

THE FIFTH INTERNATIONAL CONFERENCE OF THE JOURNAL OF INTERNATIONAL ACCOUNTING RESEARCH (JIAR)

1-2 JULY 2017

16 Hindmarsh Square, Crowne Plaza Adelaide
Adelaide, South Australia, 5000, Australia
P: +61 8 8206 8888

Saturday 1 July – Crowne Plaza

8.00 am – 8.45 am	Registration
8.45 am – 9.15 am	Welcome address <i>Mark Gabbott, Dean of Business, The University of Adelaide</i> <i>C.S. Agnes Cheng, The Hong Kong Polytechnic University</i> <i>Paul Coram, The University of Adelaide</i>
9.15 am – 10.30 am	Keynote speaker: Professor Mary Barth, Stanford University <i>“How International Accounting Research Influences Policy and Standard Setters?”</i>
10.30 am – 11.00 am	Morning tea

11.00 am – 1.00 pm	Hindmarsh 2 & 3 Chair: Erv Black, The University of Oklahoma	Hindmarsh 1 Chair: Linda Myers, The University of Tennessee
	Plenary 1: <u>The value relevance of fair value and historical cost measurements during the financial crisis</u> Presenter: Lin Liao, Southwestern University of Finance and Economics Discussant: Belen Blanco, The University of Adelaide	Plenary 3: <u>Liability of Foreignness--the Impact of Elimination of the Reconciliation Requirement on International Asset Allocation by U.S. Investors</u> Presenter: Elizabeth Turner, University of Texas Rio Grande Valley Discussant: Greg Burton, Brigham Young University
	Plenary 2: <u>The Effect of Tax Haven Utilization on the Implied Cost of Equity Capital: Evidence from U.S. Multinational Firms</u> Presenter: Grantley Taylor, Curtin University Discussant: Peter Easton, University of Notre Dame	Plenary 4: <u>Avoiding China's Capital Market: Evidence from Hong Kong-Listed Red-chips and P-chips</u> Presenter: Jingran Zhao, The Hong Kong Polytechnic University Discussant: Francesco Bova, University of Toronto
1.00 pm – 1.45 pm	Lunch	
1.45 pm – 2.45 pm	Hindmarsh 2 & 3 Chair: Joanna Ho, University of California Irvine	Hindmarsh 1 Chair: Karla Johnstone, University of Wisconsin
	Plenary 5: <u>The Influence of China's Institutional Environment on IFRS Convergence and Earnings Quality with Conditional Heteroscedasticity</u> Presenter: June Cao, Macquarie University Discussant: Thomas Omer, University of Nebraska–Lincoln	Plenary 6: <u>Unravelling the 'black box' of the accounting profession in the accounting harmonization: evidence from the IFRS for SMEs</u> Presenter: Alessandro Ghio, ESSEC Business School Discussant: Paul Coram, The University of Adelaide

2.45 pm – 3.15 pm	Coffee break
3.15 pm – 4.45 pm	<p>Editors' panel – Publishing International Accounting Research</p> <p><i>Chair – Gary Biddle (AAA Board – focusing on international) Editor – Journal of International Business Studies</i></p> <p>Panel will include editors from a number of leading accounting journals.</p> <ul style="list-style-type: none"> • <i>Mary Barth (TAR senior editor)</i> • <i>Joanna Ho (JIAR senior editor)</i> • <i>Robert Knechel (Journal of Accounting Literature senior editor/ TAR editor)</i> • <i>Linda Myers (AJPT editor)</i> • <i>Naomi Soderstrom (JMAR editor)</i>
4.45 pm – 5.45 pm	Wine tasting – local Adelaide Hills producer
7.00 pm	<p>Gala dinner – Mortlock Room, State Library of South Australia (Corner North Terrace & Kintore Ave, Adelaide)</p> <p><i>After dinner guest speaker – Dr Creina Stockley from The Australian Wine Research Institute</i></p>

Sunday 2 July – Crowne Plaza

8.30 am – 10.30 am	Hindmarsh 1 Session: AUDIT Moderator: Associate Professor Pamela Kent, The University of Adelaide	Hindmarsh 2 Session: INTERNATIONAL FINANCIAL ACCOUNTING _ IFRS Moderator: Dr. Su Kim, The University of Adelaide	Hindmarsh 3 Session: FINANCIAL ACCOUNTING Moderator: Dr. Belen Blanco, The University of Adelaide	Hindmarsh 4 Session: CAPITAL MARKETS Moderator: Dr. Juan (Jane) Luo, The University of Adelaide
	<u>Auditor rotation and perceived audit quality: The effect of audit fees and industry specialization</u> Presenter: Ting-Chiao Huang, Monash University	<u>Sources of Comparability Benefits with IFRS Adoption</u> Presenter: Christelle Smith, University of South Africa	<u>Measuring Matching Using Reported Revenues and Expenses</u> Presenter: Bill Cready, The University of Texas at Dallas	(This session starts at 9.00 am.)
	<u>Discovering the Concealed Benefits of Auditor-Provided Tax Services</u> Presenter: Falko Weiss, University of Münster	<u>The October 2008 Amendment to IFRS 7: A Black Hole for Disclosure</u> Presenter: Stephani Mason, Depaul University	<u>Direct Evidence on Non-GAAP Earnings Used in Executive Compensation Contracts</u> Presenter: Yong Zhang, Hong Kong Polytechnic University	<u>The impairment test and managers' cost of capital estimates disclosed in compliance with IAS 36 and IFRS 13</u> Presenter: Christian Laschewski, Universität der Bundeswehr München

	<p><u>Internal quality control criticism raised by the PCAOB in non-US jurisdictions and earnings quality of non-cross-listed clients</u></p> <p>Presenter: Christophe Van Linden, Belmont University</p>	<p><u>Enforcement, GAAP Difference and IFRS Impact on the Value Relevance of Fundamental Signals</u></p> <p>Presenter: Christine Jubb, Swinburne University of Technology</p>	<p><u>District Court Stringency and Firm Restatement Policy</u></p> <p>Presenter: Zhen Lei, Hong Kong Polytechnic University</p>	<p><u>Do proceeds from employee stock options still play a role in firms' financing and investment policies?</u></p> <p>Presenter: Sigitas Karpavicius, The University of Adelaide</p>
	<p><u>Does Independent Audit Oversight Impact Audit Quality: Evidence from Hong Kong Audit Firms Registered with the PCAOB</u></p> <p>Presenter: Agnes Cheng, Hong Kong Polytechnic University</p>	<p><u>Economic Consequences of IFRS Adoption: Evidence from Research & Development Disclosures and Capitalization under IAS 38</u></p> <p>Presenter: Wolfgang Schultze, University of Augsburg</p>	<p><u>The Incremental Informativeness of Public Subsidiary Earnings</u></p> <p>Presenter: Abbie Daly, University of Wisconsin-Whitewater</p>	<p><u>The Investment vs. Future Returns Anomaly and Enterprise Growth Characteristics</u></p> <p>Presenter: Peter Vassallo, The University of Adelaide</p>
10.30 am – 11.00 am	Morning tea			

11.00 am – 12.30 pm	Hindmarsh 1 Session: CORPORATE GOVERNANCE Moderator: Dr. Chelsea Liu, The University of Adelaide	Hindmarsh 2 Session: INTERNATIONAL FINANCIAL ACCOUNTING Moderator: Dr. Lisa Powell, The University of Adelaide	Hindmarsh 3 Session: EXPERIMENT/INTERVIEWS Moderator: Associate Professor Indrit Troshani, The University of Adelaide	Hindmarsh 4 Session: CHINA/ ASIA PACIFIC Moderator: Dr. Limin Xu, The University of Adelaide
	<u>Twice as good: the real impact of women in the boardroom</u> Presenter: Danika Wright, The University of Sydney	<u>The Effect of Eliminating the Form 20-F Reconciliation for Firms Following IFRS on Accounting Restatements: The Role of Auditor Industry Specialists</u> Presenter: Jerry Lin, Monash University	<u>The decision usefulness of additional disclosures on fair value estimates for nonprofessional investors: One disclosure type does not fit all</u> Presenter: Theresa Herrmann, Technische Universität Berlin	<u>Ineffective Internal Control Reporting by Chinese U.S.-listed Firms</u> Presenter: Gary C. Biddle, The University of Hong Kong
	<u>Busy Directors and Bank ownership: Implication for Accounting conservatism</u> Presenter: Shawgat Sharmeen Kutubi, La Trobe University	<u>The Relevance of Accounting Standards Differences for the Post-Acquisition Performance in Cross-Border M&A</u> Presenter: Sorin Daniliuc, The Australian National University	<u>The effect of bonus deferral on managers' self-interest: An experimental examination of investment decisions and effort provision</u> Presenter: Maria Assel, University of Augsburg	<u>IFRS and Conservatism in ASEAN Countries: Evidence from Jurisdiction Corruption Index</u> Presenter: Marziana Madah Marzuki, Universiti Teknologi MARA

	<p><u>CEO Ability and Accounting Conservatism</u></p> <p>Presenter: Nigar Sultana, Curtin University</p>	<p><u>Information Content of Earnings Announcements of Cross-Listed Firms in the U.S. Stock Market: The Impact of Cultural Influences</u></p> <p>Presenter: Singgih Wijayana, Gadjah Mada University</p>	<p><u>The impact of digital innovation on professional public accounting practice: the Australian experience</u></p> <p>Presenters: Mayada Hansnata, The University of Canberra & Colleen Hayes, The Australian National University</p>	
12.30 pm – 1.00 pm	Lunch & Conference wrap up			
1.00 pm – 5.00 pm	Optional winery tour of McLaren Vale			