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We are committed to supporting you by providing thought leadership insights, specifically created content as well as a pathway to Chartered Accountants ANZ Academic membership.

Find out how together, we can empower, engage and shape the difference makers of tomorrow by:

- Visiting our stand (11 & 12) at AFAANZ
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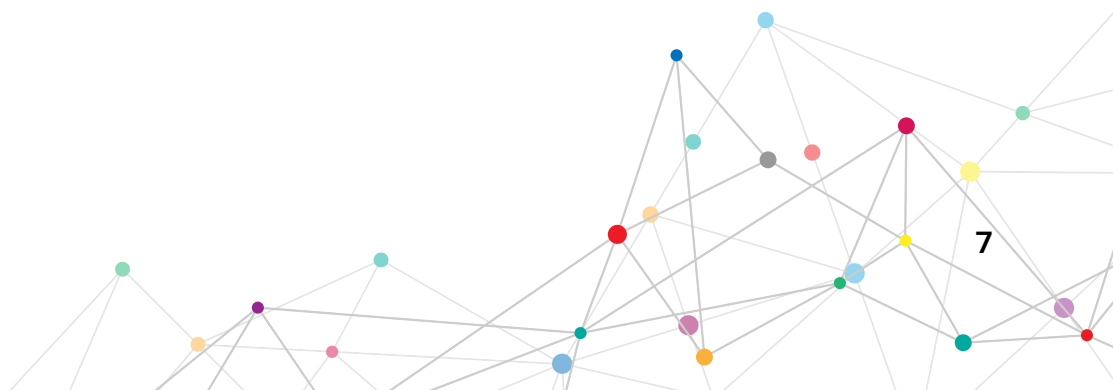
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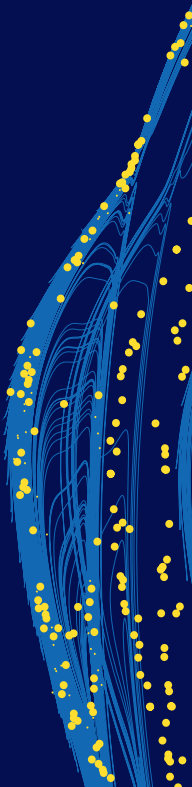
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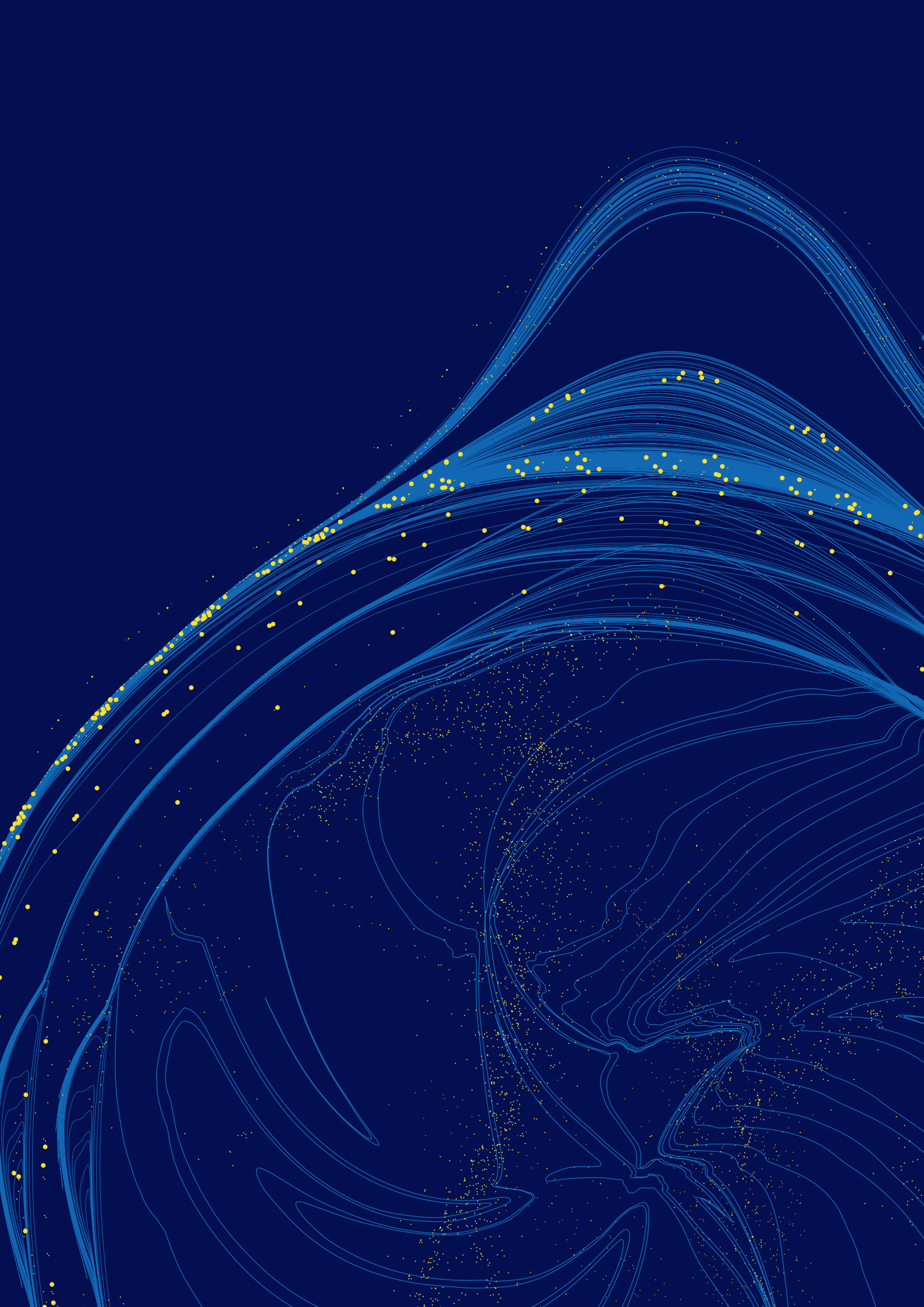


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Visit our stand at AFAANZ to chat to us about how we can support your research, or scan the QR code to find out more.





EXHIBITORS



WELCOME

ON BEHALF OF THE BOARD OF DIRECTORS, WE WOULD LIKE TO WELCOME YOU TO THE 62nd ANNUAL AFAANZ CONFERENCE.

We welcome back AFAANZ Members, Sponsors and Exhibitors to Melbourne for the 62nd AFAANZ Conference after two years of our conference being virtual. 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 2022 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 Wai-Fong Chua, The University of Sydney; and Professor Stephen Penman, from Columbia University, who will present the Yuji Ijiri Lecture on Foundations of Accounting.

Our Special Interest Groups (SIGs) will also be holding their seminars at the conference. Most will be holding this on Saturday or Sunday, i.e., Auditing and Assurance, Accounting History, Financial Reporting, Qualitative Research in Accounting Network, Accounting Education, Public Sector and Not-For-Profit, Finance and Management Accounting. The 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.

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.

Tom Scott (New Zealand)
Andrew Jackson (Australia)
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Chair, AFAANZ Conference 2022 Technical Committee

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 3 July from 5.30pm to 6.30 pm

First-time conference attendees are encouraged to attend.



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You get to learn more about AFAANZ and meet with the AFAANZ Board members and CA ANZ representatives. You will have the opportunity to introduce yourself and socialize with each other. Drinks and canapes provided.

WELCOME RECEPTION

Sunday 3 July from 6.30pm to 7.30pm, Promenade Foyer

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 4 July at 5.30pm to 6.30pm, Promenade Foyer



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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 (THEME: DIAMONDS ARE FOREVER)

Tuesday 5 July, Promenade Room

Pre-Dinner drinks 7.30pm to 8.00pm

Dinner/Dance and Awards Ceremony 8.00pm to 11.30pm

Dress theme: Diamonds are Forever

GENERAL INFORMATION

REGISTRATION

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

Sunday 3 July 12.00pm to 6:00pm

Monday 4 July 7:30am to 5:30pm

Tuesday 5 July 7:30am to 5:30pm

MEETING ROOMS

The conference meeting rooms are located on the first floor at Crown Promenade. They can be accessed via the stairs from hotel reception or via the internal lifts.

SPEAKERS PREP ROOM

The speakers prep room is located in the M6. 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 Promenade Foyer.

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

Crown is a non-smoking hotel and has a 'no smoking' policy in all rooms. Smoking is permitted outdoors.

PLENARY SESSION INFORMATION

PLENARY SESSION 1: YUJI IJIRI LECTURE Accounting for Uncertainty

Professor Stephen Penman

Sunday 3 July 2022, 1.30pm to 3.00pm



Stephen Penman is the George O. May Professor in the Graduate School of Business, Columbia University where he is also co-director of the Center for Excellence in Accounting and Security Analysis and director of the Masters Program in Accounting and Fundamental Analysis.

Previously, Stephen was the L.H. Penney Professor in the Walter A. Haas School of Business at the University of California at Berkeley, served as a Visiting Professor at Bocconi University the University of Padua, the London Business School, the Jan Wallander Visiting Professor at the Stockholm School of Economics, and in the Cheng Tsang Mun Chair Visiting Professorship at Singapore Management University. He has also been a visitor at Peking (Beijing) University and the Swedish Institute for Financial Research and a distinguished visiting scholar at Stanford Business School. He is an Honorary Professor at the City University of Hong Kong.

Professor Penman received a first-class honors degree in Commerce from the University of Queensland, Australia, and M.B.A. and Ph.D. degrees from the University of Chicago. His research deals with the valuation of equity and the role of accounting information in security analysis, and a number of his papers deal with accounting policy issues. He has published widely in finance and accounting journals and has conducted seminars on accounting and analysis for academic and professional audiences.

Stephen Penman is a founding editor of the Review of Accounting Studies and served as managing editor from 2002-2006. He is on the advisory boards of Phoenician Capital and Boston Harbor Investment Management and has served as an advisor to fundamental asset managers in the U.S., Europe, and China. He also serves on the Board of Directors of UBS Financial Services Inc. Hedge Fund Solutions and is chair of its audit committee.

In 2019, Penman was elected to the Accounting Hall of Fame. In 2020, he was elected to the Australian Accounting Hall of Fame.

PLENARY SESSION INFORMATION

PLENARY SESSION 2:

Engaged Research: Engaging with Matters that Matter

Professor Wai Fong Chua

Monday 4 July 2022, 11.00am to 12.30pm



Wai Fong Chua is internationally known for her research on management accounting as a social and organizational practice and the use of qualitative fieldwork as an investigative method. She has received substantial competitive research grants and published widely in prestigious, international accounting journals such as *Accounting, Organizations and Society*, *The Accounting Review* and *Contemporary Accounting Research*. In addition to serving as a reviewer on the boards of numerous well-known accounting journals, Wai Fong is a Consulting Editor of *Accounting, Organizations and Society*. She founded two high-quality conference series focused on promoting and connecting Australian research to international networks: Global Management Accounting Research Symposium (GMARS) and Accounting as a Social and Organizational Practice (ASOP). Wai Fong has also been involved with research training through professional accounting associations such as CIMA (Chartered Institute of Management Accountants) and the EIASM (European Institute for Advanced Studies in Management). Further, through Chartered Accountants Australia and New Zealand, Wai Fong has published several research monographs on social and environmental reporting. She has also been involved with executive

education and consulted with both private and public sector organizations.

Wai Fong has a long association with AFAANZ, having served on its Board from 1994 as Secretary and completing her term as President of the Association from 1998-1999. She initiated the inaugural doctoral colloquium for AFAANZ in 1997. She continues to serve as a member of AFAANZ's Journal Oversight Panel.

In 2012, Wai Fong was recognized for her contributions to research, university administration and mentoring when she was appointed a Member of the Order of Australia. In 2009, she was awarded an Honorary Doctorate by the University of Jyväskylä, Finland and received the Outstanding Contribution to the Accounting and Finance Literature Award from AFAANZ. Wai Fong was elected a Fellow of the Academy of the Social Sciences in Australia in 2008 and is the Academy's current Treasurer.

In 2019, Wai Fong was elected to the Australian Accounting Hall of Fame.

Plenary sponsored by:

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MYOB is a leading business management platform committed to helping more businesses in Australia and New Zealand start, survive and succeed. We recognise the importance of providing the next generation of accountants, 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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KEYNOTE AND PANEL DISCUSSIONS

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PLENARY

The evolution of the accounting profession as sustainability becomes business as usual

Sunday 3 July 2022, 3.30pm to 4.30pm, Promenade Room

Karen McWilliams, Business Reform Leader, CA ANZ

Recently we have seen a shift in how governments, business and society view sustainability. Once perceived through a lens of corporate social responsibility, environmental and social issues now dominate global agendas. Rising social inequality, dramatic nature loss and the climate emergency are impacting our planet and how we live and work. Approaches to decision making, strategies, risk, reporting and assurance are all changing in response.

This session will highlight key developments and explore how changes in traditional decision making and reporting are impacting the accounting profession, the critical role for accountants in helping organisations respond to these challenges and the implications for the future of the profession.

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PANEL

Purpose or perish: where is accounting researchers' real world impact?

Sunday 3 July 2022, 4.30pm to 5.30pm, Promenade Room

Amir Ghandar, Assurance & Reporting Leader, CA ANZ

Dr Nikole Gyles, Technical Director AASB

Professor Paul Coram, University of Adelaide

Associate Professor Andrew Jackson, UNSW

Does accounting research have a real world impact on policy and the profession? How can this be measured and incentivised? What are the problems where research is most needed? Where are we getting it right / wrong? This mixed academic, professional, and policy panel session will cover real world examples of collaboration and impact, in addition to views and insights on how to maximise the contribution of research to solving real world problems faced by the profession, standards setters and policy makers

KEYNOTE AND PANEL DISCUSSIONS

CPA AUSTRALIA KEYNOTE

Designing an effective ESG response: Strategies and lessons learnt from CPA Australia's ESG journey so far

Tuesday 5 July 2022 9.35am to 10.30am, Promenade Room

Karen Hellwig, Executive General Manager, Member Education CPA Australia
Nicholas Diss, Chief Financial Officer CPA Australia
Emma Sweet, Senior Manager External Reporting and Market Research CPA Australia
Patrick Viljoen, Senior Manager ESG CPA Australia
Keddie Waller, Head of Public Practice & SME CPA Australia

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PANEL

First year accounting, how to enthuse and engage students with a fresh approach

Monday 4 July 2022, 4.30pm to 5.30pm, Promenade Room

Dr Nicola Beatson, University of Otago
Grainne Oates, Quitch
Shailan Patel, MYOB
Dr Amanda White, UTS

MYOB PANEL SESSION

Digitising Business and Accounting with MYOB

Tuesday 5 July, 2022, 9.35am to 10.30am, Promenade Room

Moderator: Tricia Andrews, Education Manager MYOB

Speakers:
Gavin Fernandes, Senior Partner MYOB
Dr Victoria Clout, Senior Lecturer, UNSW

Panel discussion on the importance of digitisation, what is good digitisation versus bad, impact of it on accounting industry, and what it means for accounting students.

IASB UPDATE

IASB and AASB work plan and research opportunities

Tuesday, 3 July 2022, 3.30pm to 4.30pm, Promenade Room

Professor Ann Tarca, IASB
Dr Eric Lee, AASB
Keith Kendall, AASB

SUNDAY 3 JULY 2022

1.30pm	Opening Plenary Session President's Welcome
1.45pm	Plenary Session 1 Accounting for Uncertainty Professor Stephen Penman
3.00pm	Afternoon Tea Break
3.30pm	CA ANZ Plenary Session The evolution of the accounting profession as sustainability becomes business as usual Karen McWilliams, Business Reform Leader, CA ANZ
4.30pm	CA ANZ Panel Session Purpose or perish: where is accounting researchers' real world impact? Amir Ghandar, Assurance & Reporting Leader, CA ANZ Dr Nikole Gyles, Technical Director AASB Professor Paul Coram, University of Adelaide Associate Professor Andrew Jackson, UNSW
5.30pm	First time AFAANZ Conference Attendees Meeting
6.30pm	Welcome Reception

MONDAY 4 JULY 2022

	CONCURRENT 1 WITHOUT DISCUSSANTS				
	Auditing	Corporate Social Responsibility	Education	Corporate Governance	JIFMIM
Chair	Nelson Ma	Maria Balabat	Meredith Tharapos	Victoria Clout	Banita Bissonndoyal-Bheenich
Room	Promenade Room	M1/M2	M3/M4	M7/M8	M9/M10
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8.50am – 9.05am	107 Does Client Importance Affect Key Audit Matters Reporting? New Zealand Evidence Leonard Leye	91 A Cross-Country Examination of Corporate Social Responsibility Contracting Chuan Yu	132 'Operationalising Biggs': A theoretical model to empirically evaluate educational innovations. Raechel Wight	79 Public Scrutiny and Earnings Management Silu Wang	77 Scaling up Green Bond Market worldwide: Stakeholders perception through policy recommendations K.G. Madurika Nanayakkara
9.10am – 9.25am	81 Valuation Specialists and Value Relevance of Level 3 Fair Value Measurements Alfred Bu	121 ESG and Firm Risk Vina Javed Khan	131 Islamic hegemony and the capitalist Ideology: Implications from Saudi Accounting Profession Alaa Aldawghan	11 The Impact of Internal Governance on Conservatism: Evidence from Australia June Cao	163 Carbon Risk and Cost of Equity: The Role of Country-Level Governance Eltayyeb Al-Fakir Al Rabab'a
	CONCURRENT 2 WITHOUT DISCUSSANTS				
	Education	Corporate Governance	Financial Accounting	Interdisciplinary	JIFMIM
Chair	Scott Copeland	Anna Bedford	Yunyan Zhang	Carly Moulang	Angel Zhong
Room	Promenade Room	M1/M2	M3/M4	M7/M8	M9/M10
9.35am – 9.50pm	159 Implementing online discussion boards to enhance professional skills and business-news-reading habits of accounting students Brett Considine	46 Why are FinTech firms thriving? Empirical evidence from United States Philip Sinnadurai	9 The Insurance Role of Shareholder Litigation Rights: Implications for Market Efficiency and Misreporting Incentives Stefan Schantl	52 Big data analytics application in multi-criteria decision making: the case of eWallet adoption Babak Naysary	147 Board Characteristics And Demand For Audit Quality: A Meta Analysis Deepali Kalia
9.55am – 10.10am	167 Accounting graduate employability among the Millennial generation: Malaysian evidence Zairul Nurshazana Zainuddin	153 Evolution Of Investor Sentiment: A Systematic Literature Review And Bibliometric Analysis Nhan Huynh	155 Segment Real Options and Firm Capital Expenditures Chenyi Mao	84 The Impact of Non-Trade Agreements on Foreign Direct Investment Debarati Basu	78 The Impact of Corporate Takeover Activities on Analyst Information Environment: Evidence from International mergers and acquisitions (M&A) laws Yue Wu
10.15am – 10.30am	43 Integrity of assessments in challenging times Lorena Mitrione	113 Accounting, Governance and First Nations: Can Tension between Indigeneity and Western values impact success in the COVID 19 era? Erick Outa	48 Financial Statement Comparability and Firm's Debt Choice Mostafa Hasan	149 The Effect of Electronic Medical Records on Hospital Utilization Costs Luminita Enache	143 Earnings Management and Underperformance after Seasoned Equity Offerings: A Cross-Country Study Noor Houqe

MONDAY 4 JULY 2022

10.30am	Morning Tea					
11.00am	Plenary 2 Engaged Research: Engaging with Matters that Matter Professor Wai Fong Chua					
12.30pm	Lunch					
	CONCURRENT WITH DISCUSSANTS 1 (discussants in person only)					
	Audit: AUSAB/NZAUASB	Financial Accounting	Corporate Social Responsibility		Accounting and Technology	CSR / NFP / Accounting History
	Chair: Noel Harding Discussant paper 1: David Hay Discussant paper 2: Anne Waters Discussant paper 3: David Hay	Chair: Helen Spiropolous Discussant paper 1: Cathy Wu Discussant paper 2: Andrew Jackson Discussant paper 3: Stephen Taylor	Chair: Mukesh Garg Discussant Paper 1: Rebecca Bachmann Discussant Paper 2: Xikai Chen Discussant Paper 3: Mostafa Hassan		Chair: Julia Wu	Chair: Charl De Villiers
Room	Promenade Room	M1/M2	M3/M4		M7/M8	M9/M10
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2.00pm – 2.25pm	23 Where is the dollar sign? The effect of disclosure venue and the quantification of climate-related financial impact on professional investors' judgments Mandy Cheng, Anna Young-Ferris	97 Accounting-Based Relative Performance Evaluation and Peer Firms Analyst Following Xiaohua Wu	55 How Do Climate Change Strategy Disclosure and Investment Horizon Jointly Affect Investors' Willingness to Invest? Dani Puspitasari	1.55pm – 2.10pm	73 XBRL filing in the Indonesian capital market: An institutional logics perspective Fitri Amalia	100 Gender in Management Accounting Research: A Research Agenda Zahir Ahmed
2.30pm – 2.55pm	33 Impacts of COVID-19 Pandemic on Audit Fees and Audit Quality: Australian Evidence Sarowar Hossain	96 Investors Perception of Mandatory Quarterly Reporting: Evidence from UK Interim Management Statements Yuchen Zhang	136 Business Strategy, Carbon Mitigation Activities and Investors' Assessed Emissions Valuation Penalty Asset Impairment Announcements: The Dual Effects of Relevance and Credibility Kathleen Herbohn	2.20pm – 2.35pm	130 Motivating CEOs to innovate: exploration and exploitation Phuong Thanh Hoang	123 Assessing the Financial Vulnerability of Not-for-Profit Organisations in the Australian Aged Care Sector Deshani Chathurangani Hettiarachchi
				2.45pm – 3.00pm	70 Cloud ERP Competing Logics and Rivalry of Professionals' Involvement in Paradoxical Decisions Sameh Ammar	85 Learning (dis)satisfaction: the role of learning styles in training professional accountants Carolyn Fowler

MONDAY 4 JULY 2022

3.00pm	Afternoon tea				
	CONCURRENT WITHOUT DISCUSSANTS 3				
	CSR / Management	Corporate Finance	Interdisciplinary	Corporate Governance	Financial Accounting
Chair	Anna Young-Ferris	Millicent Chang	Dongyue Wang	Mostafa Hasan	Xikai Chen
Room	Promenade Room	M1/M2	M3/M4	M7/M8	M9/M10
3.30pm – 3.45pm	108 Power and organisational design choices: Empirical evidence from int Per-firm relations Phuong Vu	165 Brand Capital and Debt Choice Nurul Alam	13 The market for body parts: Body brokers and tissue banks Sandra Van Der Laan	39 Female Leadership and the Plough Joyce Yu	49 Bank Political Attitudes and Transaction Costs of Collective Action within Loan Syndicates Sang Woo Sohn
3.50pm – 4.05pm	129 Animal Welfare-Related Accountability of Global Apparel Companies Craig Deegan	6 Trademarks and the Cost of Equity Capital Zhe An	102 The framing effects of accounting metrics in design and construction Robert Morley	140 Soft Regulatory Enforcement, Management Earnings Forecast Behaviour and Information Content of Analysts' Earnings Forecasts in a Continuous Disclosure Environment Thu Phuong Truong	16 Financial Statement Comparability and Qualitative Disclosures Ankit Jai
4.10pm – 4.25pm	133 Seeing is Believing?: Visual Disclosure Analysis of Inaugural Modern Slavery Statements in Australia Shakoor Ahmed	106 Does media coverage attract patent trolls? Sayla Siddiqui	105 How Integrated Thinking can be detected in management disclosures in Annual Reports? Insights from a large-scale text-analysis approach. Ruth Dimes	99 Gender Diversity, Human Capital Efficiency and the moderating role of Workforce Environment Seema Miglani	92 Can Accounting Regulation Strengthen Resilience? The Impact of IFRS 9 Adoption on Loan Loss Provisioning and Bank Behavior Michael Mies
	CONCURRENT WITHOUT DISCUSSANTS 4				
	CAANZ	Asset Pricing	Not For Profit	Corporate Social Responsibility	Finance Other
Chair		Mingwei Sun	Ushi Ghoorah	Kathleen Herbhon	Matthew Grosse
Room	Promenade Room	M1/M2	M3/M4	M7/M8	M9/M10
4.30pm – 4.45pm	First year accounting, how to enthuse and engage students with a fresh approach	21 Under-Reaction and Momentum: The Winners and Losers from Analyst Forecast Errors Brooke Peel	37 The Impact of Elections on the Quality of Financial Statements in Municipally Owned Entities Luca Galati	25 Which is responsible for the effect of sustainability engagement on stock price crash risk during the COVID-19 pandemic: agency theory or legitimacy theory? Alex (Junru) Zhang	27 Value of Active Mutual Fund Management in India Gaurav Chauha
4.50pm – 5.05pm	Dr Nicola Beatson, University of Otago Grainne Oates, Quitch Shailan Patel, MYOB Dr Amanda White, UTS	62 Navigating Climate Uncertainty: Clean Tech vs Fossil Fuel ETFs Minh Nhat Nguyen	98 Governance and Financial Performance of Charitable Foundations Zheyu Lu	66 CSR Experience and Analysts' Roles in Capital Market Yixin (Lucy) Wei	83 Hidden in the spotlight: The impact of media emotion intensity on the commodity futures market Thanh Vu
5.10pm – 5.25pm		115 Tale of Two Returns: Stock and Investment Returns with Investment Specific Technology Shocks Dulani Jayasuriya	127 Remuneration of Australian nonprofit leaders: The attributes that determine who gets paid more Xin (Tracy) Qu	139 CSR Motivations and Stock Liquidity Christine Jubb	117 The humbling of the banking sector: Fintechs become their lifeline out of the conundrum. Paul Griffiths
5.30pm	Networking Drinks				

TUESDAY 5 JULY 2022

	CONCURRENT WITHOUT DISCUSSANTS 5				
	Critical Perspectives	JIFMIM / Interdisciplinary	Auditing	Management Accounting / Auditing	Corporate Finance
Chair	Paul Andon	Banita Bissoondoyal-Bheenich	Miaodi Han	Jodie Moll	Chen Chen
Room	Promenade Room	M1/M2	M3/M4	M7/M8	M9/M10
8.30am – 8.45am	109 Negotiating the accountability of proxy advisory firms: A study of the construction of an industry Code of Conduct in Europe Damien Lambert	61 The impact of National Culture on Audit Fee: Cross-country Evidence Muhammad Atif		64 Entrepreneurial Cognitive Styles and Management Control Packages in SMEs Sameh Ammar	29 The Role of Short Sellers in the Lifecycle of Securities Litigation Chelsea Liu
8.50am – 9.05am	124 The carriers of transnational capitalism growth: the case of Big Four firms in Vietnam Hang Tran	152 Corporate Diversification and Labor Investment Efficiency Mingwei Sun	138 Valuation Specialist and Earnings Management using Level 3 fair value measurements Alfred Bu	93 The role of predictive analytics in making organizational futures Leona Wiegmann	164 Organization Capital and Debt Structure Taher Jamil
9.10AM – 9.25AM	171 Reporting on key performance indicators relating to non-financial capitals: Evidence from Sri Lanka integrated report preparers Nayomi Wijesinghe	Accountability for food security: The role of grower co-operatives in food supply chains Alexandra Williamson	161 Client-firm workplace culture and audit fees Christo Karuna	145 Auditor Choice and Audit Fees in Family Firms: Further Evidence on the Role of Reputation and Agency Conflicts from the FTSE Italia All-Share Michael De Martinis, Claudia Frisenna	71 Operating Performance during the COVID-19 Pandemic: Is There a Business Group Advantage? Sandip Dhole
	CONCURRENT WITHOUT DISCUSSANTS 6				
	CPA	Financial Accounting	Management Accounting	Taxation	Corporate Governance
Chair		Leonard Li	Estha Gondowijoyo	Bronwyn McCredie	Xin (Tracy) Qu
Room	Promenade Room	M1/M2	M3/M4	M7/M8	M9/M10
9.35am – 9.50am	Designing an effective ESG response: Strategies and lessons learnt from CPA Australia's ESG journey so far Karen Hellwig, Executive General Manager, Member Education CPA Australia	111 The JOBS Act and IPO Executive Option Grants Minzhi (Cathy) Wu	38 How organizational networks influence the adoption and use of formal management controls Julia Yonghua Wu	172 Top Executives' Early Life Experience and Tax Avoidance Troy Yao	119 New Evidence of Financial Inclusion in Sri Lanka Fiona Dias
9.55am – 10.10am	Nicholas Diss, Chief Financial Officer CPA Australia Emma Sweet, Senior Manager External Reporting and Market Research CPA Australia	103 CRIME (Misconducts) and TIME (Sanctions): A multi-jurisdictional (global) study of accounting misconducts and sanctions Khakan Najaf	141 Sustainable Water Management at Murray Darling Basin: The Effects of Calculative Practices Dinushi Wijesinghe	7 Global justice and tax compliance intentions Jonathan Farrar	126 Can Board Quality Mitigate the Investment-related Agency Problems in Bank Debt Contracting? Gimhani Ekanayake
10.15am – 10.30am	Patrick Viljoen, Senior Manager ESG CPA Australia Keddie Waller, Head of Public Practice & SME CPA Australia	160 Does External Labor Market Activeness Affect Agency Problem? Jamie Tong	68 The Impact of Price Factor on "FinDEA": A Monte Carlo Illustration Claire Cui	45 Regulatory policy uncertainty and corporate tax avoidance: Evidence from China Rubing Li	146 Boards of directors and the (dis)joint provision of financial audit and ESG assurance services Christine Jubb

TUESDAY 5 JULY 2022

10.30am	Morning Tea					
	CONCURRENT WITH DISCUSSANTS 2 (discussants in person only)					
	Education	Financial Accounting	Corporate Finance		Auditing	Finance Other
	Chair: Dianne McGrath Discussant paper 1: Roslyn Roberts Discussant paper 2: Paul Wells Discussant paper 3: Dianne McGrath	Chair: Martin Bugeja Discussant paper 1: Wei Hu Discussant paper 2: Richard Morris Discussant paper 3: Stefan Schantl	Chair: Marvin Wee Discussant paper 1: Millicent Chang Discussant paper 2: Xiu-Ye Zhang Discussant paper 3: Yun Feng		Chair: Xinning Xiao	Chair: Brooke Peel
Room	Promenade Room	M1/M2	M3/M4		M7/M8	M9/M10
11.00am – 11.25am	26 Casual accounting academics' sense of dignity and inclusion in the workplace Amrinder Khosa	169 Workforce Diversity and Financial Statement Readability Yi Wang	30 Climate Risk and Corporate Payout Policies around the World Wen He	11.00am – 11.15am	56 The Involvement of Internal Audit Function in Risk Culture Assessment: The Role of Organisational Culture Types and ERM Maturity Hamed Mohammad	18 Does Capital Depletion Drive External Capital Issuance? Evidence from Internal Capital Markets Ching-Yuan Hsiao
11.30am – 11.55am	47 Using an experiential learning activity to develop students' professional skills in a capacity development relationship Meredith Tharapos	17 Fair Value of Earnings: Valuation Uncertainty or Cookie Jar Reserve? Wei (Cecilia) Hu	41 Health and Creativity: Evidence from Corporate Innovation Kelvin Tan	11.25am – 11.40am	125 Audit as co-production of auditors and clients: implications for professional skepticism Maria Cadiz Dyball	82 Does analysts' industrial concentration affect the quality of their earnings forecasts? Guanming He
12.00pm – 12.25pm	74 Roleplay and Interpersonal skills self-efficacy in a Financial Analytics course. Ling Mei Cong	170 The impact of physical working environment on corporate voluntary disclosure Rui Huang	137 Innovation Spillovers Through Corporate Information Acquisition Ling Qin	11.50am – 12.05pm	116 The Effect of Audit Materiality and Management Uncertainty Disclosures on Auditors' Accountability Perceptions and Fair Value Decisions Jin Ma	150 Impact of Dual-Class Share Structure On Financial Constraints Noor Houque
				12.15pm – 12.30pm	24 Users' perceptions of financial information in small and medium sized entities: A Sri Lankan case study Umesh Sharma	50 Stakeholders Engagement through Integrated Reporting Practices: A Study in Dialogic Accounting Perspective Yousuf Kamal
12.30pm	Lunch					

TUESDAY 5 JULY 2022

1.30pm	CONCURRENT WITH DISCUSSANTS 3 (discussants in person only)					
	MYOB	Auditing	Management Accounting		Financial Accounting	Corporate Social Responsibility
		Chair: Robert Knechel Discussant paper 1: Greg Shailer Discussant paper 2: Chris Adrian Discussant paper 3: Gary Monroe	Chair: Di Yang Discussant paper 1: Carly Moulang Discussant paper 2: Claire Cui Discussant paper 3: Sandra van der Laan		Chair: Jonathan Jona	Chair : Wei (Cecilia) Hu
Room	Promenade Room	M1/M2	M3/M4		M7/M8	M9/M10
1.30pm – 1.55pm	Digitising Business and Accounting with MYOB Panel discussion on the importance of digitisation, what is good digitisation vs bad, impact of it on accounting industry, and what it means for accounting students Moderator: Tricia Andrews, Education Manager, MYOB	20 Integrated Reporting, Audit Quality and Audit Fees Shan Zhou	122 Using Algorithms to be Lenient: The Effects of Advice Valence and Algorithm Adjustment Decision Rights on Algorithmic Advice Use in Performance Evaluation Fangbin Lin	1.30pm – 1.45pm	110 Financial Statement Errors and Analysts: Obstacle or Opportunity? Guanming He	14 The Effect of Mandatory CSR Disclosure on Corporate Tax Avoidance: Evidence from a Quasi-Natural Experiment Jinshuai Hu
2.00pm – 2.25pm		40 Climate Risk Disclosures and Auditor Expertise Ly Pham	101 Translating Strategy Using A Balanced Scorecard: A Mental Models Approach Rachael Lewis	1.55pm – 2.10pm	148 The SEC Comment Letters and Analyst Forecast Accuracy: The Impact of Forecast Horizon Wentao Ma	67 Washing out the greenwash: Using merged international sustainability guidelines to score and benchmark materiality Farima Noravesh
2.30pm – 2.55pm	Panelists: Gavin Fernandes, Senior Partner Manager, MYOB	28 Audit Committee Expertise, Securities Class Action Lawsuits, and Risk-Taking Wei Shi	60 Accounting for Matter Jodie Moll	2.20pm – 2.35pm	35 Extreme Temperature Heat Spells and the DuPont Equation Paul Griffin	80 The Mitigation of Reputational Risk via Responsive CSR: Evidence from Securities Class Action Lawsuits Weiwei Zhang
	Dr Victoria Clout, Senior Lecturer, UNSW			2.45pm – 3.00pm	87 Derivative disclosures and managerial opportunism Helen Ren	120 Toxic and 'controlled' wastes in landfill: Perceptions of failure in accountability, corporate citizenship and precaution Roger Willett
3.00pm	Afternoon Tea					

TUESDAY 5 JULY 2022

3.30pm	CONCURRENT WITH DISCUSSANTS 4 (discussants in person only)					
	IASB	Finance Other	Interdisciplinary		Auditing	Corporate Finance
		Chair: Xiu-Ye Zhang Discussant paper 1: Nhan Huyn Discussant paper 2: Hoa Phan Discussant paper 3: Leonard Li	Chair : Lee Moerman Discussant Paper 1 : Julia Wu Discussant Paper 2 : Jodie Moll Discussant Paper 3 Janet Lee		Chair: Eunice Khoo	Chair: Luca Galati
Room	Promenade Room	M1/M2	M3/M4		M7/M8	M9/M10
3.30pm – 3.55pm	IASB and AASB work plan and research opportunities Professor Ann Tarca Eric Lee Keith Kendall	58 The effect of labor market immobility on syndicated-loan structures Daphne Lau	31 (Ac)counting for COVID-19 Deaths Sandra Van Der Laan	3.30pm – 3.45pm	22 GAAP Changes and Auditing: Evidence from Explanatory Language, Audit Fees, and Auditor Changes Lei Zhao	5 How Does Declining Worker Power Affect Investment Sensitivity to Minimum Wage? Duckki Cho
4.00pm – 4.25pm		95 Is Bank Regulation Effective from Afar? Xiaofei Pan	36 Discharging Accountability via the Annual Report: The Case of First Nations Entities in Australia Ellie Norris	3.55pm – 4.10pm	51 #Fail: Social Media, Firm Distress, and Going Concern Opinions Eric Condie	168 Non-Interest Income and Bank Risk: The Role of Financial Structure Md Sohel Saklain
4.30pm – 4.55pm		76 The impact of continuous disclosure on investment efficiency? Australian Evidence Jahangir Ali	154 Accounting professionalization as an institutional identity project: the case of Vietnam Hang Tran	4.20pm – 4.35pm	114 Role of Critical Audit Matter and Materiality Disclosures on Investors' Risk Perceptions Jin Ma	12 Individualistic CEO and Corporate Innovation: Evidence from U.S. Frontier Culture Zheyao Pan
				4.45pm – 5.00pm	53 On the “Fresh Look” Argument: The Involvement of Current Auditors in Restating Financial Statements Audited by Predecessors Kam Wah Lai	166 Does Managerial Ability Improve the Predictability and Relevance of Earnings? Jiwon Nam

