

AFAANZ Online

5 to 7 July 2020

Program Information



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Sunday 5 July 2020

2.30pm to 2.40pm

Presidents Welcome

Prof Jacqueline Birt, President (Australia)
Prof Charl de Villiers, President (New Zealand)

2.45pm to 3.55pm

Industry Panel: The Changing Information and Communication Technology Environment and Implications for Education

Facilitator: Prof Raymond Johnson

Panel:

Dr Simon Eassom, CPA Australia
Jan Gegg, Consultant to CPA Australia
Geraldine Magarey, Chartered Accountants Australia and New Zealand
Syed Salmon, Ernst and Young
Ingrid Cronin-Knight, MYOB

4.00pm to 5.10pm

The New Normal – The Future is Here Chartered Accountants Australia and New Zealand **Plenary Address**

Ainslie van Onselen, Chief Executive Officer
Simon Hann, Executive General Manager, Education and Learning
Dr Marcus Bowles, Chair - The Institute for Working Futures



Monday 6 July 2020

CONCURRENT SESSION 1

9.00am to 10.30am

The Audit Report and Risk	Corporate Executives and Reporting	Integrated Reporting / Disclosure	Governance and Connections	Investment and Regulation	Public Sector 1	Management Control Systems	
Does litigious tone affect audit pricing? <u>Mr Muhammad Farhan Malik</u> ¹ , Dr Yuan George Shan ¹ , Dr Jamie Yixing Tong ² ¹ Accounting and Finance Department, UWA Business School, The University of Western Australia, ² UQ Business School, The University of Queensland	Does CEO managerial ability decrease with age? Examining the impact on firm performance <u>Dr. Rosemond Desir</u> ¹ , Dr. Joseph Rakestraw ¹ , Dr. Scott Seavey ¹ , Dr. James Wainberg ¹ , Dr. George Young ¹ ¹ Florida Atlantic University	The ungreening of integrated reporting: a reflection on regulatory capture Dr Caroline Bridges ¹ , Professor David Hay ¹ , <u>Dr Julie Harrison</u> ¹ ¹ University of Auckland	Labor Voice in Corporate Governance: Evidence from Opportunistic Insider Trading <u>Mr MAN PHAM</u> ¹ ¹ The University of Western Australia	An Oddity—Active Mutual Funds Invest in Passive ETFs <u>Professor Hsiu-lang Chen</u> ¹ ¹ University of Illinois at Chicago	Accountability in Healthcare: A non-hierarchical perspective from Canada's First Nations <u>Dr Ako Ufodike</u> ¹ ¹ Macewan University	Management control systems in a telecommunications company and crafting of the strategy: Institutional entrepreneurship and a practice perspective <u>Dr Umesh Sharma</u> ¹ , Professor Alan Lowe ² ¹ University of Waikato, ² RMIT	9.00am to 9.44am Threats to the Accounting Profession - CPA Australia
How do Key Audit Matter Characteristics Combine to Impact Financial Statement Understandability? Ms Sau Yu Ong ¹ , Professor Robyn Moroney ¹ , <u>Dr Xinning Xiao</u> ¹ ¹ Monash University	Cost of Reporting Bias and Earnings Informativeness <u>Young Yoon</u> ¹ ¹ University of California Berkeley	The Development and Application of a Decision-Useful Measure of Environmental Commitment for the Mining Industry <u>Dr Glen Hutchings</u> ¹ , Professor Craig Deegan ² ¹ University Of Western Australia, ² University of Tasmania	Do Corporate General Counsels Mitigate Agency Problems? Evidence from Dividend Policy Decisions <u>Dr Muhammad Jahangir Ali</u> ¹ , Dr Balasingham Balachandran ¹ , Dr Michael Michael ¹ , Dr Michael Theobald ² ¹ La Trobe University, ² University of Birmingham	How Does the Market React to Stock Exchange Listing Rule Waivers? <u>Dr Mark Wallis</u> ¹ ¹ University of Queensland	Return to meaning: accountability and performance assessment of university research <u>Dr Anil Narayan</u> ¹ ¹ Auckland University of Technology	The effect of management control systems on users' learning <u>Mr Frank Ma</u> ¹ , Dr Stijn Masschelein ¹ ¹ The University of Western Australia	Dr Simon Eassom CPA Australia
Auditors' Propensity and Accuracy in Issuing Going-Concern Modified Audit Opinions for Charities <u>Dr Yitang (Jenny) Yang</u> ¹ , Prof Roger Simnett, Prof Elizabeth Carson ¹ UNSW Sydney	Do Corporate Executives Comprehend Other Comprehensive Income? <u>Dr Sandra Ho</u> ¹ , Professor Allan Hodgson ² , Dr Raluca Ratiu ³ , Mr Joseph Rich ⁴ ¹ Murdoch University, ² University of Queensland, ³ IE University, ⁴ University of Queensland	Labour rights protests and modern slavery audit disclosures within global supply chains: a political mediation perspective <u>Prof Chris Van Staden</u> ¹ , Prof Muhammad Azizul Islam ² ¹ Auckland University of Technology, ² University of Aberdeen Business School	Do Firms' Political Connections Foster Sustainability? Fresh Evidence from Recycling and Treatment Dr Md Shahidul Islam ² , <u>Dr Muhammad Atif</u> ¹ , Dr Md Samsul Alam ³ , Professor Marc Goergen ⁴ ¹ Macquarie University, ² Suffolk Business School, University of Suffolk, ³ Leicester Castle Business School, De Montfort University, ⁴ IE Business School	The Effectiveness of Sanctions on Disclosure Regulation under a Responsive Enforcement Strategy <u>Professor Sue Wright</u> ¹ , Dr Xiaomeng Chen ² , Dr Ka Wai Choi ³ , Dr Hai Wu ³ ¹ University of Technology Sydney, ² Macquarie University, ³ Australian National University	Risk Culture and Risk Management for Decision Making: The Case of Australian Public Sector Organisations <u>Dr Yoon-Jin Park</u> ¹ , Associate Professor Janet Lee ¹ ¹ The Australian National University	Mysterious Analytics = Less Ethical Decisions? Dr. Michael J. Davern ² , <u>Pujawati Mariestha (Estha) Gondowijoyo</u> ¹ , Dr. Pamela R. Murphy ¹ ¹ Queen's University, ² The University of Melbourne	9.45am to 10.30am Corporate governance and professional ethics - where to after the Hayne Royal Commission Tom Ravlic

CONCURRENT SESSION 2

10.45am to 12.15pm

Audit Pricing	Management and Analysis Forecasts	CSR and Markets	Board of Directors	Professionalism	Public Sector 2	Media and FinTech	Information and Valuation
<p>Are there Audit Fee Premiums and Discounts for Gains and Losses of Large Clients?</p> <p><u>Dr Stuart Taylor¹</u> ¹<i>School Of Accounting, UNSW Business School</i></p>	<p>Flu Fallout: Evidence on the Effect of Employee Distraction on Corporate Information Production Quality</p> <p><u>Prof. Chen Chen¹</u> ¹<i>Monash University</i></p>	<p>Web crawling architecture in accounting and finance research</p> <p><u>Dr Alex (Junru) Zhang¹</u>, Dr George (Yuan) Shan², Ms Fei Peng³ ¹<i>Murdoch University</i>, ²<i>University of Western Australia</i>, ³<i>Renmin University of China</i></p>	<p>Shareholder Nomination of Independent Directors: Evidence from China</p> <p><u>Dr Yuyu Zhang¹</u>, Dr Hai Yan Yang², Dr Yingdan Jia² ¹<i>QUT</i>, ²<i>Guangxi University</i></p>	<p>Is Role Conflict creating the Nocebo effect on Accounting Educators?</p> <p><u>Associate Professor Lisa Barnes¹</u>, Doctor Warrick Long¹, Professor Maria Northcote¹, Professor Tony Williams¹ ¹<i>Avondale university College</i></p>	<p>The board of statutory auditors and accounting manipulation: evidence from the Italian National Health Service</p> <p><u>Miss Cecilia Langella¹</u>, Prof. Eugenio Anessi Pessina², Prof. Nives Botica Redmayne² ¹<i>Catholic University of Sacred Heart</i>, ²<i>Massey University</i></p>	<p>Media Coverage and Debt Financing</p> <p>Prof. Agnes Cheng¹, <u>Dr. Liangliang (Lilian) Jiang¹</u>, Dr. Weiling Song² ¹<i>The Hong Kong Polytechnic University</i>, ²<i>Louisiana State University</i></p>	<p>Fragmentation and Price Discovery in Bitcoin Markets</p> <p><u>Assoc Prof Simone Kelly</u> <i>Bond University</i></p>
<p>Earnings skewness and audit pricing</p> <p>Dr Jenny Guan¹, <u>Miss Sophia Guo¹</u>, Professor Cameron Truong¹ ¹<i>Monash University</i></p>	<p>Organizational Complexity, Financial Reporting Complexity, and Voluntary Disclosure</p> <p><u>Dr Kyunghwa Yu¹</u>, Dr Bok Baik², Dr Marilyn Johnson³, Dr Kyonghee Kim³ ¹<i>National Chengchi University</i>, ²<i>Seoul National University</i>, ³<i>Michigan State University</i></p>	<p>Do Climate Change Disclosures Influence Analyst Coverage and Information Quality: International Evidence</p> <p><u>Dr Sudipta Bose¹</u> ¹<i>University Of Newcastle</i></p>	<p>The Role of Directors with Multiple Board Seats and Earnings Quality – A Singapore Context</p> <p>Mr Dylan Chee¹, <u>Dr Yeut Hong Tham¹</u> ¹<i>Curtin University</i></p>	<p>Critical Analysis of Integration of the ICT and Data Analytic Competencies in the Accounting Curriculum</p> <p>Professor Jacqueline Birt¹, <u>Dr Maryam Safari²</u>, Dr Vincent Bicudo de Castro³ ¹<i>Professor and Head – Accounting and Finance</i>, ²<i>RMIT University</i>, ³<i>Deakin University</i></p>	<p>When neither Coaxing nor Coercion works: a historic examination of asset valuation debates in the GLAM sector in New Zealand</p> <p><u>Professor Rachel Baskerville¹</u> ¹<i>School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand</i></p>	<p>The Use of Digital Footprint in the U.S Mortgage Market</p> <p><u>Dr Dulani Daluwathumullagamage¹</u>, Mr Mohamed Ayaz¹, Mr Michael Williams² ¹<i>University Of Auckland</i>, ²<i>Reserve Bank New Zealand</i></p>	<p>Perceptions of Analysts in Australia and the U.S. on Use of Statement of Cash Flows</p> <p><u>Prof Pamela Kent</u> <i>Queensland University of Technology</i></p>
<p>Asymmetric Reactions of Abnormal Audit Fees Jump to Credit Rating Changes</p> <p><u>Dr June Cao¹</u>, Dr Mong Shan Ee², Professor Iftekhar Hasan³, Mr He Huang⁴ ¹<i>Curtin Business School</i>, ²<i>Deakin Business School</i>, ³<i>Fordham University, Bank of Finland, and University of Sydney</i>, ⁴<i>The University of Sydney Business School</i></p>	<p>How Do Star Analyst Rankings Influence Analysts' Forecast Performance?</p> <p>Professor Gerald J. Lobo¹, Ms Yadi Wen², <u>Dr Yongxian Tan³</u>, Dr Hailong Zhao² ¹<i>University of Houston</i>, ²<i>Southwestern University of Finance and Economics</i>, ³<i>University of Otago</i></p>	<p>CEO compensation, incentive alignment, and carbon transparency</p> <p><u>Dr Le Luo¹</u>, Associate Professor Hongjun Wu², Ms Chuyue Zhang² ¹<i>Macquarie University</i>, ²<i>Xiamen University</i></p>	<p>Do co-opted boards increase insider profitability?</p> <p>Dr Dewan Rahman¹, Dr Ihtisham Malik¹, <u>Dr Searat Ali²</u>, Dr Jamshed Iqbal³ ¹<i>University of Queensland</i>, ²<i>University of Wollongong</i>, ³<i>University of Vaasa</i></p>	<p>Professional scepticism and the accounting classroom</p> <p><u>Dr Prerana Agrawal¹</u>, Prof Jacqueline Birt^{1,2,3}, Dr Mark Holub¹, A/Prof Warrick van Zyl^{1,2,4} ¹<i>University of Western Australia</i>, ²<i>European Accounting Association</i>, ³<i>American Accounting Association</i>, ⁴<i>Chartered Accountants ANZ</i></p>	<p>Managing Risk Dynamics within Public Private Partnership (PPP) Networks: Using Social Capital and Management Control Systems (MCS) Perspectives</p> <p><u>Mrs Chathuri Senarath¹</u>, Professor Nava Subramaniam¹, Professor Alan Lowe¹ ¹<i>RMIT University</i></p>	<p>Media Ownership and Media Reporting</p> <p><u>Mr Shijun Guo¹</u>, Dr Xin Yu¹, Professor Robert Faff¹ ¹<i>Business School, The University of Queensland</i></p>	<p>Fair value adjustments to Investment Properties: Do debt contracting incentives influence the Real estate industry in Australia?</p> <p><u>Miss Mehnaz Laura¹</u>, Professor Asheq Rahman¹, Dr Humayun Kabir¹ ¹<i>Auckland University of Technology</i></p>

PLENARY SESSION

12.20pm to 1.40pm

**Tax-driven Off-Market Buybacks (TOMBs): Time to Lay Them to Rest
A lunch with Professor Christine Brown**

CONCURRENT SESSION 3

1.45pm TO 3.15pm

Audit Partners	Litigation and Conservatism	CSR Disclosure	Behavioural Finance	Innovative Teaching	Disclosure and Internal Control	Corporate Policies and Lawsuit	Interdisciplinary
<p>Determinants and Audit Quality Consequences of Auditors' Co-Signing Relationship</p> <p><u>PhD Candidate Ching-Yi Chen¹</u>, Assistant Professor Shu-Ling Yeh¹, Professor Min-Jeng Shiue¹ ¹National Taipei University</p>	<p>Bogging Down Investors: An Unintended Consequence of Litigation Risk</p> <p><u>Ms. Siwen FU¹</u>, Dr. Ke Wang², Prof. Liandong ZHANG³, Dr. Liu ZHENG⁴ ¹City University of Hong Kong, ²University of Alberta, ³Singapore Management University, ⁴City University of Hong Kong</p>	<p>Local/Provincial Governments Oversights and the Quality of Company Environmental Information Disclosure: Chinese Evidence</p> <p><u>Mr Ping Zhu¹</u>, Dr Wei Qian², Professor Carol Tilt², Associate Professor Omar Farooque³ ¹Zhejiang Sci-Tech University, ²University of South Australia, ³University of New England</p>	<p>Art for art's sake? An exploration of the Chinese art market</p> <p><u>Dr Ji (george) Wu¹</u>, Prof. Anne de Bruin¹, Associate Prof. Liping Zou¹, Miss Yue Yuan¹ ¹Massey University</p>	<p>Employers' perspectives: software used by accounting graduates and their ICT skills</p> <p><u>Dr Lyn Daff¹</u> ¹University of Southern Queensland</p>	<p>Market Uncertainty and Remediation of Internal Control Material Weaknesses</p> <p><u>Wanyun Li¹</u> ¹Australian National University</p>	<p>Sexual Harassment Lawsuits, Shareholder Value, and Executive Turnover: Impacts of CEO Culture and Corporate Governance</p> <p><u>Dr Chelsea Liu¹</u> ¹The University of Adelaide</p>	<p>Fair Value as a 'Natural' Measurement Attribute: An Alternative View</p> <p><u>Dr Ganghua (Timothy) Wang¹</u> ¹the University of Sydney</p>
<p>Audit Partner Change and Non-GAAP Earnings Quality</p> <p><u>Dr Terrence Feng¹</u> ¹University Of Waikato</p>	<p>Directors with multiple directorships and accounting conservatism: Evidence from banks in South Asia</p> <p><u>Dr Shawgat Kutubi¹</u> ¹Charles Darwin University</p>	<p>The level of voluntary disclosure practices in an emerging economy: Perception of users</p> <p><u>Dr Umesh Sharma¹</u>, Dr Syeliya Md Zaini¹, Professor Grant Samkin¹, Professor Howard Davey¹ ¹University Of Waikato</p>	<p>Attention and Search: Micro-Evidence on Housing Market Momentum</p> <p><u>Antonio Gargano¹</u>, Marco Giacoletti³, Elvis Jarnecic² ¹University of Melbourne, ²University of Sydney, ³University of Southern California</p>	<p>Incorporating an artificial intelligence fraud detection program into the accounting curriculum: a pilot study</p> <p><u>Mrs Kimberly Ferlauto¹</u>, Dr Nicole Ibbett¹, Dr Michelle Cull¹, Dr Mamun Billah¹, Dr Pranil Prasad¹, Dr Stanley James¹, Dr Abdul Babar¹ ¹Western Sydney University</p>	<p>Corporate Diversification and Stock Price Crash Risk: Impact of SFAS No. 131</p> <p><u>Dr Dharmendra Naidu¹</u>, Dr Arvind Patel² ¹Monash University, ²The University of the South Pacific</p>	<p>Demystifying the Paradox of Popularity of Stock Buyback Programs In The Current Market Environment Characterised By High Stock Prices: Australian evidence</p> <p><u>Mr. Gilbert Ndayisaba¹</u>, Associate Professor Abdullahi Ahmed¹ ¹Rmit University</p>	<p>An Analysis of A-IFRS in foreign investment inflows to Australia using structural break tests</p> <p><u>Dr Alia Alshamari¹</u>, Dr Mala Raghavan¹, Dr Paul Shantapriyan¹ ¹UTAS</p>
<p>Are Two Sets of Eyes More Costly Than One? Large-Sample Evidence on Joint versus Single Audits in the European Union</p> <p><u>Professor David Lont¹</u> ¹University of Otago</p>	<p>Securities Class Actions and Conditional Conservatism</p> <p>Dr. Charlene Chen¹, Dr. Meiting Lu¹, Associate Professor Yaowen Shan², <u>Dr. Yizhou Zhang¹</u> ¹Macquarie University, ²University of Technology Sydney</p>	<p>The Effect of Mandatory Sustainability Disclosure Announcements: Evidence from a Quasi-Experiment</p> <p>Mr Zhongtian Li², <u>Dr Jing Jia¹</u> ¹University Of Tasmania, ²Queensland University of Technology</p>	<p>Is Attention to Earnings Announcements Distracted by Recreational Activities? Evidence from Daily Theatrical Box Office Revenue</p> <p><u>Dr Yi Xiang¹</u>, Dr Jacqueline Birt², Dr Maryam Safari³ ¹University of Queensland, ²University of Western Australia, ³RMIT University</p>	<p>Classroom Giving Games: Teaching effective decision-making using experiential learning</p> <p>Dr Nicole Sutton¹, <u>Ms Raechel Wight¹</u> ¹University of Technology Sydney</p>	<p>Tax Avoidance and Related-Party Transactions</p> <p><u>Dr. Zuni Barokah¹</u>, Ms. Nurma Nindiyasari¹ ¹Department of Accounting, Faculty of Economics and Business, University of Gadjah Mada</p>	<p>Foreign CEOs</p> <p><u>Mrs. Christiana Osei Bonsu¹</u>, Dr Sigita Karpavicius², Professor Alfred Yawson³ ¹The University of Adelaide, ²The University of Adelaide, ³The University of Adelaide</p>	<p>Proposal for the methodology of Discursive Accounting: A case study of community health and wellbeing using the language of business</p> <p><u>Dr Gary Oliver¹</u> ¹The University of Sydney</p>

CONCURRENT SESSION 4

3.30pm to 5.00pm

Skepticism and Ethics	Disclosure and Investment	CSR Performance	Governance and Gender	Management Accounting	Chinese Market	Accounting and Technology	AASB
<p>Effects of Regulatory Enforcement Style and Audit Firm Remedial Actions on Investors' Perceptions of Auditors' Professional Skepticism</p> <p><u>Miss Xiaowen Huang¹</u>, Dr. Soon-Yeow Phang¹, Dr. John Ko¹</p> <p>¹Monash University</p>	<p>Segment Assets Information and Investment Efficiency: Did It Get to the CODM's Eyes?</p> <p><u>Miss Maiying Sui¹</u></p> <p>¹The University of Sydney</p>	<p>Does corporate social responsibility improve financial transparency? Evidence from mandatory corporate social responsibility regulations in India.</p> <p><u>Dr Abhishek Mukherjee¹</u></p> <p>¹University Of Waikato</p>	<p>Do Female Directors Influence Equity Undervaluation When Competition Is High?</p> <p><u>Dr Dharmendra Naidu¹</u>, Dr Kumari Ranjeeni</p> <p>¹Monash University</p>	<p>Organizational life cycle, management accounting systems sophistication and firm performance</p> <p><u>Professor Zahirul Hoque¹</u>, Dr Mohammad Masud²</p> <p>¹Department of Accounting and Data Analytics, La Trobe Business School, La Trobe University, ²Department of Accounting, American International University Bangladesh</p>	<p>The Effect of Operational and Financial Information Disclosure on The Default Probability and Average Lending Rate: Evidence from Chinese Peer-to-Peer Lending Market</p> <p><u>Ms Jiaqi Kuang¹</u>, Dr Xudong Ji¹, Dr Peng Cheng¹</p> <p>¹Xian Jiaotong Liverpool University</p>	<p>The Adoption of Advanced Data Analytics Tools by Australian Accountants</p> <p><u>Miss Yun Lu¹</u></p> <p>¹UWA</p>	
<p>An investigation of the ethical intention of Chinese auditors within auditor-client relationships</p> <p><u>Dr. Ruchuan Jiang¹</u>, Dr. Ying Han Fan², Professor Glennnda Scully²</p> <p>¹Business School, China University of Political Science and Law, ²Curtin University</p>	<p>Accounting conservatism and investment efficiency under a state ownership environment: Evidence from China</p> <p>Dr. Sun Liu¹, <u>Dr. Jie Zhang¹</u></p> <p>¹Xi'an Jiaotong-liverpool University</p>	<p>Short Selling, Margin Trading, and Corporate Social Responsibility</p> <p><u>Dr Xiao Liang¹</u>, Dr Xiaomeng Chen²</p> <p>¹Nanjing Audit University, ²Macquarie University</p>	<p>Of "Queen Bees" and that "Special Place in Hell": Does Board Gender Diversity Matter for Top Management Team Pathway?</p> <p><u>Professor Ellie Chapple¹</u>, Dr Pallab Biswas², Dr Helen Roberts²</p> <p>¹Qut Business School, ²Otago Business School</p>	<p>The effect of task innovation and managers' narcissism on employee selection</p> <p><u>Dr Isabel Wang¹</u>, Dr Alex Wang¹, Mr Chuqi Wang¹</p> <p>¹The Australian National University</p>	<p>Foreign Ownership in Chinese Credit Ratings Industry: Information Revelation or Certification?</p> <p><u>Dr Xiaolu Hu¹</u>, Professor Jing Shi², Dr Lafang Wang³, Dr Jing Yu⁴</p> <p>¹RMIT University, ²Macquarie University, ³Hunan University, ⁴University of Western Australia</p>	<p>Standard setting in times of technological change: IFRS and cryptocurrency holdings</p> <p>Prof Paola Ramassa¹, <u>Dr Giulia Leoni¹</u></p> <p>¹University Of Genoa</p>	<p>AASB accounting standards education update</p> <p>Dr Keith Kendall Kimberley Carney</p>
<p>Is it all in the Mind? Assessing the Impact of Mindfulness and Negative Affect on Professional Skepticism</p> <p><u>Ms Jessica Cross¹</u>, Professor Robyn Moroney², Dr Soon-Yeow Phang²</p> <p>¹Deloitte Touche Tohmatsu, ²Monash University</p>	<p>Loan Loss Recognition Timeliness in the Banking System and Firms' Investment Efficiency</p> <p><u>Mr. Muhabie Mekonnen Mengistu¹</u>, Professor Jeffrey Ng¹, Professor Walid Saffar¹, Mr. Janus Jian Zhang¹</p> <p>¹The Hong Kong Polytechnic University</p>	<p>Country ESG Performance and Economic Growth</p> <p><u>Rui Zhong¹</u></p> <p>¹The University of Western Australia</p>	<p>Female Multiple Directorships, Assurance of Non-Financial Information, and Choice of Assurer</p> <p><u>Dr Zihan Liu¹</u></p> <p>¹Swinburne University of Technology</p>	<p>Internalities of Disclosure Choice: Evidence from SG&A Cost Management Decisions</p> <p><u>Abdul Mohi Khizer¹</u>, Nishant Agarwal², Siva Nathan³</p> <p>¹Indian School of Business, ²University of Western Australia, ³Georgia State University</p>	<p>Firm age and IPO underpricing in China</p> <p>Sturla Fjesme, <u>Dr. Jin Lv¹</u>, Yan Zhang</p> <p>¹Australian National University</p>	<p>The Transformation to Data Analytics in Financial Auditing: What is Happening in the Big-Four Firms?</p> <p><u>Dr Angela Liew¹</u>, Professor Peter Boxall¹, Mr Denny Denny¹</p> <p>¹University of Auckland</p>	

Tuesday 7 July 2020

CONCURRENT SESSION 5

9.00am to 10.30am

Other Assurance Services	Earning Disclosure	Current Issues in CSR Research	New Perspectives in Governance	Managing the social	Student Perspectives	IPO's Control	Panel
<p>The value-added role of acquirers' auditors as due diligence advisors in M&As</p> <p><u>Dr Sorin Daniliuc¹</u>, Associate Professor Marvin Wee¹, Ms Ruiyin Zhang¹</p> <p>¹The Australian National University</p>	<p>Fixing diluted earnings per share: recognising the dilutive effects of employee stock options</p> <p><u>Dr Warrick van Zyl¹</u>, Professor Enrico Uliana²</p> <p>¹University of Western Australia, ²University of Cape Town</p>	<p>When Doing Good for Society is Good for Shareholders: Importance of Alignment between Generic Strategy and CSR.</p> <p><u>Dr. Carol Pomare¹</u></p> <p>¹Mount Allison University</p>	<p>Shared Accountability, Role Expectations and Performance in the School Setting</p> <p><u>Dr Kelly Benati¹</u>, Dr Luisa Unda¹, Dr Maleen Gong¹, Dr Ricci Loh²</p> <p>¹Monash University, ²Singapore Institute of Technology</p>	<p>The Effects of Social Connections and Supervisors' Bonus Allocation Discretion on Subordinates' Compensation</p> <p>Cody Lu¹, Dr. Joanna Ho², Dr. Sandra Vera-Munoz³, <u>Dr. Anne Wu⁴</u></p> <p>¹University of Massachusetts – Amherst, ²University of California - Irvine, ³University of Notre Dame, ⁴National Chengchi University</p>	<p>Management controls in the interface of state control, professional and other logics within accounting faculties in Vietnam</p> <p><u>Dr Binh Bui^{1,2}</u>, Dr Duc Phan³, Dr Prem Yapa³, Dr Hien Hoang⁴</p> <p>¹Macquarie University, ²Victoria University of Wellington, ³RMIT University, ⁴Banking Academy of Vietnam</p>	<p>Let us work together: The impact of customer strategic alliance on IPO discount and post-IPO performance</p> <p><u>Professor Kam C. Chan¹</u>, Dr Xuan Peng², Mr. Yibo Jia³, Dr Xiongyuan Wang³</p> <p>¹Western Kentucky University, ²Huazhong Agricultural University, ³Zhongnan University of Economics and Law</p>	<p>Research opportunities amidst COVID-19 (90 min)</p> <p>Prof Sue Wright Linda Myer Prof Ann Tarca Peter Wells Prof David Gilchrist</p>
<p>Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market</p> <p><u>Elizabeth N. Cowle¹</u>, Tyler J. Kleppe¹, James R. Moon, Jr.², Jonathan E. Shipman¹</p> <p>¹University of Arkansas, ²Georgia Institute of Technology</p>	<p>Why do Firms Provide Different Levels of Segment Profit Disclosure?</p> <p><u>Dr Neal Arthur¹</u></p> <p>¹The University of Sydney</p>	<p>Corporate Political Donations and Corporate Social Responsibility: Theory and Evidence</p> <p>Dr Mohammad Badrul Muttakin¹, <u>Dr Bikram Chatterjee²</u>, Dr Dessalegn Getie Mihret³, Dr Arifur Khan⁴, Dr Ali Yafthian⁵</p> <p>¹Deakin University, ²University of Tasmania, ³RMIT, ⁴Deakin University, ⁵Deakin University</p>	<p>The contribution trajectory of outside directors: Why a one size approach to tenure does not fit all</p> <p><u>Dr Natalie Elms¹</u></p> <p>¹Queensland University of Technology</p>	<p>Does Social Media Activity Influence Trade Credit Levels? Archival and Experimental Evidence</p> <p><u>Dr. Dennis Fehrenbacher¹</u>, Dr. Alessandro Ghio¹</p> <p>¹Monash University</p>	<p>Do self-efficacy beliefs and a sense of belonging influence the ability to learn accounting?</p> <p><u>Dr Nicola Beatson¹</u>, Professor Jeffrey Smith¹</p> <p>¹University of Otago</p>	<p>Employee Stock Options and Corporate Innovation: Evidence from China</p> <p><u>Mr Jimin Wang¹</u></p> <p>¹University Of Tasmania</p>	
<p>The Impact of Carbon Reporting Scheme and Assurance on Carbon Growth: Multilevel evidence</p> <p><u>Ms Irene Qingling Ge¹</u></p> <p>¹UNSW Sydney</p>	<p>The Incentive that Prevails: Non-GAAP Earnings Disclosure in the Presence of Transitory Items</p> <p><u>Dr Ke He¹</u>, Associate professor Julie Walker¹, Dr Michael Turner¹</p> <p>¹The University of Queensland</p>	<p>Corporate social responsibility, local seniors, and corporate dividend policy</p> <p>Mr XIANG DAI¹, Mr Jin Lv¹, Ms Emma Schultz¹</p> <p>¹Australian National University</p>	<p>Corporate Governance: A Game Theory Based Mechanism Design Approach</p> <p><u>Professor Sardar M N Islam¹</u>, Dr. Choirunnisa Arifa¹</p> <p>¹Victoria University</p>	<p>Community social capital, interactive controls and financial performance</p> <p><u>Dr Zhichao (Alex) Wang¹</u></p> <p>¹Australian National University</p>	<p>Accounting student perceptions of striking the balance between study-work-life</p> <p><u>Professor Paul de Lange¹</u>, Dr Nicola Beatson², Dr Heinrich Oosthuizen¹, Professor Brendan O'Connell³</p> <p>¹University of Tasmania, ²University of Otago, ³RMIT University</p>	<p>Board Centrality, Underpricing, and Liquidity in Micro-Cap IPOs</p> <p>Dr. Daniel Schepis¹, Prof. Ray da Silva Rosa¹, <u>Dr. Chloe Ho¹</u>, Prof. Marvin Wee², Prof. Sharon Purchase¹</p> <p>¹University of Western Australia, ²Australia National University</p>	

CONCURRENT SESSION 6

10.45am to 12.15pm

AUASB / NZAuASB Policy Relevant	Financial Analysts	CSR and Governance	Earnings Management	Interdisciplinary 2	Asset Pricing	Executive pay and options	Incentivising or helping
<p>Client use of blockchain technology: exploring its (potential) impact on financial statement audits of Australian accounting firms</p> <p><u>Dr. Maria Cadiz Dyball¹</u>, Dr. Ravi Seethamraju¹ ¹The University Of Sydney</p>	<p>Information Transfers from Peer Firms' Analyst Revisions</p> <p>Lily Chen¹, Philip Shane², <u>Xiaohua Wu³</u>, Yuyu Zhang³ ¹University of Auckland, ²College of William and Mary, ³Queensland University of Technology</p>	<p>Investor Power, Creditor Power, and Cash Flow Use: International Evidence</p> <p><u>Dr. Jungi Zou¹</u>, Dr. Zhen Wang² ¹Singapore Institute of Technology, ²Shanghai University</p>	<p>The effect of investor speculation on earnings management: Empirical evidence from the US IPO market</p> <p><u>Dr. Jin Lv¹</u>, Dr. Lu Zhou ¹Australian National University</p>	<p>Outsider CEOs and Firm Debt</p> <p><u>Dr Shahadat Hossain²</u>, Mr Ariful Islam¹, Dr Nigar Sultana¹, Dr Harjinder Singh¹ ¹Curtin University, ²University of Chittagong</p>	<p>Predictability of ICO Success and Returns</p> <p><u>Dr Alastair Marsden¹</u>, Dr Dulani Jayasuriya¹, Mr Tobias Dean ¹Uni of Auckland</p>	<p>CEO Pay Slice and Acquisitions: Australian Evidence</p> <p><u>Dr Hoa Luong¹</u>, Dr Abeyratna Gunasekara², Dr Syed Shams³ ¹Department of Accountancy and Finance, University of Otago, ²Department of Banking and Finance, Monash University, ³School of Commerce, University of Southern Queensland</p>	<p>Does the Adoption of Performance Interview Affect Employee Performance?</p> <p><u>Dr Zhichao (Alex) Wang¹</u> ¹Australian National University</p>
<p>Using More Effective Instructional Verbs to Elevate Auditors' Professional Skepticism</p> <p><u>Mrs Sarka Stepankova¹</u>, Mr Noel Harding¹, Mrs Diane Mayorga¹, Mr Ken Trotman¹ ¹UNSW School of Accounting</p>	<p>Does Share Pledge Business Bias Analyst Recommendations?</p> <p><u>Dr Juan (Jane) Luo¹</u>, Dr Maoliang Li², Dr Limin Xu¹, Prof. Ralf Zurbrugg¹ ¹The University of Adelaide, ²Xiamen University</p>	<p>CSR Contracting and Management Earnings Forecasts</p> <p><u>Dr Lu Yang¹</u>, Dr Leye Li², Dr Bo Qin¹ ¹Monash University, ²UNSW</p>	<p>Impact of product market competition on earnings management: moderating role of managerial ability</p> <p><u>Dr. Dinithi Ranasinghe¹</u>, Dr. Pallab Biswas², Dr. Eric Tan³ ¹University of Otago, ²University of Otago, ³University of Queensland</p>	<p>CEO power, dividend policy and monitoring: An imputation tax environment</p> <p><u>Mr Ariful Islam¹</u>, Dr Harjinder Singh¹, Dr Nigar Sultana¹, Dr Imran Haider¹, Dr Saurav Dutta¹ ¹Curtin University</p>	<p>Does the FOMC Cycle Affect Credit Risk?</p> <p><u>Mr Difang Huang¹</u> ¹Monash University</p>	<p>Executive Pay Disparity and Firm Operational Efficiency</p> <p><u>Mr Md Reiazul Haque¹</u>, Dr Doowon Lee¹, Dr Bobae Choi¹, Professor Sue Wright² ¹The University of Newcastle, Australia, ²University of Technology Sydney</p>	<p>The impact of information consistency on employee performance: Evidence from internal awards and relative performance information</p> <p><u>Miss Chen Wang¹</u>, Dr Steven (Hai) Wu¹, Dr Alex (Zhichao) Wang¹, Dr Isabel Wang¹ ¹Australian National University</p>
<p>The Impact of Audit Committee Expertise on External Auditors' Disclosures of Key Audit Matters</p> <p><u>Dr Penny ZHANG¹</u>, Professor Greg Shailer¹ ¹ANU</p>	<p>News Media and Affiliated Analyst Optimism: Evidence from Initial Public Offerings</p> <p><u>Mr. Dixin Wu¹</u> ¹The Australian National University</p>	<p>Shareholder activism on climate change: Evolution, determinants and consequences</p> <p>Dr. Ivan Diaz-Rainey³, Dr. Paul A. Griffin², Dr. David Lont³, <u>Mr. Antonio J. Mateo-Márquez¹</u>, Dr. Constancio Zamora-Ramírez¹ ¹Universidad de Sevilla, ²University of California, Davis, ³University of Otago</p>	<p>Compensation goals and Real Earnings Management: Evidence from meeting EPS and Sales Target</p> <p><u>Miss Xiaohui Liu¹</u>, Dr Lijuan Zhang, Dr Xiu-Ye Zhang ¹Australian National University</p>	<p>Organizational Climate in Brokerage Firms and Analyst Performance: An Investigation of Analyst Turnover</p> <p><u>Dr Ava Wu³</u> ¹University of Sydney, ²University of Melbourne, ³University of Sydney</p>	<p>Climate Disasters and Return Comovement</p> <p><u>Dr Rui Ma¹</u>, Dr Ben Marshall², Dr Hung Nguyen², Dr Nhut Nguyen³, Dr Nuttawat Visaltanachoti² ¹La Trobe University, ²Massey University, ³Auckland University of Technology</p>	<p>Analyst Behaviour and Option Grants to Suspect CEOs</p> <p><u>Dr Katie Tseng¹</u>, Associate Professor Mark Wilson², Dr Zhi-Yuan Feng³ ¹Auckland University of Technology, ²Australian National University, ³National Sun Yat-sen University</p>	<p>The impact of relative performance information and performance level on helping behaviour</p> <p><u>Ms Liyan Zhang¹</u>, Associate Professor Dennis Fehrenbacher¹, Dr Soon-Yeow Phang¹, Mr James Sewell¹ ¹Monash University</p>

PLENARY SESSION

12.20pm to 1.40pm

**Digital Reporting: Questions for practitioners, standard setters and researchers
A lunch with Professor Ann Tarca**

CONCURRENT SESSION 7

1.45pm to 3.15pm

Audit, Employees and Groups	Disclosure and Reporting Quality	Carbon Accounting	CEO's and Governance	Managing Accountability	Taxation	Market Microstructure and Volatility	Panel
<i>Session Withdrawn</i>	<p>Do Competitors' Financial Constraints Affect Corporate Disclosure?</p> <p>Mr Zeyang Ju¹, Dr. Lingwei Li¹, <u>Dr. Hai Wu¹</u> ¹Australian National University</p>	<p>The Effect of Corporate Voluntary Carbon Disclosure on Information Asymmetry</p> <p><u>Presenter Information</u> <u>Sajal Dey¹</u> ¹The University of Newcastle</p>	<p>Outsider CEOs and Cash Holdings: What's Going On?</p> <p><u>Mr Ariful Islam¹</u>, Dr Nigar Sultana¹, Dr Harjinder Singh¹, Dr Imran Haider¹ ¹Curtin University</p>	<p>Limiting Supplier Opportunism: Evidence from Buyer Complaints</p> <p><u>Professor Neale O'Connor¹</u> ¹Monash University</p>	<p>Tax-motivated income shifting by multinationals under a worldwide tax system: Evidence from Korea</p> <p><u>Bomi Song¹</u> ¹Gachon University</p>	<p>Market Microstructure Evidence of China's Market-Wide Circuit Breakers</p> <p><u>Mrs Xinru (Sarah) Wang¹</u>, Dr Maria H. Kim¹, Prof Sandy Suardi¹, Assoc Prof Jing Zhao² ¹University Of Wollongong, ²La Trobe University</p>	
<p>The Effect of Business Group Affiliation on Audit Pricing after IFRS Adoption: Evidence from South Korea</p> <p><u>Miss Hyejung Lee¹</u>, Dr Yuyu Zhang¹, Dr Ellie (Larelle) Chapple¹, Dr Amedeo Pugliese² ¹Queensland university of technology, ²University of Padova</p>	<p>Minimum stock price requirements and voluntary disclosure</p> <p><u>Mr James Kavourakis¹</u> ¹The University of Melbourne</p>	<p>What motivates Australian companies to voluntarily disclose carbon information?</p> <p>Associate Professor Geoff Frost¹, Professor Stewart Jones¹, <u>Miss Muchen Yu¹</u> ¹The University of Sydney</p>	<p>Remuneration Committee Characteristics and CEO Compensation</p> <p><u>Miss Dongyue Yang¹</u>, Dr Bobae Choi¹, Dr Doowon Lee¹, Professor Sue Wright² ¹The University of Newcastle, ²University of Technology Sydney</p>	<p>The level of Involvement in the Budget: Evidence from MENA Educational Institutions</p> <p><u>Osama Mah'd¹</u> ¹Qatar University</p>	<p>The Implications of Tax Residence for Human Rights</p> <p><u>Dr Karen Alpert¹</u>, Dr Laura Snyder², Mr John Richardson³ ¹UQ Business School, ²University of Westminster, ³Citizenship Solutions</p>	<p>The implied volatility smirk in SPY options</p> <p><u>Mr Wei Guo¹</u>, Dr Sebastian A. Gehricke¹, Dr Xingfeng Ruan¹, Prof Jin E Zhang¹ ¹Otago Business School, University of Otago</p>	<p>Developing Resources for Work-Ready Accountants</p> <p>Keryn Chalmers Prof Phil Hancock Maha Siddiqui Anthony Matis Mark Levings Dr David Bond</p>
<p>Client Firm's Employee Education and Audit Fees</p> <p><u>Dr Christo Karuna¹</u>, Dr Mehdi Khedmati¹, Dr. Ali Sheikhbahaei¹, Dr Mohammed Sualihu¹ ¹Monash University</p>	<p>The Association Between Audit Committee Opportunistic Insider Trading and Financial Reporting Quality.</p> <p><u>Dr. Sander De Groote¹</u> ¹University of New South Wales</p>	<p>Carbon disclosure: A systematic literature review</p> <p><u>Dr Zarha Borghei¹</u> ¹Macquarie University</p>	<p>Outsider CEOs and Dividend Policy: A Tunnelling Perspective</p> <p><u>Mr Ariful Islam¹</u>, Mr Rayhan Islam², Dr Shahadat Hossain³, Dr Harjinder Singh¹ ¹Curtin University, ²Sajeeb Corporation, ³University of Chittagong</p>	<p>Friendships matter: The behavioral effects of social distance and residual claim distribution on budget reporting in hierarchical organizations</p> <p>Associate Professor Xi Kuang¹, Dr Michael Majerczyk², <u>Dr Di Yang³</u> ¹Georgia Institute of Technology, ²Georgia State University, ³UNSW Sydney</p>	<p>CEO-Board Social Ties and Corporate Tax Avoidance</p> <p>Dr Dean Hanlon¹, Dr Mukesh Garg¹, Prof. Chen Chen¹, <u>Mr Eka Tan¹</u> ¹Monash University</p>	<p>Transparency in Fragmented Markets: Experimental Evidence</p> <p>Prof. Terrence Hendershott¹, Associate Prof. Marvin Wee², <u>Dr. Yuanji Wen³</u> ¹University of California, Berkeley, ²Australian National University, ³University of Western Australia</p>	

CONCURRENT SESSION 8

3.30pm to 5.00pm

Audit Quality	IFRS	CSR Reporting and Incentives	Governance, Control and Risk	Policy Uncertainty and Risk	Accounting History	Debt and Banking	IASB
Business Strategy, Financial Reporting Fraud, and Audit Fees – Evidence from China <u>Dr Lina Li¹</u> ¹ University of Auckland	The Impact of the New Economy on the Value Relevance of Accounting Information in IFRS Countries <u>Chloe Qingyang He¹</u> , Professor Neil Fargher ¹ , Associate Professor Marvin Wee ¹ ¹ The Australian National University	Stakeholder Lobbying of ESG Reporting in Hong Kong <u>Mr Ricky C.K. Chung¹</u> ¹ The University of Western Australia	The Impact of Managerial Overconfidence and the Top Management Compensation Structure on Innovation Performance <u>Mr. George Huang¹</u> , Ms. Min-Shan Chung ² ¹ National Chengchi University, ² KPMG CPA firm	Enough is Enough: Policy Uncertainty and Acquisition Abandonment <u>Ms Wei Hu¹</u> , Prof. Andrew Ferguson ¹ , Dr. Peter Lam ¹ ¹ University of Technology Sydney	Rudimentary capital budgeting for a utopian Italian colony in Australia: the multiple roles of accounting <u>Dr Giulia Leoni¹</u> ¹ University Of Genoa	Discretionary Capital Buffers and Bank Risk <u>Dr Martien Lubberink¹</u> ¹ Victoria University Wellington	IASB update Professor Ann Tarca
The Effect of SEC’s Mandatory Risk Factor Disclosures on Audit Fees and Audit Quality <u>Dr Sarowar Hossain¹</u> ¹ UNSW Sydney	Are airline companies ready for changes in the new leasing reporting standard? <u>Dr Tricia Ong¹</u> , A/P Hadrian Djajadikerta ¹ , Dr Saiyidi Mat Roni ¹ , Dr Junru Zhang ² ¹ Edith Cowan University, ² Murdoch University	Board Characteristics and Corporate Social Responsibility Practices: In Upper Echelon Theory Perspective Evidence from Sri Lankan Firms <u>Mrs. Hiruni Rathwatta¹</u> , Mrs. Thilini Thambugala ¹ ¹ Saegis Campus	The Causes and Real Consequences of Derivative Litigation <u>Dr. Szu Fan Chen¹</u> ¹ The Hong Kong University of Science and Technology	Policy uncertainty in Australian financial markets <u>Dr. Lee Smales¹</u> ¹ UWA	The quest for accounting’s creation story <u>Mr Andrew Read¹</u> , Dr Frances Miley ¹ University of Sussex	Pecking-Order Theory vs. Tradeoff Theory: Is There a Race? <u>Dr Mahmoud Agha¹</u> ¹ The University of Western Australia	
Effects of Low Audit Quality Revelation on Audit Effort and Audit Quality <u>Dr. Byungki Kim¹</u> , Dr. Christophe Calvin ² , Dr. You-il (Chris) Park ³ ¹ University of Queensland, ² University of Dayton, ³ University of Hawaii at Manoa	Accounting for Extractive Industries: A Framework for Harmonising the Diverse Accounting Practices <u>Dr Hafez Abdo¹</u> , Professor Musa Mangena ¹ , Professor Linda Nichols ² ¹ University of Nottingham, ² The University of Tulsa	Sustainable Development Goals (SDG) Reporting: Empirical Evidence from ASX150 <u>Prof Nava Subramaniam¹</u> ¹ Rmit University	Large Shareholder Ownership Types and CEO Pay Disparity <u>Dr Christo Karuna¹</u> , Professor Joanna Ho ² , Associate Professor Frank Wang ³ ¹ Monash University, ² University of California at Irvine, ³ Saint Louis University	Reducing Estimation Risk Using a Bayesian Posterior Distribution Approach: Application to Stress Testing Mortgage Loan Default <u>Ms Zheqi Wang¹</u> , Professor Jonathan Crook ¹ , Dr Galina Andreeva ¹ ¹ The University of Edinburgh Business School	‘And one man in his time plays many parts’ – Samuel Pepys business administrator, accomptant and auditor. <u>Dr Karen McBride¹</u> ¹ University of Portsmouth	Does family control affect the capital structure of listed companies in major Southeast Asian sectors? <u>Ms Trang Tran¹</u> ¹ Edith Cowan University	
CLOSING PLENARY							
5.05pm to 5.30pm							
Conference Finale and Awards Presentation							

Research Interactive Session Day 1

The exogenous institutional shock and the efficiency of government auditing: A quasi-natural experiment

Dr June Cao¹, Professor G.Q Tu², Dr W.H Zheng³

¹*Curtin Business School*, ²*Southwestern University of Finance and Economics*, ³*Sichuan Normal University*

Environmental reporting and board characteristics in New Zealand listed firms

Dr Gayani Hewagama¹, Dr Ahesha Perera¹

¹*Unitec Institute of Technology*

A Real Options Approach to Valuing Agricultural Resource Assets Under Uncertainty: US Corn Crops

Dr Marcus Smith³, Dr Simone Kelly¹, Dr Ray McNamara²

¹*Bond University*, ²*Sunway University Business School*, ³*Chamber of Commerce & Industry Queensland*

Embedding Graduate Attributes into an Authentic Intercultural and Cross-Institutional Learning Activity – A Pilot Study

Dr. Kim Kercher¹, Dr. Janice Hollindale¹, Dr. Keith Duncan¹, Dr. Husam Aldamen², Dr. Hadeel Alkhateeb

¹*Bond University*, ²*Qatar University*

The Impact of Equity Incentive Plans (EIPs) on Accounting Conservatism in Listed Chinese Firms

Dr. Sun Liu¹, Dr. Jie Zhang¹

¹*Xi'an Jiaotong-liverpool University*

Flipped Classrooms and curriculum redesign: a conceptual reflection of a five-year journey.

Ms Jodie Maxfield¹

¹*James Cook University*

The Impact of Auditor Provided Non-Audit Services on the Propensity to Issue a Going Concern Opinion

Miss Veronica Ong Shi Hui¹

¹*Australian National University*

The relationship between national culture and savings rate: Effects of institutional collectivism, uncertainty avoidance, and future orientation

Assistant Professor Kanyarat (Lek) Sanoran¹, Kanix Bhukkavesa²

¹*Chulalongkorn Business School, Chulalongkorn University*, ²*Mahidol University International College*

Capital adjustment, earning management and dividend policy: Evidence from the US listed banks

Dr Mohammed Shaiban, Dr Li Di, Dr Akram Hasanov

¹*Monash university Malaysia*, ²*Monash university Malaysia*, ³*Monash University Malaysia*

Financial literacy, risk profile and retirement spending

Mr Jeremy Richardson¹, Dr Karen Alpert¹, Mr Mark Tanner¹, Professor Jacqueline Birt²

¹*UQ Business School*, ²*UWA Business School*

How does independent directors' reputation influence pay-for-performance? Evidence from China

Dr Haiyan Yang², Dr Troy Yao¹, Dr Xin (Tracy) Qu¹

¹*Queensland University of Technology*, ²*Guangxi University*

Research Interactive Session Day 2

CFO Power and Audit Quality

Ayoob Alyafai¹, Harjinder Singh¹, Ariful Islam¹, Nigar Sultana¹

¹*Curtin University*

Corporate Transparency on Anti-Corruption Policy in Emerging Markets

Ms. Destia Dwi Putri¹, Dr. Zuni Barokah¹, Mr. Rijadh Djatu Winardi¹

¹*Department of Accounting, Faculty of Economics and Business, University of Gadjah Mada*

Option Traders Are Concerned About Climate Risks: ESG Ratings and Sentiment

Dr Sebastian Gehricke¹, Mr Jansson Ford², Professor Jin Zhang¹

¹*University of Otago*, ²*New Zealand Treasury*

Factors Influencing IFRS Disclosure Compliance by Australian Companies

Dr. Xiaojiao (Jo) Wang¹

¹*The University of Sydney*

A behavioural perspective of the association between cost stickiness and innovation

Mrs Walaa Ghazy¹, Mr. Asheq Rahman¹, Mr. Humayun Kabir¹, Mr. Tom Scott¹

¹*Auckland University of Technology*

Mind the Gap: Reflections on Research and the Academe/Practice Relationship

Associate Professor Bryan Howieson¹

¹*University Of Adelaide*

Do capital markets react differently to voluntary adopters and non-adopters of the International Integrated Reporting Framework?

Pei-Chi Kelly Hsiao¹, Charl de Villiers^{2,3}, Tom Scott⁴

¹*The University of Waikato*, ²*The University of Auckland*, ³*The University of Pretoria*, ⁴*Auckland University of Technology*

Does Carbon Performance Lead to Companies' Climate Change-related Disclosure?

Mrs Linda Kusumaning Wedari¹, Prof. Christine Jubb¹, Dr Amir Moradi¹

¹*Swinburne University of Technology*

Derivative hedging and earnings management: Evidence from FAS 161

Ms Kenuo Li¹

¹*Australian National University*

Earnings Management, Disclosures and Underperformance after Seasoned Equity Offerings: A Cross-Country Study

Dr Solomon Opare¹, Associate Professor Muhammad Nurul Houqe¹, Professor Tony van Zijl², Professor Grant Richardson³

¹*School of Accountancy, Massey University*, ²*School of Accounting and Commercial Law, Victoria University of Wellington*, ³*Department of Accounting and Corporate Governance, Macquarie University*

The Introduction of Measurement Uncertainty in the IASB's Revised Conceptual Framework: A Critical Evaluation

Mr Amitav Saha¹, Dr Srivatsan Lakshminarayan²

¹*The University of Notre Dame Australia*, ²*S. P. Jain Institute of Management and Research*

The need to embed 'agtech' in accounting to improve irrigation decision making

Dr Joanne Tingey-Holyoak¹, John Pisaniello¹, Peter Buss²

¹*University Of South Australia*, ²*Sentek Technologies Pty Ltd*

**Research Interactive Session Day 2
(continued)**

End-User Computing Satisfaction With XERO

Mr Jemmi Mauricette, Dr Paul Wells¹, Professor Jarrod Haar¹

¹*Auckland University of Technology*

Materiality in the making: a study of investment analysts as sustainability and integrated reporting users

Dr Anna Young-Ferris¹, Professor Bino Catusus, Ms Yan-Yun Chen

¹*University Of Sydney Business School*

Charity Accountability and the 2020 Bushfire Crisis - Accounting terminology and tone in Facebook comments

Dr Debbie Wills¹, Dr Mai Nguyen¹

¹*University Of Tasmania*

Family Control, Firm Life Cycle and Corporate Cash Holdings

Jubran Alqahtanu¹, Grantley Taylor¹, Lien Duong¹,

¹*Curtin University*

AFAANZ Committee Of Management

Assoc. Prof. Adrian Lee	Deakin University
Dr Anna Loyeung	University of Technology Sydney
Dr Bikram Chatterjee	University of Tasmania
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Prof Christine Helliard	University of South Australia
Dr Fang Hu	Griffith University
Dr Giulia Leoni	University of Genoa
Prof Grant Samkin	University of Waikato
Prof Grantley Taylor	Curtin University
Dr Jamie Tong	University of Queensland
Prof Janice How	Queensland University of Technology
Dr Jeff Coulton	UNSW Sydney
Dr Le Luo	Macquarie University
Dr Lily Chen	University of Auckland
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Assoc. Prof. Nigar Sultana	Curtin University
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