

2017 JAAF CONFERENCE

25 – 27 JUNE 2017

UNIVERSITY OF OTAGO, DUNEDIN, NEW ZEALAND



Sunday 25 June	
5:45pm – 8:30pm	Welcome Function and Registration Otago Museum, Beautiful Science Gallery including Planetarium
Monday 26 June – Venue St David Lecture Theatre Complex	
8:00 – 8:30	Registration, St David Complex
8:30 – 8:40	Welcome, St David Main Lecture Theatre
8:40 – 9:40	Plenary Session 1 , St David Main Lecture Theatre Chair: David Lont (University of Otago) Martien Lubberink, Victoria University of Wellington “Are Banks’ Below-par Own Debt Repurchases a Cause for Prudential Concern?” Discussant: Xiao-Jun Zhang, University of California, Berkeley
9:40 – 10:10	Editor Speech St David Main Lecture Theatre Chair: David Lont (University of Otago) Bharat Sarath, Rutgers University
10:10 – 11:00	Keynote: St David Main Lecture Theatre Chair: Ros Whiting (University of Otago) Jim Ohlson, The Hong Kong Polytechnic University “Empirical Research: Dissimulation or Back to Basics?”
11:00 – 11:20	Coffee Break – St David Complex
11:20 – 12:50	Parallel Sessions A1 – A4
Session A1:	Auditing 1 Seminar Room 1
	Session Chair: Theodor E. Christensen (University of Georgia)
	The Effect of Auditor Fair Value Expertise on Managerial Discretion over Financial Reporting Helen Brown-Liburd (Rutgers University)
	Procurement Practices and the Municipality Auditing Market Ana Marques (Nova School of Business and Economics, Indian Institute of Management in Bangalore), Ana Pinto (Instituto Universitário de Lisboa)
	Knowledge Spillover from Other Assurance Services Adrian Raftery (Deakin University), Michael E. Bradbury (Massey University), Tom Scott (University of Auckland)

Session A2	Financial Reporting 1	Seminar Room 2
	Session Chair: Linda Myers, (University of Tennessee)	
	Value Relevance of Earnings and Cash Flows Revisited: Decomposition of the Cross-section Market Elasticities of Earnings and Cash Flows Mariela Carvajal-Gallardo (University of Otago)	
	Name-dropping Customers in Financial Reporting as a Marketing Tool Jiao Jing (The Hong Kong Polytechnic University), Jeffrey Ng (The Hong Kong Polytechnic University)	
	Strategic Use of Numeric Volume in 10-K Reports Jiajia Fu (The Hong Kong Polytechnic University)	
Session A3	Finance I	Seminar Room 3
	Session Chair: Ji-Chai Lin (The Hong Kong Polytechnic University)	
	Analyst coverage and the profitability of bold recommendations Changhee Lee (Ramapo College of New Jersey), Foong Soon Cheong (New York University – Shanghai)	
	Chairperson Collectivism and the Compensation Gap between Managers and Employees: Evidence from China Wei Jiang (Jinan University), Bingxuan Lin (University of Rhode Island), Yunguo Liu (Sun Yat-Sen University), Yue Xu (Sun Yat-Sen University)	
	Can the Source of Cash Accumulation Alter the Agency Problem of Excess Cash Holdings? Evidence from Mergers and Acquisitions Chia-Hsiang Weng (The Hong Kong Polytechnic University), Yenn-Ru Chen (National Chengchi University), Yu-Lin Huang (National Taichung University of Science and Technology), S. Ghon Rhee (University of Hawaii)	
Session A4	Earnings Management	Seminar Room 4
	Session Chair: Hai Lu, (Singapore Management University)	
	Can Unconditional Conservatism be Opportunistic? Evidence from Subsequent Real Earnings Management at Business Groups Debarati Basu (Indian Institute of Management Bangalor), Kaustav Sen (Pace University)	
	Languages and Management Forecasts around the World Zheng Wang (City University of Hong Kong), Yuyan Guan (City University of Hong Kong), M. H. Franco Wong (University of Toronto), Xiangang Xin (City University of Hong Kong)	
	Earnings management using OCI recycling: Australian Evidence Victoria Clout (University of New South Wales), Neal Arthur (The University of Sydney), Ava Wu (The University of Sydney), Xiao Zhou	
12:50 – 13:40	Lunch Break – St David Complex	
13:40 – 14:40	Plenary Session 2 , St David Main Lecture Theatre Chair: Helen Roberts (University of Otago) Daniel Wangerin, Michigan State University “Consequences of Increased Compensation Disclosure Transparency: Evidence from CEO Pay in Acquiring Firms” Discussant: Kam-Ming Wan, The Hong Kong Polytechnic University	
14:40 – 15:40	Plenary Session 3 , St David Main Lecture Theatre Chair: Eric Tan Qiang Kang, Florida International University “Cross-sectional PEG Ratios, Market Equity Premium and Macroeconomic Activity” Discussant: Atif Ellahie, The University of Utah	
15:40 – 16:00	Coffee Break	
16:00 – 17:30	Parallel Sessions B1 – B4	

Session B1	Auditing II	Seminar Room 1
	Session Chair: David Hay, (University of Auckland)	
	Do Clients Get What They Pay For? Evidence from Auditor and Engagement Fee Premiums Jonathan E. Shipman (University of Arkansas), James R. Moon (Georgia State University), Quinn T. Swanquist (Georgia State University), Robert L. Whited (University of Massachusetts – Amherst)	
	Audit Quality and Properties of Analysts' Information Environment Wen He (University of Queensland), Baljit Sidhu (University of New South Wales), Stephen Taylor (University of Technology – Sydney)	
	<i>Auditing II (continued)</i>	
	The Impact of PCAOB Auditing Standard No. 5 on Audit Quality - Revisited Ken J. Reichelt (Louisiana State University), Elizabeth S. Johnson (Florida Gulf Coast University), Jared S. Soileau (Louisiana State University)	
Session B2	Financial Reporting II	Seminar Room 2
	Session Chair: Jeffrey Ng, (The Hong Kong Polytechnic University)	
	The October 2008 Amendment to IFRS 7: A Black Hole for Disclosure Stephani A. Mason (DePaul University)	
	Financial Reporting Quality and Corporate Hedging Policy: Preliminary Evidence Yuan Huang (The Hong Kong Polytechnic University), C. S. Agnes Cheng (The Hong Kong Polytechnic University), Janus Zhang (The Hong Kong Polytechnic University)	
	Does Mandatory Adoption of IFRS Contribute to the Decline of the Accrual Anomaly? Steve Lin (Florida International University), Jung Hoon Kim (Florida International University)	
Session B3	Finance II	Seminar Room 3
	Session Chair: Chair: Atif Ellahie, (University of Utah)	
	Coverage changes and earnings forecast accuracy Foong Soon Cheong (New York University – Shanghai), Changhee Lee (Ramapo College of New Jersey)	
	Treatment of Outliers: Managerial Incentives and Corporate Innovation Kam-Ming Wan (The Hong Kong Polytechnic University), Wei-Tung Ho (The Hong Kong Polytechnic University), Keunkwan Ryu (Seoul National University)	
	Political Lobbying and Securities Class Actions Matthew McCarten (University of Otago), Ivan Diaz-Rainey (University of Otago), Helen Roberts (University of Otago), Eric Tan (University of Otago)	
Session B4	Corporate Social Responsibility I	Seminar Room 4
	Session Chair: Chair: Yenn-Ru Chen, (National Chengchi University)	
	CSR Reporting in Bangladesh: The Introduction of Corporate Governance Guidelines Helen Roberts (University of Otago), Pallab K. Biswas (University of Otago), Ros Whiting (University of Otago)	
	Sustainability Committee Effectiveness and CSR Assurance: Evidence from Australia Ellie Chapple (Queensland University of Technology), Jessica Zixi Chen (Queensland University of Technology), Yuyu Zhang (Queensland University of Technology)	
	The Effect of Shareholder-Stakeholder Conflict on Corporate Social Responsibility: Evidence from A Quasi-natural Experiment C. S. Agnes Cheng (The Hong Kong Polytechnic University), Xiaohui Li (The Hong Kong Polytechnic University), Zeyu Sun (University of International Business and Economics), Jing Xie (The Hong Kong Polytechnic University)	

Own Arrangements for evening

Tuesday 27 June	
8:40 – 9:40	Plenary Session 4 , St David Main Lecture Theatre Chair: Roger Willett (University of Otago) Melissa Lewis-Western, Brigham Young University “How Does International Earnings Smoothing Vary with Managerial Ability?” Discussant: Theodore E. Christensen, University of Georgia
9:40 – 10:40	Plenary Session 5 , St David Main Lecture Theatre Chair: Eric Tan (University of Otago) Wenli Huang, The Hong Kong Polytechnic University “Option Backdating Announcements and Information Advantage of Institutional Investors” Discussant: Andy Puckett, University of Tennessee/University of Canterbury
10:40 – 11:00	Coffee Break
11:00 – 12:30	Presentations (3 parallel sessions: Session C1 – C3)
Session C1	Auditing III Seminar Room 1
	Session Chair: Tom Omer, (University of Nebraska Lincoln)
	Regulatory Scrutiny and Reporting of Internal Control Deficiencies: Evidence from the SEC Comment Letters Li He (Southwestern University of Finance and Economics), Divya Anantharaman (Rutgers University)
	The Effect of the Composition of Audit Team on the Relationship between Auditor Tenure and Audit Quality: Evidence from Korea Soo Young Kwon (Korea University), Kyoung Chol Jung (Korea University), Hyeoun Kim (Korea University)
	Auditing as an Affective Work System: The Medium is the Message Michael Alles (Rutgers University)
Session C2	Financial Reporting III Seminar Room 2
	Session Chair: Peter Easton, (University of Notre Dame)
	CEO Compensation and Non-GAAP Disclosures Dinithi Ranasinghe (University of Otago), David Lont (University of Otago), Helen Roberts (University of Otago)
	Top Executive Background and Goodwill Reporting Francois Brochet (Boston University), Kyle Welch (George Washington University)
	District Court Stringency and Firm Restatement Policy Haitian Lu (The Hong Kong Polytechnic University), C. S. Agnes Cheng (The Hong Kong Polytechnic University), He Huang (Yeshiva University), Zhen Lei (The Hong Kong Polytechnic University)
Session C3	Finance III Seminar Room 3
	Session Chair: Andy Puckett, (University of Tennessee/University of Canterbury)
	Attracting Attention in an IPO Yong Zhang (The Hong Kong Polytechnic University), Xiaolei Liu (Peking University), Ruichang Lu (Peking University), Ann E. Sherman (DePaul University)
	Courtesy Calls for Reciprocity: The Effect of Purchasing Financial Products from Banks on Firm Borrowing Xin Wang (Renmin University of China), Min Zhang (Renmin University of China)
	The Value of Institutional Brokerage Relationships: Evidence from the Collapse of Lehman Brothers Eric K. M. Tan (University of Otago), Jerry T. Parwada (The University of New South Wales), Jianfeng Shen (University of New South Wales), Kok Keng Siaw (University of New South Wales)

12:30 – 13:20	Lunch Break
13:20 – 14:50	Presentations (3 parallel sessions: Session D1 – D3)
Session D1	Corporate Social Responsibility II Seminar Room 1
	Session Chair: Haitian Lu, (The Hong Kong University Polytechnic)
	Does Climate Risk Affect Bank Loan Contracting? Chong Wang (University of Kentucky), He Huang (Yeshiva University), Joseph Kerstein (Yeshiva University)
	Family Ties, Female Directors and CSR Reporting in Bangladesh Rosalind Whiting (University of Otago), Pallab Biswas (University of Otago), Helen Roberts (University of Otago)
	Returnee Directors and Corporate Tax Avoidance Jia Chen (Peking University), Dongjie Chen (Peking University), Li Liu (Peking University)
Session D2	Corporate Governance Seminar Room 2
	Session Chair: Hedy Huang (Massey University)
	Evidence on compensation consultant fees and CEO pay in a mandatory disclosure setting Tom Scott (University of Auckland), Matthew Grosse (University of Technology Sydney), Nelson Ma (University of Technology Sydney)
	Independent Directors from Firm's Industries in an Emerging Market: Experts or Friends? Fang Hu (Griffith University), Haoqiang Wei (SUFU), Ziyi Zhao (SUFU)
	Purchases of Non-Audit Services in Board-Interlocked Firms and Financial Reporting Quality Jian Zhou (University of Hawaii at Manoa), Linna Shi (University of Cincinnati), Siew Hong Teoh (University of California, Irvine)
Session D3	Finance IV Seminar Room 3
	Session Chair: Xin Yu (University of Queensland)
	Stock Market Liquidity and Incentives for Corporate Innovation Ji-Chai Lin (The Hong Kong Polytechnic University), Huong Le (Northeastern Illinois University), Lai Vo (Western Connecticut State University)
	Options Market for Small and Financially Constrained Investors Chen Zhao (Southwestern University), Yubin Li (Southwestern University), Zhaodong Zhong (Rutgers University)
	Risk management and firm performance: A study of human capital Jing Jia (Queensland University of Technology), Kate Hogarth (Queensland University of Technology), Marion Hutchinson (Queensland University of Technology)
15:00 – 5.15	Silver Fern Scenic Train Buses depart from St David Lecture Theatre Complex 3.15pm
5.30pm – 6.30pm	Chinese Scholars' Garden Tea and dumplings
6.30pm	Walk through Toitu Galleries to Conference Dinner Seated for dinner at 7.15pm

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