDITING: AUDIT QUALITY 1 Session Chair: Juliana Ng, The Australian National University The Impact of Audit Committee Members' Reputation Incentives on Monitoring the Financial Reporting Process Eunice Khoo; Youngdeok Lim; Gary Monroe Discussant: Zixuan Li, The University of Auckland Benefits and Costs of the Enhanced Auditor's Report: Early evidence from Australia Yuzhen Wei; Neil Fargher; Elizabeth Carson Discussant: David Hay, University of Auckland The Impact of Corporate Reputation on the Timeliness of External Audit and Earnings Announcement Eunice Khoo; Youngdeok Lim; Gary Monroe Discussant: Neil Fargher, The Australian National University		Crystal II
BALL AND BROWN (1968): Special Session Session Chair: Marvin Wee, The Australian National University How Efficient Is The Market For Earnings Information? Evidence From Analysts' Updating Process Stephen Taylor; Alex Tong Discussant: David Lont, University of Otago Acquisition-Year Earnings And Operating Cash Flow As Measures Of Firm Performance Jian Liang Discussant: Richard Morris, UNSW Sydney Use of Accrual Accounting Based Firm Fundamentals Information in Varying Levels of Investor Protection and Different Types of Financing (Equity or Debt Financing) Adnan Ahmad; Asheq Rahman; Mohay Khattak Discussant: Mark Wilson, The Australian National University		Great II
CORPORATE FINANCE: GENDER AND FINANCE Session Chair: Kai Wai Hui, The University of Hong Kong Are Women Greener? Corporate Gender Diversity and Environmental Lawsuits Chelsea Liu Discussant: Andrew Worthington, Griffith University Board Gender Diversity and Acquisition Choices Syed Shams; Abeyratna Gunasekarage; Mehdi Khedmati Discussant: Helen Choy, Drexel University Female and R2 Saba Sehrish; David Ding; Nuttawat Visaltanachoti Discussant: Abeyratna Gunasekarage, Monash Univ		Grey's Room

MONDAY, 2 JULY 2018

14:20-16:00	CONCURRENT SESSIONS 3: WITH DISCUSSANTS	ROOM
	<p>EDUCATION: CHALLENGING DISRUPTION Session Chair: Trevor Wilmshurst, TSBE, University of Tasmania</p> <p>The Disruptive Changing Accounting University Environment: How Accounting Academics have been gazumped. Warrick Long; Lisa Barnes; Tony Williams; Maria Northcote Discussant: Nick McGuigan, Monash University</p> <p>Large Lectures In The Technological Interactivity Era: Value Added Or Time Waster? James Wakefield; Jonathan Tyler Discussant: Carolyn Fowler, Victoria University of Wellington</p> <p>Facing Failure Nicola J. Beatson; David A. G. Berg; Jeffrey K. Smith Discussant: Paul de Lange, Curtin Business School</p>	Great III
	<p>FINANCE: ANOMALIES/BEHAVIOURAL FINANCE Session Chair: Abu Chowdhury, Stockholm University</p> <p>Social recognition and investor overconfidence Bastian Breitmayer; Matthias Pelster Discussant: Roger Colbeck, University of Tasmania</p> <p>The Correlation Structure of Anomaly Strategies Paul Geertsema; Helen Lu Discussant: Helen Roberts, University of Otago</p> <p>Investor characteristics and trading activity under different market conditions Joey Yang; Marvin Wee; Daniel Richards Discussant: Simone Kelly, Bond Business School</p>	Gallery 1
	<p>FINANCIAL ACCOUNTING Session Chair: Zhenghang Zhu, The Australian National University</p> <p>The Role of Accounting Rules in Mitigating Managerial Myopia: The Case of Investment in Software Development and R&D Tami Dinh; Baljit K. Sidhu; Chuan Yu Discussant: Kim Mear, Massey University</p> <p>IFRS Adoption and Seasoned Equity Offering Underperformance Solomon Opare; Noor Houque; Tony vanZijl Discussant: Dichu Bao, Hong Kong Polytechnic University</p> <p>Measuring Innovation Around the World Ping-Sheng Koh; David Reeb; Elvira Sojli; Wing Wah Tham Discussant: Ava Wu, The University of Sydney</p>	Crystal I

MONDAY, 2 JULY 2018

14:20-16:00	CONCURRENT SESSIONS 3: WITH DISCUSSANTS	ROOM
	<p>MANAGEMENT ACCOUNTING: MCS: DESIGN AND USE Session Chair: Brian Burfitt, UNSW Sydney</p> <p>Management control systems and managerial attention Rachael Lewis; David Brown; Nicole Sutton Discussant: Ralph Kober, Monash University</p> <p>Enabling control in a radically decentralized company Winnie O'Grady Discussant: Jane Baxter, UNSW Sydney</p> <p>The Influences of Internal Transparency and Global Transparency in an Enabling and Effective Technology-Structured Management Control System for New Product Development Angela Liew Discussant: Ken Bates, Victoria University of Wellington</p>	Gallery 3
	<p>TAXATION Session Chair: Grantley Taylor, Curtin University</p> <p>Financial Statement Readability and Tax Aggressiveness Christof Beuselinck; Belen Blanco; Sandip Dhole; Gerald Lobo Discussant: Elizabeth Morton, RMIT University</p> <p>Tax disclosures lost in translation Elizabeth Morton Discussant: Leah Meng, Curtin University</p> <p>Corporate social responsibility, corporate governance and tax haven utilization: Empirical evidence from Chinese firms Leah Meng; Grantley Taylor; Alistair Brown; Ahmed Al-Hadi Discussant: Sandip Dhole, Monash University</p>	Gallery 4
16:00-16:30	Afternoon Tea	Great I
16:30-18:00	<p>Panel Discussion: Practice and Academia – the Challenges and Opportunities Session Chair: Tony van Zijl, Professor, Victoria University of Wellington</p> <p>Panel members: Emma Murphy, Head of Recruitment & Talent, Auckland Council John Shewan, CNZM – Independent company director and former Chairman of PwC New Zealand Tim Watts, Technology entrepreneur, Managing Director TalentWire Group</p>	Great IV
18:00-19:00	Networking Hour	Great Room Prefunction

TUESDAY, 3 JULY 2018

Rooms

8:30-18:30	Exhibitions Open	Great I
8:30-9:30	CONCURRENT SESSIONS 4: FORUM	ROOM
AUDITING: AUDIT FEES 3 Session Chair: Sarowar Hossain, UNSW Sydney Do Partners with Large Prestigious Audit Clients Earn Fee Premiums? Stuart Taylor The Volatility of Fair Value Measurement Inputs and Audit Fees in the U.S. Banking Industry Feier Shang; Balijt K. Sidhu; Chuan Yu Audit Pricing and Price Discrimination by Big 4 Auditors Hooi Ying Ng; Per Christen Tronnes; Leon Wong		Crystal II
CORPORATE GOVERNANCE: BOARD COMPOSITION Session Chair: Ling Mei Cong, RMIT University Gender Diverse Boards and Nomination Committees Sama Kamal; Harjinder Singh; Nigar Sultana The impact of board composition and ownership on strategic change Ihssan Samara; Prof. Sunil Sahadev Financial Expertise on the Audit Committee and Its Impact on Real Earnings Management Husam Aldamen; Janice Hollindale; Jennifer Ziegelmayer Does Board Gender Diversity Affect Corporate Cash Holdings? Muhammad Atif; Benjamin Liu; Allen Huang		Crystal I
CORPORATE SOCIAL RESPONSIBILITY: CARBON PERFORMANCE AND CSR REPORTING Session Chair: Daniela Juric, Monash University Corporate social responsibility: Innovative reporting reflecting practice and performance Tricia Ong; Hadrian Djajadikerta Investigating Integrated Reporting and Corporate Social Responsibility Disclosures in New Zealand Alex Randell; Mary Low Diversity of US Boards and Carbon Disclosure: Evidence from the Carbon Disclosure Project Reports Pallab Kumar Biswas; Larelle (Ellie) Chapple Is Culture A Barrier Or Stimulus For Corporate Carbon Performance? Le Luo; Qingliang Tang		Gallery 4

TUESDAY, 3 JULY 2018

8:30-9:30	CONCURRENT SESSIONS 4: FORUM CONT'D	ROOM
	<p>EDUCATION: EDUCATION FORUM 1 Session Chair: Michael Kend, RMIT University</p> <p>What? You want me to write?! Keith Howson; Lisa Barnes; Warrick Long</p> <p>Should industry direct constructive alignment in university teaching? A study of the accounting profession Connie Vitale; Dorothea Bowyer</p> <p>The persistent accounting stereotype: Why is it so resistant to change? Paul Wells</p> <p>Generic skills in accounting education: Perspectives of Saudi final year students Mohammed Ali Al Mallak; Lin Mei Tan; Fawzi Laswad</p>	Great III
	<p>FINANCE: BANKING RELATED ISSUES 2 Session Chair: Rui Ma, Massey University</p> <p>Consumption pattern, financial literacy and financial well-being: the course of retirement Rui Xue; Adrian Gepp; Terry O'Neill; Steven Stern; Bruce Vanstone</p> <p>Foreign Remittance and Financial Development in Sri Lanka: A Dynamic Modelling Approach Niroshani Anuruddika Kumari Parahara Withanalage ; Nada Kulendran; Kumi Heenetigala</p> <p>Ex-post Government Interventions & Banking Stability Dulani Jayasuriya Daluwathumullagamage; Sumit Agarwal</p> <p>Addressing The Declining ICfS Puzzle: Explanation Of The Access To Bank Lines Of Credit Na Tan; Liang Chang; Yushu Zhu</p>	Gallery 1
	<p>FINANCIAL ACCOUNTING: PERFORMANCE MEASUREMENT Session Chair: Hedy Huang, Massey University</p> <p>Accounting-based Regulations, Guanxi Orientation, and Fair Value Opinion Shopping in China: An Institutional Anomie Theory Perspective June Cao</p> <p>Assessing analysts' performance in forecasting GAAP and non-GAAP earnings Serena Robino</p> <p>Why do firm-year financial statement numbers conform to Benford's Law? Noleen Yin; Neil Fargher</p> <p>Non-GAAP Reporting in Australia and CEO Agelmrn Haider; Saurav Dutta; Nigar Sultana; Harjinder Singh</p>	Great II

TUESDAY, 3 JULY 2018

8:30-9:30	CONCURRENT SESSIONS 4: FORUM CONT'D	ROOM
	<p>INTERDISCIPLINARY: CSR/INTERDISCIPLINARY Session Chair: Xinning Xiao, Monash University</p> <p>The role of Corporate Social Responsibility on Earnings Management: Evidence from Asia-Pacific countries Salmin Mostafa; Wee Ching Pok; Philip Palmer</p> <p>Play The Game Where It Matters: Firms' Rankings, Carbon Disclosure And Performance Binh Bui</p> <p>The effect of carbon performance on the cost of equity of firms regulated under the EU ETS Yimeng Chen; Janice Loftus; Grant Richardson</p> <p>Signaling through Corporate Philanthropy: An Investigation of Excess Donations George Shan; Wuqing Wu; Fei Peng</p>	Gallery 3
	<p>MANAGEMENT ACCOUNTING: ACCOUNTING BEHAVIOURAL EFFECTS Session Chair: Umesh Sharma, University of Waikato</p> <p>Modes of Constitution: An Essay on Accounting Performativity Lichen Yu; Christian Huber</p> <p>A contingency-based investigation of customer accounting: The Australasian bank case Ken Bates; Carolyn Fowler; Ian Eggleton</p> <p>Statistical Tests for Accounting Systems Stijn Masschelein; Frank Moers</p> <p>A qualitative study on the Vicious Cycle of Internal Audit in Iran Bita Mashayekhi; Farzaneh Jalali</p>	Grey's Room
9:40-10:40	CONCURRENT SESSIONS 5: WITHOUT DISCUSSANTS/PANEL DISCUSSION	ROOM
	<p>Meet With The Editors Panel Chair: Robert Faff, <i>Pacific-Basin Finance Journal</i> Panel Members: Jane Baxter, <i>Australian Journal of Management</i> Ellie Chapple, <i>Accounting Research Journal</i> Tom Smith, <i>Accounting & Finance</i></p>	Great II
	<p>ACCOUNTING HISTORY/CRITICAL PERSPECTIVES Session Chair: Sandra Van Der Laan, University of Sydney</p> <p>Understanding how the competition between the ICAP and the ACCA and its impact on the Pakistani accounting profession Muhammad Bilal Farooq</p> <p>Challenging platform accountability in the sharing economy: the case of Airbnb Giulia Leoni; Lee Parker</p> <p>Faithful representation as an 'objective mirage': a Saussurean analysis of accounting and its participation in the credit crisis Timothy Ganghua Wang; John Roberts</p>	Gallery 2

TUESDAY, 3 JULY 2018

9:40-10:40	CONCURRENT SESSIONS 5: WITHOUT DISCUSSANTS/PANEL DISCUSSION	ROOM
	<p>AUDITING: AUDIT QUALITY 2 Session Chair: Feier Shang, University of Melbourne</p> <p>Do multiple links between CEOs, audit committees and audit partner affect audit fees and audit quality? Sarowar Hossain; Gary Monroe; Gopal Krishnan</p> <p>Home Country Characteristics and Private Firm Demand for Audit Quality Shireenjit Johl; Peter Carey; Christine Contessotto</p> <p>Audit Partner Gender Diversity and Audit Quality Bin Srinidhi; Zhifeng Yang; Karen Zhang</p>	Crystal II
	<p>CORPORATE GOVERNANCE Session Chair: Tejshree Kala, The Australian National University</p> <p>Can Organizational Identity Mitigate the CEO Horizon Problem? Margaret Abernethy; Like Jiang; Flora Kuang</p> <p>Information and Communication Technology (ICT), Corporate Governance, and Firm Performance: An International Study Noor Houqe; Binh Bui</p> <p>Directors Network and Accruals Quality in Malaysia Effiezal Aswadi Abdul Wahab; Janice How; Mohammad Faizal Jamaluddin; Peter Verhoeven</p>	Crystal I
	<p>EDUCATION: GLOBAL TRENDS Session Chair: Greg van Mourik, Monash University</p> <p>Undergraduate accounting students instructional preferences in Australia and Zimbabwe: A comparative study Seedwell T. M. Sithole; Indra Abeysekera</p> <p>What is your flavour? Matchmaking for accounting graduates Sue Malthus; Carolyn Fowler; Carolyn Corderly</p> <p>Professional Accounting Body Affiliation in a Developing Country: The Case of Membership Attraction in Vietnam Frederique Bouilheres; Paul De lange; Gelennda Scully</p>	Great III
	<p>FINANCE: CSR Session Chair: Imran Haider, Curtin University</p> <p>Does Compliance With Green Bond Principles Bring Any Benefit To Make G20'S "Green Economy Plan" A Reality? Madurika Nanayakkara; Sisira Colombage</p> <p>Return Performance Of Ethical Stocks And Sin Stocks In Asia-Pacific Sazali Abidin; Jd Van Heerden; Carol Cheong; Linh Ho</p> <p>Transparency And Crash Risk: An Empirical Investigation Into The Us Banks Romalani Leofo; Shams Pathan; Mamiza Haq</p>	Gallery 1

TUESDAY, 3 JULY 2018

9:40-10:40	CONCURRENT SESSIONS 5: WITHOUT DISCUSSANTS/PANEL DISCUSSION	ROOM
	<p>FINANCIAL ACCOUNTING: CORPORATE FINANCE AND INVESTING Session Chair: Ao Li, the Australian National University</p> <p>Management Earnings Forecasts And Corporate Bond Financing Of Chinese Listed Firms Kun(Tracy) Wang ; Zhenghang Zhu</p> <p>Priced Firm-Specific Risk and Accounting Information David Johnstone</p> <p>Managerial Litigation Risk and Corporate Investment Efficiency: Evidence from Derivative Lawsuits Leye Li; Gary S. Monroe; Jeff Coulton</p>	Great II
	<p>INTERDISCIPLINARY: PROFESSION AND PRACTICE Session Chair: Rijadh Djatu Winardi, Universitas Gadjah Mada</p> <p>Linked Ecologies As Predator, Niche Construction As Prey: The Italian Accounting Profession Christine Helliard; Veneziani Monica; Claudio Teodori; Rocca Laura; Louise Crawford</p> <p>The Constraining Effect Of Incomplete Contracts On The Public Reporting Of Waste Management Data Heinrich Oosthuizen; Roger Willett; Trevor Wilmshurst; Belinda Williams</p> <p>Indigenous Community Connections And Aboriginal Enterprise Development In Australia Sarath Ukwatte Jalathge; Pavithra Siriwardhane; Prem Yapa</p>	Gallery 3
	<p>INTERNATIONAL ACCOUNTING: INTERNATIONAL ACCOUNTING 2 Session Chair: Tien C. Nguyen, Auckland University of Technology</p> <p>Earnings Management In Private Vis-À-Vis Public European Firms Jingwen Yang; Aziz Jaafar; Lynn Hodgkinson</p> <p>The adaption of IFRS and their Implications for Alternative Investment Market: Qualitative Evidence from UK Arshad Ali; Saeed Akbar; Phillip Ormrod</p> <p>Interim Reporting Frequency and the Mispricing of Accruals Shou-Min Tsao; Hsueh-Tien Lu; Edmund Keung</p>	Grey's Room

TUESDAY, 3 JULY 2018

10:40-16:00	RESEARCH INTERACTIVE SESSIONS	ROOM
	<p>Can Firms Live With Unrealistic Performance Targets Intentionally? Syrus Islam</p> <p>The Implementation Of Accrual Accounting: A Lesson Learned Of Basic Requirement Model At Local Governments In Indonesia Deddi Nordiawan; Ayuningtyas Hertianti; Vidiya Arinanda</p> <p>A Public View At All-Inclusive Governance In Ghana's Oil Sector Dr Emmanuel Tetteh Asare; Prof Bruce Burton; Theresa Dunne</p> <p>The Influence Of Parent-Pms On Subsidiaries' Decision-Making: The Perspectives Of Using Process Of Parent-Pms And Subsidiaries External Embeddedness Yudai Onitsuka</p> <p>How Do Mnes Shift Profits Out Of Indonesia? Arnaldo Purba; Alfred Tran</p> <p>The Association Between Environmental Management Accounting Practices And Improving Environmental And Economic Performance: Evidence From Australian Cotton Farming Shamim Tashakor; Ranjith Appuhami; Rahat Munir</p> <p>Understanding Accounting Manipulation: A Review Of The Contrasting Features Of Finance-Economics And Social-Psychology Theories Md Kazi Saidul Islam</p>	Great I
10:40-11:10	Morning Tea Break	Great I
11:10-12:40	Plenary Session 3 - David Reeb "Extricating Accrual Quality"	Great IV
12:30-13:20	Lunch	Great I
13:20-14:20	CONCURRENT SESSIONS 6: WITHOUT DISCUSSANTS	ROOM
	<p>AUDITING: AUDIT REPORT Session Chair: Lei Zou, UNSW</p> <p>Assessing The Impact Of The New Auditor's Report Hong (Alice) Li; David Hay; David Lau</p> <p>Risks Of Material Misstatement, Materiality Level, And Client Firm Characteristics: Evidence From The U.K. Yaqoub Alduraywish; Reza Monem; Pran Boolaky</p> <p>Key Audit Matters Disclosure: A Case Study Of Negative Consequences Ray Mcnamara; Simone Kelly Mcnamara; Jestin Mathews</p>	Crystal II

TUESDAY, 3 JULY 2018

13:20-14:20	CONCURRENT SESSIONS 6: WITHOUT DISCUSSANTS CONT'D	ROOM
	<p>BALL AND BROWN (1968): SPECIAL SESSION Session Chair: Marvin Wee, The Australian National University</p> <p>Order Backlog Disclosure before Seasoned Equity Offerings Szu-fan Chen; Zhihong Chen</p> <p>Earnings Co-Movements and the Informativeness of Earnings Andrew Jackson; Chao Li; Richard Morris</p> <p>Components Of Other Comprehensive Income And Analyst Forecasting Behaviour Neal Arthur; Victoria Clout; Tina Huynh; Meishan Mai</p>	Great II
	<p>CORPORATE GOVERNANCE: OWNERSHIP EFFECTS 2 Session Chair: Nigar Sultana, Curtin University</p> <p>Does Institutional Ownership Improve Firm Investment Efficiency? Yue Cao; Yizhe Dong; Yu Lu; Diandian Ma</p> <p>Flights-To-Control: Time Variation In The Value Of A Vote Paul Docherty; Steve Easton; Sean Pinder</p> <p>Exit As Governance: Qualified Foreign Institutional Investor, State Control, And Stock Price Crash Risk Feng Xie; Jing Chi; Jing Liao</p>	Crystal I
	<p>CORPORATE SOCIAL RESPONSIBILITY: INTEGRATED AND CSR REPORTING 1 Session Chair: Sudipta Bose, The University of Newcastle</p> <p>Sustainability Reporting Eranga Weerakonda Arachchige ; Ruwan Wijesinghe</p> <p>Climate Change Risk Reporting: A Discourse Analysis Leanne Morrison; Jayanthi Kumarasiri ; Nava Subramaniam</p> <p>Corporate Social Responsibility: The Myopic Barometer? David K. Ding; Christo Ferrira; Udomsak Wongchoti</p>	Gallery 4
	<p>EDUCATION: QUESTIONING WHAT WE KNOW Session Chair: Jacqueline Birt, University of Western Australia</p> <p>Using Cognitive Load Theory Compliant Instructional Resources To Enhance Learning: Students Perceptions And Preferences Rina Datt; Seedwell T.m. Sithole</p> <p>The Effect Of Using Whiteboard Animation In Teaching Introductory Accounting Concepts Tim Hasso</p> <p>The Extent To Which University Accounting Education Provide A Foundation For Exercising Professional Scepticism? – Views From Auditors Gina Xu; Gayle Morris</p>	Great III

TUESDAY, 3 JULY 2018

13:20-14:20	CONCURRENT SESSIONS 6: WITHOUT DISCUSSANTS CONT'D	ROOM
	<p>FINANCE: FINANCE 2 Session Chair: Rui Xue, Bond University</p> <p>Variables Influencing An Individual's Decision To Establish An Smsf Roger Colbeck; William Maguire</p> <p>The Impacts Of Symbiotic Relationships On Micro, Small And Medium Enterprises' Performance: The Mediating Effects Of Interfirm Relationships And Business-Bank Relations Ploypailin Kijkasiwat; Stuart Locke; Nirosha Hewa Wellalage</p>	Gallery 1
	<p>FINANCIAL ACCOUNTING: CORPORATE DECISION MAKING Session Chair: June Cao, Macquarie University</p> <p>Related Party Transactions And The Cost Of Debt: Evidence From China Ahsan Habib; Hedy Huang; Jing Jia</p> <p>The Influence of Conflict Risk on Investment Efficiency for Multinational Enterprises Ao Li</p> <p>The Effect of CFO Expertise on SEC Comment Letters Jongwon Park; Soo Young Kwon; Jee-Hae Lim</p>	Grey's Room
	<p>MANAGEMENT ACCOUNTING: COST ACCOUNTING Session Chair: Angela Liew, University of Auckland</p> <p>Litigation Risk and Cost Behavior: Evidence from Derivative Lawsuits Leye Li; Gary S. Monroe; Jeff Coulton</p> <p>Corporate Strategy, Cost Stickiness and Analyst Forecasts Minzhi (Cathy) Wu; Mark Wilson</p> <p>Accounting For Value In Kind (Vik) Sponsorship Resources: A Sporting Organisation Plays The Vik Game. Brian Burfitt; Jane Baxter; Jan Mouritsen</p>	Gallery 3
	<p>PUBLIC SECTOR/NOT FOR PROFIT: PUBLIC SECTOR/NOT FOR PROFIT 2 Session Chair: Janet Lee, The Australian National University</p> <p>Strategic Versus Calculative Practices At A University Dr Esin Ozdil; Professor Zahirul Hoque</p> <p>Using Structuration Theory to Analyse the Budgeting Process for Iranian Universities Farzaneh Jalali Aliabadi; Graham Gal</p>	

TUESDAY, 3 JULY 2018

14:30-15:30	CONCURRENT SESSIONS 7: FORUM	ROOM
	<p>AUDITING: OTHER AUDIT ISSUES Session Chair: Vincent Bicudo de Castro, Deakin University</p> <p>Audit Committee ownership and audit report lag: Evidence from Australia Ahsan Habib; Md. Borhan Uddin Bhuiyan; Mabel D' Costa</p> <p>Audit Quality in New Zealand – Early Evidence from the Regulator Elizabeth Rainsbury</p> <p>Going Concern Audit Opinions: Are They Good News for Corporate Insiders? Sandra Ho; Allan Hodgson; Zhengling Xiong</p> <p>Are auditor disclosed materiality thresholds informative of firms' earnings quality? – Evidence from the revised ISA 700 audit report Beng Wee Goh; Jimmy Lee; Dan Li; Na Li</p>	Crystal II
	<p>CORPORATE GOVERNANCE: MONITORING Session Chair: Niamh M. Brennan, University College Dublin</p> <p>Independent Director Expectations Gap and Hindsight Bias Mitch Bryce; Jahangir Ali; Paul Mather</p> <p>Multiple Directorships and Board Meeting Attendance: The Moderating Role of Ownership Bilal Latif; Wim Voordeckers; Frank Lambrechts; Walter Hendriks</p> <p>Government intervention in hostile takeover – the case of Vanke Jing Gao; Ling Mei Cong; Wei Cai</p>	Crystal I
	<p>CORPORATE SOCIAL RESPONSIBILITY: CORPORATE SOCIAL RESPONSIBILITY 3 Session Chair: Sumit Lodhia, University of South Australia</p> <p>Examining Ship Recycling-Related Disclosure Practices Of The Global Shipping Industry Craig Deegan; Suraiyah Akbar; Moriom Ferdousi</p> <p>Esg Risk Management In Msci World Companies: The Influence Of Institutional Investors Natalia Semenova; Lars Hassel</p> <p>It's Your Funeral: An Investigation of Pricing in the Funeral Industry in Australia Sandra Van Der Laan; Lee Moerman; Tina Huynh; Colin Wong</p> <p>Corporate Social Responsibility Strategy, Management Control Systems And Company Performance Titi Suhartati; Elvia R Shauki; Chaerul D Djakman</p>	Gallery 4

TUESDAY, 3 JULY 2018

14:30-15:30	CONCURRENT SESSIONS 7: FORUM	ROOM
	<p>EDUCATION: EDUCATION FORUM 2 Session Chair: Sue Malthus, Nelson Marlborough Institute of Technology</p> <p>Leadership in teams: Perspectives on the Ability, Willingness and Readiness of Australian Master of Professional Accounting students. Heinrich Oosthuizen; Paul de Lange; Trevor Wilmschurst</p> <p>Ubuntu, A Way To Look At Cooperative Learning Karin Barac; Marina Kirstein; Rolien Kunz</p> <p>Cultural identity in the transnational classroom: The student perspective Meredith Tharapos</p>	Great III
	<p>FINANCE: INVESTMENTS Session Chair: Joey Yang, University of Western Australia</p> <p>Market Volatility, Liquidity Shocks, and Stock Returns: Worldwide Evidence Rui Ma; Hamish Anderson; Ben Marshall</p> <p>Market liquidity and funding liquidity: A comparative analysis between China and the United States Xiaoxing Liu; Jiaxin Xu</p> <p>Analyst Book Value Forecasts Kai Wai Hui; Alfred Zhu Liu; Schneible Jr, Richard ; Guochang Zhang</p> <p>Volatility Management in Carry Trade Xihui Wang; Xing Han; Helen Roberts</p>	Gallery 1
	<p>FINANCE: MANAGERIAL EFFECTS Session Chair: Adrian Melia, University of Newcastle</p> <p>New CEO Earnings Baths Pre and Post Sarbanes-Oxley Helen Lu; Paul Geertsema; David Lont</p> <p>Evidence Of Strategic News Tone Dispersion Effects Around Opportunistic Insider Purchases Dewan Rahman; Barry Oliver; Robert Faff</p> <p>CEO Age and Analysts Forecast Properties Harjinder Singh; Nigar Sultana; Imran Haider</p>	Gallery 3
	<p>FINANCIAL ACCOUNTING: EARNINGS ATTRIBUTES Session Chair: Noleen Yin, ANU</p> <p>Are financial reports useful? The views of New Zealand public versus private users Dimu Ehalaiye; Fawzi Laswad; Nives Botica Redmanyne; Warwick Stent; Lei Cai</p> <p>Financial Distress, Internal Control and Earnings Management: Evidence from China Yuanhui Li; Xiao Li; Erwei Xiang; Hadrian Geri Djajadikerta</p> <p>Audit Partner Busyness and Earnings Conservatism Abhijeet Singh; Harjinder Singh</p> <p>Earnings Quality and the Clean Surplus Javed Mahmood; Roger Willett; Paul Shantapriyan; Radzi Jidin</p>	Great II

TUESDAY, 3 JULY 2018

14:30-15:30	CONCURRENT SESSIONS 7: FORUM CONT'D	ROOM
INTERDISCIPLINARY: INTERDISCIPLINARY FORUM Session Chair: Rosalind Whiting, University of Otago Entropic Efficiency of Currency Markets Nagaratnam Jeyasreedharan Financial DEA modelling in accounting research Julie Harrison; Li Chen; Yilin He; Frederick Ng; Paul Rouse Institutionalised Corruption in Indonesian Public Budgeting and Procurement Rijadh Djatu Winardi Measuring Intellectual Capital Efficiency of Information Technology Firms Sriranga Vishnu		Grey's Room
CORPORATE GOVERNANCE 2 Session Chair: Oksana Kim, Minnesota State University Media Coverage and Investment Efficiency Thu Huong Nguyen; Muhammad Jahangir Ali; Balasingham Balachandran; Huu Nhan Duong Financial versus non-financial information for default prediction: Evidence from Sri Lanka and the USA JM Ruwani Fernando; Leon Li; Greg Hou Does competitive position of a firm affect the quality of risk disclosure in annual report? MV Shivaani; PK Jain; Surendra S. Yadav		Chandelier Room
15:30-16:00	Afternoon Tea	Great I
16:00-17:30	CONCURRENT SESSIONS 8 – WITH DISCUSSANTS	ROOM
AUDITING: BEHAVIOURAL AUDIT Session Chair: Leon Wong, UNSW Sydney The Effect of CSR Assurance and Combined Assurance on Investor Valuation Judgments Hien Hoang; Roger Simnett Discussant: Harjinder Singh, Curtin University The Impact of Professional Skepticism and Anti-Retaliation Protection on Accountants' Whistle-Blowing Intention Sarah Fu; Turner Michael; Monroe Gary Discussant: Roger Simnett, UNSW Sydney The Effect of the Type of Accounting Standards and the Strength of the Regulation on Auditor's Evidence Demands June Cao; Paul J. Coram Discussant: Noel Harding, UNSW		Crystal II

TUESDAY, 3 JULY 2018

16:00-17:30	CONCURRENT SESSIONS 8 – WITH DISCUSSANTS	ROOM
	<p>CORPORATE FINANCE: MERGERS & ACQUISITIONS Session Chair: Sorin Daniliuc, The Australian National University</p> <p>Takeover premium and bidder performance in relation to market optimism and CEO relative compensation: evidence from the Australian market Hoa Luong; John Evans; Lien Duong Discussant: Eden Quxian Zhang, Monash University</p> <p>The Asymmetric Private Information Mask: A Comparative Analysis of Private Equity Bids and Tender/Merger Offers Sarah Osborne Discussant: Haiyan Jiang, University of Waikato</p> <p>Why Do Distressed Firms Acquire? Eden Quxian Zhang Discussant: Saba Sehrish, Massey University, New Zealand</p>	Gallery 1
	<p>CORPORATE GOVERNANCE: OWNERSHIP EFFECTS 1 Session Chair: Paul Docherty, Monash University</p> <p>Agreement and disagreement between shareholders and directors about corporate governance: What we learn about director primacy Christofer Adrian; Sue Wright Discussant: Peter Lam, University of Technology Sydney</p> <p>Do Institutional Owners Deter Earnings Management? A Meta-Analysis Martin Mutschmann; Tim Hasso Discussant: Feng Xie, Massey University</p> <p>The Wall Street Rule and its impact on board monitoring Brandon Chen; Lien Duong; Thu Phuong Truong Discussant: Nam Tran, University of Melbourne</p>	Crystal I
	<p>CORPORATE SOCIAL RESPONSIBILITY: INTEGRATED AND CSR REPORTING 2 Session Chair: Suraiyah Akbar, RMIT University</p> <p>The Determinants of Voluntary Integrated Reporting Pei-Chi Kelly Hsiao; Charl de Villiers; Tom Scott Discussant: Shan Zhou, The University of Sydney</p> <p>Corporate Governance, Integrated Reporting and the Use of Credibility-Enhancing Mechanisms on Integrated Reports Ruizhe Wang; Shan Zhou; Timothy Wang Discussant: Craig Deegan, RMIT University</p> <p>The ART of Accountability: Reporting of success rates by Assisted Reproductive Technology providers in Australia Daniela Juric; Shannon Sidaway; Craig Deegan Discussant: Mary Low, University of Waikato</p>	Gallery 4

TUESDAY, 3 JULY 2018

16:30-17:30	CONCURRENT SESSIONS 8 – WITH DISCUSSANTS CONT'D	ROOM
	<p>EDUCATION: CONTEMPORARY PROFESSIONAL SKILLS Session Chair: Seedwell T.M. Sithole, University of Tasmania</p> <p>Re-Considering 'Presage' in Accounting Education: A Fertile Research Area for Accounting Education Nick McGuigan Discussant: Jonathan Tyler, University of Technology Sydney</p> <p>Assurance of Learning - Achieving the Teamwork Criteria in Accounting Learning Standards: A Case Study in Accounting Heinrich Oosthuizen; Paul de Lange; Trevor Wilmshurst Discussant: Lisa Barnes, Avondale College of Higher Education</p> <p>A Cross-Institutional Phenomenographic Study Of Accounting Students' Experiences Of Group Work Bernadette Smith Discussant: Paul Wells, Auckland University of Technology</p>	Great III
	<p>FINANCE: BANKING Session Chair: Niroshani Anuruddika Kumari Parahara Withanilage , Victoria University</p> <p>The Value Relevance of Regulatory Capital Components Martien Lubberink; Roger Willett Discussant: Mike Qinghao Mao, Deakin University</p> <p>Organizational Form, Business Strategies and the Demise of Demutualized Building Societies in the UK Radha Shiwakoti; Abdullah Iqbal; Warwick Funnell Discussant: Paul Geertsema, The University of Auckland</p> <p>Do Lower Returns on Bank Stocks Suggest Lower Cost of Capital? An Explanation for the Low Risk Anomaly and the Loan Growth Effect Mike Qinghao Mao; K.C. John Wei Discussant: Martien Lubberink, VUW - Wellington</p>	Chandelier Room
	<p>FINANCIAL ACCOUNTING: ACCOUNTING POLICIES Session Chair: Serena Robino, The University of Western Australia</p> <p>The Value Relevance of Segment Reporting to Private Equity Investors for Target Acquisition Decisions: An Australian Analysis Jacqueline Birt; Michael Kend ; Mahesh Joshi ; Maryam Safari Discussant: Victoria Clout, UNSW Sydney</p> <p>The Influence of External Control on Comparative Conditional Conservatism in Australian Private and Public Companies under IFRS Arthur Stenzel; Richard Morris Discussant: Ping-Sheng Koh, ESSEC Business School</p> <p>Value Relevance of Deferred Tax Under IFRS Kim Mear; Michael Bradbury; Jill Hooks Discussant: Maryam Safari, RMIT University</p>	Great II

TUESDAY, 3 JULY 2018

16:30-17:30	CONCURRENT SESSIONS 8 – WITH DISCUSSANTS CONT'D	ROOM
	<p>FINANCIAL ACCOUNTING: FINANCIAL ANALYSTS/EARNINGS ATTRIBUTES Session Chair: Ananda Samudhram, Monash University Malaysia</p> <p>Evidence of a Positive Trend in Positive Quarterly Earnings Surprises over the Past Two Decades Paul Griffin; David Lont Discussant: David Johnstone, University of Wollongong</p> <p>Political Corruption and Corporate Earnings Management Huai Zhang; Jin Zhang Discussant: Erwei Xiang, Edith Cowan University</p> <p>Composite Measures of Analyst Expertise, Earnings Quality and Forecast Bias Ava Wu; Mark Wilson Discussant: Andrew Jackson, UNSW Sydney</p>	Grey's Room
	<p>MANAGEMENT ACCOUNTING: MCS AND STRATEGY Session Chair: Rachael Lewis, UNSW Sydney</p> <p>Effecting strategic change: Management accounting and control systems in a telecommunications organisation Umesh Sharma; Stewart Lawrence; Alan Lowe Discussant: Cheng Hsu Lee, National Cheng Kung University</p> <p>Accountability, Distance-Repair, and Public-Private Partnerships: The Case of an Australian Prison Paul Andon; Jane Baxter; Linda English Discussant: Winnie O'Grady, University of Auckland</p> <p>Family Firm and Tax Aggressiveness in Taiwan: The Moderating Role of Corporate Opacity Cheng Hsu Lee; Sudipta Bose Discussant: Stijn Masschelein, University of Western Australia</p>	Gallery 3
19:30-20:00	Pre-dinner Drinks	Great Room Prefunction
20:00-23:00	Conference Dinner/Dance and Awards Ceremony (Great IV)	Great IV