

**26<sup>TH</sup> ASIAN-PACIFIC CONFERENCE  
ON INTERNATIONAL ACCOUNTING ISSUES  
REGENT, TAIPEI, TAIWAN, R.O.C.**

**PROGRAM**

**SUNDAY, OCTOBER 26, 2014**

**12:00 p.m. – 6:00 p.m. GENERAL REGISTRATION**

**6:00 p.m. – 8:00 p.m. WELCOME RECEPTION**

**GOLDEN ROOM**

**Master of Ceremonies:**

Min-Jeng Shiue, Chairman, Department of Accountancy, National Taipei University, Taiwan, R.O.C.

**Welcome Remarks:**

Ali Peyvandi, Chairman, Asian-Pacific Conference on International Accounting Issues, U.S.A.

Fujiing Shiue, President, National Taipei University, Taiwan, R.O.C.

Lynnette Zelezny, Provost and Vice President, California State University, Fresno, U.S.A.

Ling-Tai Lynette Chou, President, Taiwan Accounting Association, Taiwan, R.O.C.

**MONDAY, OCTOBER 27, 2014**

**8:00 a.m. – 5:00 p.m. GENERAL REGISTRATION**

**9:00 a.m. – 10:00 a.m. OPENING CEREMONY**

**BALLROOM**

**Master of Ceremonies:**

Crystal Cui, Coordinator, Asian-Pacific Conference on International Accounting Issues, U.S.A.

**Welcome Remarks:**

Ali Peyvandi, Chairman, Asian-Pacific Conference on International Accounting Issues, U.S.A.

Fujiing Shiue, President, National Taipei University, Taiwan, R.O.C.

Lynnette Zelezny, Provost and Vice President, California State University, Fresno, U.S.A.

Ling-Tai Lynette Chou, President, Taiwan Accounting Association, Taiwan, R.O.C.

Tien-Mu Huang, Vice Chairperson, Financial Supervisory Commission R. O. C.

Min-Jeng Shiue, Chairman, Department of Accountancy, National Taipei University, Taiwan, R.O.C.

**KEYNOTE SPEECH**

***“THE FUTURE OF ACCOUNTING EDUCATION IN THE IFRS ERA”***

**Moderator:**

Rong-Ruey Duh, Professor, National Taiwan University, Taiwan, R.O.C.

**Speaker:**

Christine Botosan, President, American Accounting Association, U.S.A.

**Q&A**



**10:00 a.m. – 10:15 a.m. COFFEE BREAK**

**BALLROOM PRE-FUNCTION**

**10:15 a.m. – 11:45 a.m. PLENARY SESSION**

**BALLROOM**

***“THE IMPACT OF REGULATORY CHANGES ON THE CAPITAL MARKETS UNDER IFRS”***

**Moderator:**

Keitha Dunstan, Pro-Vice Chancellor, Bond University, Australia

**Speakers:**

Christine Botosan, President, American Accounting Association, U.S.A.

Ling-Tai Lynette Chou, President, Taiwan Accounting Association, Taiwan, R.O.C.

Tien-Mu Huang, Vice President of Financial Supervisory Commission, Taiwan, R.O.C.

**Q&A**

**12:00 p.m. – 1:15 p.m. ASIAN-PACIFIC CONFERENCE LUNCHEON**

**NOBLE HOUSE**

**Chairperson:** Behnaz Quigley, Marymount University, U.S.A.

**1:30 p.m. – 3:00 p.m. CONCURRENT SESSIONS**

**SESSION 1(A): “FINANCIAL REPORTING ISSUES”**

**VIP R5**

**Moderator:** Chung-Huey Huang, National Taipei University, Taiwan, R.O.C.

**FINANCIAL REPORTING QUALITY OF CHINESE REVERSE MERGER FIRMS: THE REVERSE MERGER EFFECT OR THE CHINA EFFECT?**

Kun-Chih Chen, National Taiwan University, Taiwan, R.O.C.

Qiang Cheng, Singapore Management University, Singapore

Ying Chou Lin, Missouri University of Science and Technology, U.S.A.

Yu-Chen Lin, National Cheng-Kung University, Taiwan, R.O.C.

Xing Xiao, Tsinghua University, China

**FINANCIAL DISTRESS PREDICTION: A COST-SENSITIVE STUDY USING ACCOUNTING RATIOS THAT COMPARES MULTIPLE MODELLING TECHNIQUES**

Adrian Gepp, Bond University, Australia

Kuldeep Kumar, Bond University, Australia

**DOES LEASE ACCOUNTING ALLOW FIRMS TO DISTORT DUPONT MODEL ROA?**

Roger Graham, Oregon State University, U.S.A.

**SESSION 1(B): “CORPORATE GOVERNANCE”**

**VIP R6**

**Moderator:** Joanna Ho, University of California, Irvine, U.S.A.

**DOES CORPORATE GOVERNANCE STRUCTURE INFLUENCE THE EFFECT OF IFRS ADOPTION ON ANALYSTS' EARNINGS FORECASTS?**

Jaeyon Chu, Korea University, Korea

Kyongsun Heo, Korea University, Korea

Jinhan Pae, Korea University, Korea



**ENTRENCHMENT AND ALIGNMENT EFFECT OF CONTROLLING OWNERSHIP ON CORPORATE DIVERSIFICATION STRATEGY AND FIRM PERFORMANCE**

Sylvia Veronica Siregar, Universitas Indonesia, Indonesia  
Vera Diyanty, Universitas Indonesia, Indonesia  
Rafika Yuniasih, Universitas Indonesia, Indonesia  
Maria Felicitas Christiningrum, Institut Bisnis Nusantara, Indonesia

**HOW DOES CORPORATE GOVERNANCE STRUCTURE AFFECT RISK TAKING ACTIVITIES IN JAPANESE FIRMS?**

Toshihito Jinnai, Hitotsubashi University, Japan  
Tetsuyuki Kagaya, Hitotsubashi University, Japan

**SESSION 1(C): “INTERNATIONAL ACCOUNTING ISSUES”**

**VIP R7**

**Moderator:** Cindy Yoshiko Shirata, Bunkyo University, Japan

**COST OF EQUITY EFFECTS FROM MANDATORY IFRS ADOPTION – THE IMPORTANCE OF REPORTING INCENTIVES**

Raymond Leung, University of the Fraser Valley, Canada

**POTENTIAL ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN VIETNAM: FROM LEGITIMACY TO ISOMORPHISM**

Duc Hong Thi Phan, Swinburne University of Technology, Australia  
Bruno Mascitelli, Swinburne University of Technology, Australia

**THE EFFECT OF DISCLOSURE REGULATION ON FIRM VALUE: EVIDENCE OF TAIWANESE FIRMS INVESTING IN CHINA**

Nen-Chen Richard Hwang, California State University, San Marcos, U.S.A.  
Jeng-Ren Chiou, National Cheng Kung University, Taiwan, R.O.C.  
Ying-Chieh Wang, Ming-Chuan University, Taiwan, R.O.C.

**SESSION 1(D): “AUDITING ISSUES”**

**VIP R8**

**Moderator:** Audrey Wen-Hsin Hsu, National Taiwan University, Taiwan, R.O.C.

**DOES CLIENTS’ INVESTMENT-RELATED PRESSURE AFFECT AUDIT RISK?**

Yangxin Yu, City University of Hong Kong, Hong Kong SAR  
Hai Wu, Australian National University, Australia

**AUDIT MARKET CONCENTRATION, AUDIT PRICING AND AUDITOR REPORTING CONSERVATISM: EVIDENCE FROM CHINA**

Yingwen Guo, Nanjing University, China  
Lai Lan Phyllis Mo, City University of Hong Kong, Hong Kong SAR

**AUDIT COMMITTEE CHAIR CHARACTERISTICS AND AUDIT REPORT TIMELINESS: DOES ACCOUNTING EXPERTISE REDUCE THE DELAY?**

Zalailah Salleh, Universiti Malaysia Terengganu, Malaysia  
Saeed Rabea Baatwah, Hadhramout University, Yemen  
Jenny Stewart, Griffith University, Australia



**SESSION 1(E): “MANAGERIAL ACCOUNTING ISSUES”**

**VIP R9**

**Moderator:** Hsuan-Lien Chu, National Taipei University, Taiwan, R.O.C.

**IMPROVING STUDENTS UNDERSTANDING OF RANDOM VARIABLES IN COST ACCOUNTING**

Shirley Polejewski, University of St. Thomas, U.S.A.

Thomas Ressler, University of St. Thomas, U.S.A.

**AN EMPIRICAL STUDY ON THE ROLE OF MANAGEMENT CONTROL IN FOREIGN SUBSIDIARIES: FROM THE PERSPECTIVE OF ENABLING CONTROL**

Takeshi Nishii, Senshu University, Japan

Takahito Kondo, Kyoto Sangyo University, Japan

**THE EFFECT OF PERFORMANCE FEEDBACK, ASSIGNED GOAL LEVELS AND TYPES OF COMPENSATION SCHEMES ON SUBORDINATES’ TASK PERFORMANCE: AN AUSTRALIAN STUDY**

Vincent K. Chong, University of Western Australia, Australia

Simon Tak-Wing Leung, Hong Kong Community College, Hong Kong SAR

**SESSION 1(F): “CAPITAL MARKETS”**

**VIP R10**

**Moderator:** Tony van Zijl, Victoria University of Wellington, New Zealand

**WHY DO ANALYSTS ISSUE FORECAST REVISIONS INCONSISTENT WITH PRIOR STOCK RETURNS? DETERMINANTS AND CONSEQUENCES**

Roger Graham, Oregon State University, U.S.A.

Xiaobo Dong, University of Houston-Victoria, U.S.A.

K.C. Lin, Oregon State University, U.S.A.

**THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND FINANCIAL PERFORMANCE: EVIDENCE FROM THAILAND**

Wisuttorn Jitaree, University of Wollongong, Australia

Sudhir C. Lodh, University of Wollongong, Australia

Shyam Bhati, University of Wollongong, Australia

**A COMPARISON OF INVESTORS’ AND ANALYSTS’ EFFICIENCY IN INCORPORATING ACCOUNTING INFORMATION**

Yong Keun Yoo, Korea University, Korea

**3:00 p.m. – 3:15 p.m. COFFEE BREAK**

**3:15 p.m. – 4:45 p.m. CONCURRENT SESSIONS**

**SESSION 2(A): “FINANCIAL REPORTING ISSUES”**

**VIP R5**

**Moderator:** Susela Devi, UNITAR International University, Malaysia

**DO BIOTECHNOLOGY FIRMS HAVE POORER CONTINUOUS DISCLOSURE PRACTICES AS REFLECTED IN ASX QUERIES?**

Peter Clarkson, University of Queensland, Australia

Grace Hsu, University of Queensland, Australia

Annabelle X. Ouyang, University of Queensland, Australia



**FINANCIAL STATEMENT USERS' PERCEPTION TOWARDS XBRL ADOPTION IN INDONESIA**

Aldio Alfonso, Universitas Indonesia, Indonesia  
Siti Nurwahyu Harahap, Universitas Indonesia, Indonesia

**DO SYNDICATED LOAN BORROWERS TRADE-OFF ACCRUAL-BASED EARNINGS MANAGEMENT WITH REAL ACTIVITIES MANIPULATION?**

Dina El-Mahdy, Morgan State University, U.S.A.  
Kang Cheng, Morgan State University, U.S.A.

**SESSION 2(B): “AUDITING ISSUES”**

**VIP R6**

**Moderator:** Masoud Azizkhani, Australian National University, Australia

**THE EFFECT OF INTERNAL CONTROL OVER FINANCIAL REPORTING ON AUDIT FEES OVER FINANCIAL STATEMENT: BASED ON EMPIRICAL EVIDENCE FROM CHINESE A-SHARE LISTED COMPANIES**

Dali Hu, Northeast Normal University, China  
Shichao Luo, Northeast Normal University, China

**TO WHAT EXTENT ARE AUSTRALIAN SECURITIES EXCHANGE LISTED COMPANIES EMBRACING INTERNAL AUDIT, AS GOVERNANCE PROCESSES EVOLVE?**

Aklema Choudhury, Curtin University, Australia  
Gordon F. Woodbine, Curtin University, Australia  
Harjinder Singh, Curtin University, Australia

**ANALYST COVERAGE AND AUDIT EFFORTS: EMPIRICAL APPROACH TO AUDIT HOURS**

Hong-Min Chun, Chungbuk National University, Korea  
Chang Seop Rhee, Korea University, Korea

**SESSION 2(C): “INTERNATIONAL FINANCIAL REPORTING STANDARDS”**

**VIP R7**

**Moderator:** Shirley Polejewski, University of St. Thomas, U.S.A.

**HOW MUCH IFRS VS. GAAP SHOULD BE DISCUSSED IN TEACHING PRINCIPLES OF ACCOUNTING COURSES**

Behnaz Quigley, Marymount University, U.S.A.

**IFRS RESEARCH AND EMERGING ECONOMIES: A REVIEW PAPER**

Godfred Matthew Yaw Owusu, University Putra Malaysia, Malaysia

**CULTURAL OBSTACLES TO THE IMPLEMENTATION OF IFRS-CONVERGED CHINESE ACCOUNTING STANDARDS**

Gina Xu, Auckland University of Technology, New Zealand

**SESSION 2(D): “ISSUES IN FINANCE”**

**VIP R8**

**Moderator:** K.C. Chen, California State University, Fresno, U.S.A.

**LITIGATION THREAT AND SECONDARY LOAN MARKET: LEAD ARRANGERS' REPUTATION**

Chen-Lung Chin, National Chengchi University, Taiwan, R.O.C.  
Mei-Hui Chen, National Defense University, Taiwan, R.O.C.  
Xin-Ming Liu, National Chengchi University, Taiwan, R.O.C.

**THE EFFECT OF ACCOUNTING CONSERVATISM ON CORPORATE FINANCING ACTIVITY: EVIDENCE FROM JAPAN**

Souhei Ishida, Hitotsubashi University, Japan



**THE AFTERMATH OF FINANCIAL CRISIS AND GREAT RECESSION AND WHAT TO DO ABOUT THEM**

Kuo-Cheng Tseng, California State University, Fresno, U.S.A.

**SESSION 2(E): “EARNINGS MANAGEMENT ISSUES”**

**VIP R9**

**Moderator:** Simon Ho, Hang Seng Management College, Hong Kong SAR

**THE FAMILY OWNERSHIP ON FIRM VALUE AND EARNINGS QUALITY: EVIDENCE FROM KOREA**

Yo Han An, Tongmyong University, Korea

**THE PAY-SENSITIVITY TO AGRICULTURE GAINS AND THE ROLE OF CORPORATE GOVERNANCE: EVIDENCE FROM THE AUSTRALIAN AGRICULTURAL SECTOR**

Liyu He, Macquarie University, Australia

Sue Wright, Macquarie University, Australia

Elaine Evans, Macquarie University, Australia

**EARNINGS QUALITY OF RELATED PARTY’S (RP) FIRMS: CROSS-COUNTRY EVIDENCE FROM EAST ASIA**

Mohd Mohid Rahmat, Universiti Kebangsaan Malaysia, Malaysia

Kamran Ahmed, Universiti Kebangsaan Malaysia, Malaysia

Balachandran Muniandy, La Trobe University, Australia

**SESSION 2(F): “RESEARCH FORUM: CORPORATE GOVERNANCE”**

**VIP R10**

**Moderator:** Jia Wang, California State University, Fresno, U.S.A.

**OWNERSHIP STRUCTURE, EQUITY INCENTIVES AND ANALYSTS’ FORECAST PROPERTIES: EVIDENCE FROM CHINA**

Sun Liu, Xi'an Jiaotong-Liverpool University, China

**DOES ACQUIRING FIRM’S GROWTH OPPORTUNITY AFFECT THE MARKET VALUATION OF GOODWILL?**

Yuji Shirabe, Hitotsubashi University, Japan

Makoto Nakano, Hitotsubashi University, Japan

**MEDIATING ROLE OF INNOVATION & MARKET- ORIENTATION IN THE RELATIONSHIP BETWEEN KNOWLEDGE MANAGEMENT & FINANCIAL PERFORMANCE: A CASE STUDY OF SMALL & ENTREPRENEUR BUSINESS**

Zahedi Javad, Islamic Azad University, Iran

Ghadiri Moghadam Abolfazl, Islamic Azad University, Iran

Yeganeh Afshar Imani, Islamic Azad University, Iran

Naaznin Erteza, Islamic Azad University, Iran

Leila Setayeshi, Islamic Azad University, Iran

**ROADMAP TO CORPORATE GOVERNANCE: A CASE STUDY OF INTERNAL AUDIT OFFICE OF CHULALONGKORN UNIVERSITY**

Areerat Chutigarnpanich, Chulalongkorn University, Thailand

Ratana Taneesan, Chulalongkorn University, Thailand

Suvannee Jirapongpathai, Chulalongkorn University, Thailand

Sasipha Prasarn, Chulalongkorn University, Thailand



**6:00 p.m. – 6:45 p.m. PRE-DINNER COCKTAIL**

**BALLROOM PRE-FUNCTION**

**7:00 p.m. – 9:30 p.m. GALA DINNER**

**BALLROOM**

**Co-Chairs:**

Cindy Yoshiko Shirata, Bunkyo University, Japan

Simon Ho, Hang Seng Management College, Hong Kong SAR

**TUESDAY, OCTOBER 28, 2014**

**8:00 a.m. – 3:00 p.m. GENERAL REGISTRATION**

**8:30 a.m. – 10:00 a.m. CONCURRENT SESSIONS**

**SESSION 3(A): “FINANCIAL REPORTING ISSUES”**

**VIP R5**

**Moderator: Behnaz Quigley, Marymount University, U.S.A.**

**THE THEORY AND EMPIRICAL MEASUREMENT OF CONSERVATISM**

Yew Kee Ho, National University of Singapore, Singapore

Yi Yuan, National University of Singapore, Singapore

Yaowen Zhang, National University of Singapore, Singapore

**THE IMPACT OF INFORMATION PRESENTATION ORDER ON THE JUDGMENTS OF NON-PROFESSIONAL INVESTORS**

Chiing Yeow, Macquarie University, Australia

Andreas Hellmann, Macquarie University, Australia

Lurion de Mello, Macquarie University, Australia

**FINANCIAL REPORTING FREQUENCY AND INVESTMENT EFFICIENCY: EMPIRICAL EVIDENCE FROM EUROPE**

Peter Kajüter, University of Münster, Germany

Florian Klassmann, University of Münster, Germany

Martin Nienhaus, University of Münster, Germany

**SESSION 3(B): “AUDITING ISSUES”**

**VIP R6**

**Moderator: Christ Patel, Macquarie University, Australia**

**AN EXPERIMENTAL EXAMINATION OF JUDGMENTS OF CHINESE PROFESSIONAL AUDITORS IN EVALUATING INTERNAL CONTROL SYSTEMS**

Bella Zheng, Macquarie University, Australia

Chris Patel, Macquarie University, Australia

Elaine Evans, Macquarie University, Australia

**DOES IT REALLY MAKE SENSE TO SHARE AUDITS COMPANIES BETWEEN BIG FOUR AND THEIR SMALLER COUNTERPARTS LIKE A CONTROL VARIABLE IN EARNINGS MANAGEMENT FOR BRAZILIAN CAPITAL MARKET?**

Eduardo Flores, University of São Paulo, Brazil

Joelson de Oliveira Sampaio, University of São Paulo, Brazil

**AUDITOR INDEPENDENCE AND AUDIT QUALITY**

Christina Chiang, Auckland University of Technology, New Zealand



**SESSION 3(C): “TAXATION ISSUES”**

**VIP R7**

**Moderator:** K.C. Lin, Oregon State University, U.S.A.

**CONSOLIDATED TAX RETURN SYSTEM, CORPORATE GOVERNANCE, AND TAX AVOIDANCE**

Hiroshi Ohnuma, Tokyo University of Science, Japan

**THE AUSTRALIAN NON-COMMERCIAL LOSS RULES: ARE SIMILAR RULES WARRANTED IN THE NEW ZEALAND INCOME TAX ACT?**

Andrew M C Smith, Victoria University of Wellington, New Zealand

**DOES AUDITOR QUALITY CONSTRAIN CORPORATE TAX AVOIDANCE? SOME INTERNATIONAL EVIDENCE**

Chee Yeow Lim, Singapore Management University, Singapore

**SESSION 3(D): “INTERNATIONAL ACCOUNTING ISSUES”**

**VIP R8**

**Moderator:** Raymond Leung, University of the Fraser Valley, Canada

**ZAITEKU + TOBASHI = OLYMPUS ACCOUNTING FRAUD**

Michael C. Knapp, University of Oklahoma, U.S.A.

Carol A. Knapp, University of Oklahoma, U.S.A.

**THE INFLUENCE OF PERSONALITY ON CHINESE PROFESSIONAL ACCOUNTANTS' JUDGMENTS RELATING TO CONSOLIDATED FINANCIAL REPORTING**

Peipei Pan, Macquarie University, Australia

Chris Patel, Macquarie University, Australia

Rajni Mala, Macquarie University, Australia

**ECONOMIC CONSEQUENCES OF CHANGES IN THE LEASE ACCOUNTING STANDARDS: EVIDENCE FROM JAPAN**

Masaki Kusano, Kyoto University, Japan

Yoshihiro Sakuma, Tohoku Gakuin University, Japan

Noriyuki Tsunogaya, Nagoya University, Japan

**SESSION 3(E): “CORPORATE GOVERNANCE”**

**VIP R9**

**Moderator:** Cindy Yoshiko Shirata, Bunkyo University, Japan

**ANALYSIS OF CORPORATE GOVERNANCE PRACTICE OF PUBLIC COMPANIES IN INDONESIA**

Chaerul Djusman Djakman, Universitas Indonesia, Indonesia

Sylvia Veronica Siregar, Universitas Indonesia, Indonesia

Siti Nurwahyu Harahap, Universitas Indonesia, Indonesia

**ADOPTING HIGH-QUALITY JOINT AUDIT PAIRS: THE IMPACT OF INSTITUTIONAL AND GOVERNMENT OWNERSHIP IN KUWAIT?**

Saad Alshammari, Bond University, Australia

Keith Duncan, Bond University, Australia

Keitha Dunstan, Bond University, Australia

**DOES CORPORATE GOVERNANCE AFFECT THE COST OF CAPITAL? SOME EVIDENCE FROM SOUTH AFRICA**

Qiangdi Wang, La Trobe University, Australia

Balachandran Muniandy, La Trobe University, Australia

John Hillier, La Trobe University, Australia





**SESSION 3(F): “RESEARCH FORUM: INTERNATIONAL FINANCIAL REPORTING STANDARDS”**

**VIP R10**

**Moderator:** Shirley Polejewski, University of St. Thomas, U.S.A.

**INTERNATIONAL ACCOUNTING STANDARDS AND ITS ROLE IN STABILIZING ASSETS SECURITIZATION, HEDGING AND LOAN LOSS PROVISIONING**

Lan Sun, University of New England, Australia

**RISK DISCLOSURE BY SELECT INDIAN BANKS WITH REFERENCE TO IFRS 7 / IND AS-32 – A STUDY**

Pranam Dhar, West Bengal State University, India

**AGENCY AND IFRS IMPLEMENTATION: THE RELATIONSHIP BETWEEN PRIMARY PARTICIPANTS**

Joshua Hudson, Kwansei Gakuin University, Japan

**ANALYSIS OF MARKET APPROACH VALUATION TECHNIQUE OF FAIR VALUE MEASUREMENT WITH REFERENCE TO DUBAI REAL ESTATE SECTOR**

Indrani Hazarika, Dubai Women's College, United Arab Emirates

**10:00 a.m. – 10:15 a.m. COFFEE BREAK**

**10:15 a.m. – 11:45 a.m. CONCURRENT SESSIONS**

**SESSION 4(A): “AUDITING AND ENVIRONMENTAL ISSUES”**

**VIP R5**

**Moderator:** Rong-Ruey Duh, National Taiwan University, Taiwan, R.O.C.

**AUDIT FIRM TENURE AND AUDIT QUALITY: EVIDENCE FROM MISSTATEMENTS IN FINANCIAL REPORTS**

Masoud Azizkhani, Australian National University, Australia

Reza Daghani, Tarbiat Modares University, Iran

Gary Monroe, University of New South Wales, Australia

Greg Shailer, Australian National University, Australia

**STATUTORY AUDITORS’ OBJECTIVITY IN AUDIT ENGAGEMENT IN INDIA: AN EMPIRICAL STUDY FROM STAKEHOLDERS’ INTEREST PERSPECTIVE**

Siddhartha Sankar Saha, University of Calcutta, India

Mitrendu Narayan Roy, University of Calcutta, India

**THE EFFECT OF GREEN CERTIFICATED COMPANIES ON IMPLIED COST OF EQUITY CAPITAL: EVIDENCE FROM SOUTH KOREA**

Seon Mi Kim, Chonnam National University, Korea

Sook Min Kim, Korea University, Korea

Dong Heun Lee, Korea University, Korea

Seung Weon Yoo, Korea University, Korea

**MANIPULATIVE ENVIRONMENTAL DISCLOSURE: FURTHER ANALYSIS OF CORPORATE PROJECTIONS OF ENVIRONMENTAL CAPITAL SPENDING**

Jason C. Chen, Texas A&M-Commerce, U.S.A.

Jennifer C. Chen, Brigham Young University-Hawaii, U.S.A.

Dennis M. Patten, Illinois State University, U.S.A.



**SESSION 4(B): “SOCIAL RESPONSIBILITY AND ETHICS ISSUES”**

**VIP R6**

**Moderator:** Nen-Chen Richard Hwang, California State University, San Marcos, U.S.A.

**CORPORATE INTERNATIONAL DIVERSIFICATION AND CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM KOREAN FIRMS**

Hong-Min, Chun, Chungbuk National University, Korea

**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND THE VALUE OF CASH HOLDINGS**

Louise Y. Lu, Australian National University, Australia

Greg Shailer, Australian National University, Australia

Yangxin Yu, City University of Hong Kong, Hong Kong SAR

**AN ANALYSIS ON CORPORATE GOVERNANCE PRACTICES USING THE FEMINIST ETHICS OF CARE FRAMEWORK: A STUDY OF BHP BILLITON**

Desi Adhariani, Universitas Indonesia, Indonesia

Nick Sciulli, Victoria University, Australia

Robert Clift, Victoria University, Australia

**SESSION 4(C): “ACCOUNTING EDUCATION ISSUES”**

**VIP R7**

**Moderator:** Anne Abraham, University of Western Sydney, Australia

**THE INFLUENCE OF SELF-CONSTRUAL ON PROFESSIONAL SKEPTICISM OF CHINESE ACCOUNTING STUDENTS IN AUSTRALIA AND IN CHINA**

Sammy Ying, Macquarie University, Australia

Chris Patel, Macquarie University, Australia

**THE TRUE BENEFIT OF A SHORT STUDY ABROAD PROGRAM**

Ali Peyvandi, California State University, Fresno, U.S.A.

Jia Wang, California State University, Fresno, U.S.A.

**WHAT SHOULD WE CONTRIBUTE TO DEVELOP AN EFFECTIVE ACCOUNTING CURRICULUM?**

Masako Saito, Osaka Sangyo University, Japan

**SESSION 4(D): “EARNINGS MANAGEMENT ISSUES”**

**VIP R8**

**Moderator:** Adrian Gepp, Bond University, Australia

**EARNINGS QUALITY, FINANCING CHOICE, AND LEVERAGE DEFICIT**

Tzu-Wen Lee, China University of Technology, Taiwan, R.O.C.

Yi-Mien Lin, National Chung Hsing University, Taiwan, R.O.C.

**EARNINGS MANAGEMENT AND MAIN BANK MONITORING: EVIDENCE FROM JAPAN**

Hideaki Sakawa, Nagoya City University, Japan

Naoki Watanabel, Ritsumeikan University, Japan

**EARNINGS QUALITY FOR BANKS IN EGYPT**

Magdi El-Bannany, University of Sharjah, United Arab Emirates



**SESSION 4(E): “RESEARCH FORUM: ISSUES IN FINANCE”**

**VIP R9**

**Moderator:** K.C. Tseng, California State University, Fresno, U.S.A.

**SHAPING PUBLIC FINANCE SYSTEM IN ACCORDANCE WITH POLITICAL REGIME RADICAL CHANGE: THE CASE OF POLAND**

Wojciech A. Nowak, University of Lodz, Poland

**ACCOUNTING CONSERVATISM AND CORPORATE BOND ISSUE: EVIDENCE FROM JAPAN**

Yoshitaka Ohashi, University of Aizu, Japan

**TESTING OF FRAUD DETECTION MODEL ON INDONESIAN COMPANIES**

Fitriany, Universitas Indonesia, Indonesia

Dwi Martani, Universitas Indonesia, Indonesia

Kurnia I. Rais, Universitas Indonesia, Indonesia

Viska Anggraita, Universitas Indonesia, Indonesia

**BOOK-TAX CONFORMITY AND COMPENSATION CONTRACTS**

Yutaro Murakami, Keio University, Japan

Yasuhiro Ohta, Keio University, Japan

**SESSION 4(F): “RESEARCH FORUM: MANAGERIAL ACCOUNTING AND INTERNATIONAL FINANCIAL REPORTING STANDARDS”**

**VIP R10**

**Moderator:** José Antonio de França, University of Brasilia, Brazil

**FACTORS AFFECTING COST VOLATILITY IN VIETNAM’S MANUFACTURING ENTERPRISES**

Dzung Phan Duc, University of Economics and Law, Vietnam

**ACCOUNTING CONSERVATISM AND DISCOUNT RATE IN PENSION OBLIGATION**

Jinhan Pae, Korea University, Korea

Kyongsun Heo, Korea University, Korea

Jaeyon Chu, Korea University, Korea

**IFRS CONVERGENCE: A LESSON LEARNED FROM INDONESIA AND UNITED KINGDOM CORPORATIONS**

Endang Kiswara, Universitas Diponegoro, Indonesia

Enjelina Intan, Universitas Diponegoro, Indonesia

**IFRS COMPLIANCE IN CHULALONGKORN UNIVERSITY’S FINANCIAL REPORT**

Doungdow Torsupcin, Chulalongkorn University, Thailand

Suchitra Mangkarothai, Chulalongkorn University, Thailand

Nawanwat Naosuwan, Chulalongkorn University, Thailand

Sumalee Kokkhunthod, Chulalongkorn University, Thailand

**12:00 p.m. – 1:30 p.m. ASIAN-PACIFIC CONFERENCE LUNCHEON**

**NOBLE HOUSE**

**PRESENTATION OF VERNON ZIMMERMAN BEST PAPER AWARDS**

**Chairperson and Awards Presenter:**

Joanna Ho, University of California, Irvine, U.S.A.



**1:40 p.m. – 3:10 p.m. CONCURRENT SESSIONS**

**SESSION 5(A): “FINANCIAL REPORTING ISSUES”**

**VIP R5**

**Moderator:** David Yang, University of Hawaii at Manoa, U.S.A.

**OWNERSHIP AND SEGMENT DISCLOSURE: MODERATING EFFECT OF COMPETITIVENESS IN EMERGING MARKETS**

Jalila Johari, University Putra Malaysia, Malaysia

Susela Devi, UNITAR International University, Malaysia

**THE IMPACT OF LEASE CAPITALISATION ON FINANCIAL STATEMENTS AND KEY RATIOS: EVIDENCE FROM AUSTRALIAN LISTED COMPANIES**

Mahesh Joshi, RMIT University, Australia

Karen Wong, RMIT University, Australia

Dennis Taylor, RMIT University, Australia

Prem Yapa, RMIT University, Australia

**MEASURING COMPANIES’ COMPLIANCE WITH IFRS-BASED PSAK DISCLOSURES**

Elok Heniwati, Kwansei Gakuin University, Japan

**SESSION 5(B): “MANAGERIAL ACCOUNTING ISSUES”**

**VIP R6**

**Moderator:** Susela Devi, UNITAR International University, Malaysia

**THE USE OF TARGET COSTING IN THAI FIRMS: EMPIRICAL EVIDENCE FROM SURVEY AND IN-DEPTH INTERVIEW**

Kanitsorn Terdpaopong, Rangsit University, Thailand

Nimnual Visedsun, Rangsit University, Thailand

**MANAGERIAL ETHICS AND FINANCIAL REPORTING QUALITY**

Chaechang Im, Hankuk University of Foreign Studies, Korea

Giseok Nam, Hankuk University of Foreign Studies, Korea

**CASH HOLDINGS AND EARNINGS PERSISTENCE**

Yuto Yoshinaga, Hitotsubashi University, Japan

Makoto Nakano, Hitotsubashi University, Japan

**SESSION 5(C): “INTERNATIONAL ACCOUNTING ISSUES”**

**VIP R7**

**Moderator:** Andrew MC Smith, Victoria University of Wellington, New Zealand

**THE RELATION BETWEEN STABLE DIVIDEND POLICY AND PRESENTATION OF EXTRAORDINARY PROFITS OR LOSSES**

Tetsuyuki Kagaya, Hitotsubashi University, Japan

**BANK LOAN LOSSES IN A QUASI-MARKET ECONOMY: THE CASE OF VIETNAM**

Thi Ngoc Anh Huynh, University of Western Sydney, Australia

Anne Abraham, University of Western Sydney, Australia

Peter Humphreys, University of Western Sydney, Australia

**CORPORATE ATTRIBUTES, CORPORATE GOVERNANCE AND IFRS MANDATORY DISCLOSURE**

Mazni Abdullah, University of Malaya, Malaysia



**SESSION 5(D): “RESEARCH FORUM: MANAGERIAL ACCOUNTING ISSUES”**

**VIP R8**

**Moderator:** Hideaki Sakawa, Nagoya City University, Japan

**BUDGETARY ACCOUNTING AND ITS REPORTING METHODS IN PUBLIC AND QUASI-PUBLIC ENTITIES IN IRAN**

Ghadiri Moghadam Abolfazl, Hakimian Institute of Higher Education-Bojnord, Iran  
Zadehi Javad, Islamic Azad University, Iran  
Morteza Fadaei, Islamic Azad University, Iran  
Zeynab Mafandabi, Islamic Azad University, Iran  
Reza Heydari, Islamic Azad University, Iran  
Mojtaba Sadeghi, Islamic Azad University, Iran

**VALUE CHAIN ANALYSIS FOR INVESTMENT DECISION OF FISHERY SECTOR IN KOTA KUPANG, INDONESIA: FROM BENEFIT AND COST PERSPECTIVE**

Enos Kabu, Kupang State Polytechnic, Indonesia  
Maria C. B. Manteiro, Kupang State Polytechnic, Indonesia  
Reysanti M. Djami, Kupang State Polytechnic, Indonesia

**ASSESSING THE IMPLEMENTED PERFORMANCE MANAGEMENT SYSTEMS: A CASE STUDY**

Tarmo Kadak, Tallinn University of Technology, Estonia

**SEGMENT REPORTING QUALITY AND ANALYST FORECAST ACCURACY**

Seoyoung Doo, Korea University, Korea  
Kyongsun Heo, Korea University, Korea  
Seungweon Yoo, Korea University, Korea

**SESSION 5(E): “RESEARCH FORUM: AUDITING ISSUES”**

**VIP R9**

**Moderator:** Peng-Chia Chiu, Chinese University of Hong Kong, Hong Kong SAR

**AUDIT QUALITY IN PRACTICE: A QUALITATIVE ANALYSIS**

Noor Adwa Sulaiman, University of Malaya, Malaysia

**VALORIZATION OF THE AUDIT’S ROLE IN TODAY’S SOCIETY: AN EMPIRICAL INVESTIGATION OF FINANCIAL STATEMENTS USERS VIEWS**

Bruno José Machado de Almeida, Coimbra Business School, Portugal

**THE EFFECT OF AUDITOR QUALITY ON FOLLOW-UP OF AUDIT RECOMMENDATION**

Dyah Setyaningrum, Universitas Indonesia, Indonesia  
Lindawati Gani, Universitas Indonesia, Indonesia  
Dwi Martani, Universitas Indonesia, Indonesia  
Cris Kuntadi, Universitas Indonesia, Indonesia

**3:10 p.m. – 3:20 p.m. COFFEE BREAK**



**3:20 p.m. – 4:50 p.m. CONCURRENT SESSIONS**

**SESSION 6(A): “SUSTAINABILITY REPORTING”**

**VIP R5**

**Moderator:** Wojciech Nowak, University of Lodz, Poland

**SUSTAINABILITY ACCOUNTING REPORTING AND CFO**

Ying Guo, California State University, East Bay, U.S.A.

David Yang, University of Hawaii at Manoa, U.S.A.

**A SUSTAINABLE UNIVERSITY BUSINESS MODEL? PERCEPTIONS OF AUSTRALIAN ACADEMIC ENTREPRENEURSHIP IN THE ACCOUNTING AND MANAGEMENT DISCIPLINES**

Dorothea Bowyer, University of Western Sydney, Australia

Anne Abraham, University of Western Sydney, Australia

**CROSS MARKET INFORMATION FLOWS: U.S.-LISTED ADR AND COMPARATIVE INFORMATION QUALITY**

Mohammad S. Bazaz, California State University, San Bernardino, U.S.A.

Michael H. Senteney, Ohio University-Athens, U.S.A.

David Senteney, Ohio University-Athens, U.S.A.

**SESSION 6(B): “INTERNATIONAL FINANCIAL REPORTING STANDARDS”**

**VIP R6**

**Moderator:** Behnaz Quigley, Marymount University, U.S.A.

**CORPORATE PERCEPTIONS OF BENEFITS AND TRANSITIONAL COSTS OF INTERNATIONAL FINANCIAL REPORTING STANDARDS: EVIDENCE FROM JAPAN**

Chikako Ozu, Kyushu University, Japan

Miho Nakamura, Oita University, Japan

Kyoko Nagata, Tokyo Institute of Technology, Japan

Hiromasa Okada, Nagasaki University, Japan

Sidney Gray, University of Sydney, Australia

**THE ECONOMIC CONSEQUENCES OF IFRS ADOPTION: EVIDENCE FROM NEW ZEALAND**

Muhammad Nurul Houqe, Victoria University of Wellington, New Zealand

Tony van Zijl, Victoria University of Wellington, New Zealand

Reza Monem, Griffith University, Australia

**FACTORS AFFECTING SUCCESSFUL IFRS IMPLEMENTATION WITHIN EMERGING ECONOMIES: THE CASE OF INDONESIA**

Bernadia Nugraheni, Macquarie University, Australia

Lorne Cummings, Macquarie University, Australia

Alan Kilgore, Macquarie University, Australia

**SESSION 6(C): “RESEARCH FORUM: MANAGERIAL AND HUMAN RESOURCE ACCOUNTING”**

**VIP R7**

**Moderator:** Hsin-Tsai Liu, National Taiwan University, Taiwan, R.O.C.

**MANAGING UNEMPLOYMENT INSURANCE IN BRAZIL: CONTRIBUTIONS OF HUMAN RESOURCES ACCOUNTING**

José Antonio de França, University of Brasilia, Brazil

Elcia de Souza Lemos, Specialist in Accounting, Brasilia, Brazil



**RELATIONSHIP BETWEEN STAFF JOB SATISFACTION AND PROFITABILITY IN IRANIAN PRIVATE BANKS**

Alizadeh Hassan, Islamic Azad University, Iran  
Ghadiri Moghadam Abolfazl, Islamic Azad University, Iran  
Molaei Farsangi Samaneh, Islamic Azad University, Iran  
Ghafarian Khaleghdad Alemeh, Islamic Azad University, Iran  
Kokabi Saghi Somaye, Islamic Azad University, Iran

**THE DIVERSIFICATION MOTIVATION OF DOWNWARD PERFORMANCE LISTED COMPANIES IN CHINA: A DESCRIPTIVE STATISTICS ANALYSIS**

Zhihong Wang, Nankai University, China  
Xinyi Yu, Nankai University, China

**SESSION 6(D): “RESEARCH FORUM: AUDITING ISSUES”**

**VIP R8**

**Moderator:** Siddhartha Sankar Saha, University of Calcutta, India

**SUSTAINABLE VALUE ADDED CASE PRACTICE IN INTERNAL AUDIT OFFICE OF CHULALONGKORN UNIVERSITY: COMMUNITY OF PRACTICE IN COMPLIANCE AUDIT**

Prapaporn Akrajindanon, Chulalongkorn University, Thailand  
Somjintana Suwannasingha, Chulalongkorn University, Thailand  
Wanatchaporn Kongin, Chulalongkorn University, Thailand

**THE ECONOMIC DIFFERENCE BETWEEN COMPANIES WITH MATERIAL WEAKNESSES AND COMPANIES WHICH RECOGNIZED FUTURE INTERNAL CONTROL RISK**

Hidetaka Fujiwara, Otomon Gakuin University, Japan

**AUDITOR AS A DICTATOR: APPLICATION OF IMPOSSIBILITY THEOREM TO AUDITING**

Toshifumi Takada, Tohoku University, Japan  
Yanhong Pang, Nanjing Audit University, China  
Jianming Zhang, Tohoku University, Japan

**SESSION 6(E): “RESEARCH FORUM: FINANCIAL REPORTING ISSUES”**

**VIP R9**

**Moderator:** Pranam Dhar, West Bengal State University, India

**A POSSIBILITY TO OBSCURE THE ECONOMIC SUBSTANCE OF POINT ALLIANCE PROGRAMS**

Ryosuke Nakamura, University of Tsukuba, Japan  
Satoru Otake, Yokohama National University, Japan  
Yukihiko Okada, University of Tsukuba, Japan

**AN INVESTIGATION OF MARKET REACTIONS TO DISASTER AND DONATION: A CASE STUDY OF THE GREAT EAST JAPAN EARTHQUAKE**

Kenji Kawashima, Hosei University, Japan

**FRAUD RISK FACTORS (PRESSURE) AND FRAUDULENT FINANCIAL STATEMENTS IN INDONESIA'S FIRMS**

Halim Dedy Perdana, Sebelas Maret University, Indonesia  
Rizka Furqorina, Sebelas Maret University, Indonesia  
Santoso Tri Hananto, Sebelas Maret University, Indonesia



**SESSION 6(F): “RESEARCH FORUM: TAXATION AND ACCOUNTING EDUCATION” VIP R10**  
**Moderator: Gordon F. Woodbine, Curtin University, Australia**

**THE PERFORMANCE OF THE EXPERT ACCOUNTANT IN THE LABOR MARKET OF TAX EXPERTISE IN MINAS GERAIS**

Idalberto Jose das Neves Junior, Universidade Católica de Brasília – UCB, Brazil  
Maria Jose de Araújo, ITCP Cursos & Pós-Graduação e Faculdade Mauá-DF, Brazil  
Marcelo Daia Barreto, ITCP Cursos & Pós-Graduação e Faculdade Mauá-DF, Brazil

**EFFECTIVE CORPORATE TAX RATES THE EFFECT OF INDUSTRY, SIZE AND FOREIGN OWNERSHIP**

Yanuar Nanok Soenarno, Atma Jaya Catholic University, Indonesia  
Synthia Madya Kusumawati, Atma Jaya Catholic University, Indonesia

**DEVELOPMENT OF ACCOUNTING AND AUDITING SUB-CURRICULA: THE CASE OF ESTONIA**

Lehte Alver, Tallinn University of Technology, Estonia  
Jaan Alver, Tallinn University of Technology, Estonia

**WEDNESDAY, OCTOBER 29, 2014**

**9:00 a.m. – 8:00 p.m. OPTIONAL TOUR**

