

2011 AFAANZ Conference Technical Program

Accounting Standards Interest Group (SIG3) Forum and AGM — Meeting Room 4
Saturday 2 July 8.30 am - 4.30 pm

Accounting History Interest Group (SIG2) Symposium — Meeting Room 2
Saturday 2 July 8.30 am - 5.00 pm

Accounting Education Interest Group (SIG5) Symposium and AGM — Meeting Room 3
Saturday 2 July 9.00 am - 5.30 pm

2011 AFAANZ Conference Technical Program

Qualitative Research in Accounting Network Interest Group (SIG4) AGM and Meeting — Meeting Room 3
Sunday 3 July 8.30 am - 1.00 pm

Auditing and Assurance Interest Group (SIG1) Symposium — Meeting Room 2
Sunday 3 July 8.30 am - 1.30 pm

Heads of Departments Meeting — Meeting Room 2
Sunday 3 July 1.30 pm - 2.30 pm

Fifteen Years in the Trenches: Auditor-Client Negotiations in an Integrative Behavioral Model - Professor Steve Salterio — Auditorium 1
Sunday 3 July 2.30 pm - 4.00 pm

The Value and Relevance of Accounting and Finance Education - A Panel Discussion — Auditorium 1
Sunday 3 July 4.30 pm - 5.30 pm

Welcome Reception - Sponsored by CPA Australia — Exhibition Hall 2
Sunday 3 July 6.00 pm - 7.00 pm

2011 AFAANZ Conference Technical Program

MONDAY 4 JULY 8.30 AM - 10.00 AM								
Auditorium 1	Auditorium 2	Meeting Room 1	Meeting Room 2	Meeting Room 3	Meeting Room 4	Waterfront Room 1	Waterfront Room 2	Waterfront Room 3
FINANCE Asset pricing	FINANCIAL ACCOUNTING News effects	AIS Accounting information systems & Auditing, managerial processes, and firm performance	ACCOUNTING HISTORY Accounting in diverse settings	EDUCATION Generic skills	CORPORATE GOVERNANCE Board diversity and corporate decision making	MANAGEMENT ACCTG Supplier alliance and management control	CSR CSR and carbon emissions	FINANCIAL ACCOUNTING Price discovery
Moderator: Christine Brown Risk Sharing And Asset Pricing	Moderator: Majella Percy Corporate Governance, Future News And Forward-looking Information	Moderator: Stewart Leech Enabling Audit Process Quality Through Audit Support System Design	Moderator: Elaine Evans Accounting Development In A French Colony And The Role Of The State: The Case Of Vietnam	Moderator: Maria Italia Improving Accounting Students Employability: An Evaluation Of Group Work In A Multicultural Learning Environment	Moderator: Paul Mather Are Women Tougher And Better Negotiators? Some Evidence On Ceo Compensation	Moderator: Zahirul Hoque Enterprise Risk Management As A Strategic Governance Mechanism In It-enabled Transnational Supply Chains	Moderator: Carolyn Windsor A Pre & Post Analysis Of The Impact Of Carbon Regulation & Ratification Of The Kyoto Protocol: An Australian Perspective	Moderator: Steven Cahan A Better Mousetrap? Does The Market Really Discover Bad News Earlier?
Kevin Davis	Beatriz Garcia Osma, Encarna Guillamon-Saorin Discussant: M. Humayun Kabir	Carlin Dowling, Stewart Leech Discussant: Graeme Wines	Thanh Bui, Prem Yapa, Barry Cooper Discussant: Lee Moerman	Maria Prokofieva, Beverley Jackling, Riccardo Natoli Discussant: Trevor Stanley	Martin Bugeja, Zoltan Matolcsy, Helen Spiropoulos Discussant: Paul Mather	Vicky Arnold, Tanya Benford, Clark Hampton, Steve G. Sutton Discussant: VG Shridharan	Maya Purushothaman, Ross Taplin Discussant: Maria Balatbat	Wendy Beekes, Philip Brown, Andrew Jackson Discussant: Steven Cahan
Empirical Test On The Liquidity-adjusted Capital Asset Pricing Model	Measuring The Benefit Of A Regulated Mandatory Quiet Period In The New Issues Market	Governance Characteristics And Role Effectiveness Of Audit Committees	Accounting's Past, Present And Future: Without The Past There Is Nothing Else	Student Perception Of Learning Approach And Teamwork Benefits In Accounting: A Qualitative Study	Gender Diversity And Properties Of Analyst Earnings Forecasts	The Effect Of Accounting Control Choices And Practices In The Emergence And Enactment Of Supply Alliances	The Environmental Reporting Of Electric Utilities: An International Comparison	Continuous Disclosure And Price Discovery
Van Hoang Vu, Daniel Chai, Viet Minh Do Discussant: Howard Chan	Peter Carey, Victor Fang Discussant: Peter Lam	Akeel Lary, Dennis Taylor Discussant: Mahbub Zaman	Garry Carnegie, Christopher Napier Discussant: Vassili JOANNIDES	Arabella Volkov, Michael Volkov, Allison Ringer Discussant: Shannon Sidaway	Ferdinand Gul, Marion Hutchison, Karen Lai Discussant: Michaela Rankin	Habib Mahama, Wai Fong Chua Discussant: Vicky Arnold	Bakhtiar Alrazi, Charl de Villiers, Chris Van Staden Discussant: Carolyn Windsor	Mark Russell Discussant: Jacqueline Birt
Oil Price And Stock Market Returns: The Chinese Market	Is Profit Warning A Corporate Strategic Process?	The Value Relevance Of Enterprise Resource Planning Information (erp)	The Misalignment Between Accounting Education And Practice In Ethiopia: A Resource Dependence Perspective	Embedding Non-technical Skills Into The Accounting Curricula	The Influence Of Board Gender Diversity On The Value Of Nzx Listed Firms And Its Association With Growth Options	Enhancing Strategic Flexibility And Performance Through Risk Management: The Enabling Role Of Information Technology	The Externalisation Of Ets-related Carbon Costs Through Political Mechanisms And Carbon Accounting	Does Accounting Quality Enhance The Timeliness Of Price Discovery?
Mohan Nandha, Harminder Singh Discussant: Victoria Clout	Lai Ping Chai Discussant: Majella Percy	Raymond McNamara, Wickramasinghe Jayantha Discussant: Geoffrey Said	Belete Bobe, Dessalegn Mihret Discussant: Elaine Evans	Irene Tempone, Marie Kavanagh, Naomi Segal, Phil Hancock, Bryan Howieson Discussant: Riccardo Natoli	Keitha Dunstan, Trish Keeper, Thu Phuong Truong, Tony van Zijl Discussant: Sue Wright	Vicky Arnold, Tanya Benford, Joseph Canada, Steve G. Sutton Discussant: Zahirul Hoque	Binh Bui, Carolyn Fowler, Chris Hunt Discussant: Sandra van der Laan	Andrew Jackson Discussant: Mark Russell

Morning Tea — Exhibition Hall 2
Monday 4 July 10.00 am - 10.30 am

2011 AFAANZ Conference Technical Program

MONDAY 4 JULY 10.30 AM - 12.00 PM								
Auditorium 1	Auditorium 2	Meeting Room 1	Meeting Room 2	Meeting Room 3	Meeting Room 4	Waterfront Room 1	Waterfront Room 2	Waterfront Room 3
FINANCE Investing and firm performance	FINANCIAL ACCOUNTING Accounting conservatism	AUDITING Auditor independence	CORPORATE GOVERNANCE Risk management and corporate governance	FINANCIAL ACCOUNTING IFRS adoption	ACCOUNTING HISTORY Accounting in the field	MANAGEMENT ACCTG Budgeting issues	CSR Investigating CSR theory and practice	EDUCATION Perceptions of accounting
Moderator: Warwick Anderson	Moderator: Allan Hodgson	Moderator: Christine Jubb	Moderator: John Sands	Moderator: Dennis Taylor	Moderator: Garry Carnegie	Moderator: Neil Fargher	Moderator: Chris Van Staden	Moderator: Marie Kavanagh
Cross-region Cross-sector Asset Allocation With Regimes	The Differential Properties Of Unconditional Vs. Conditional Conservatism - The Case Of R&d Accounting	Client Importance And Financial Reporting Quality At Audit Partner Office And Firm Level	A Panel Data Analysis On The Effects Of Independent Directors Characteristics, Ethnicity And The Level Of Risks On Discretionary Accruals In Malaysian Manufacturing Companies (2003-2009) Wan Masliza Wan Mohammad, Nik Mohd. Zaki Nik Salleh, Rashidah Abdul Rahman	Accounting Quality In The Pre/post Ifrs Adoption And The Impact Of Audit Committee Expertise - Evidence From Australia	Football History Off The Field: Utilising Financial Reports To Challenge Long Held 'myths' About The History Of The Carlton Football Club	Factors Affecting Capital Budgeting Cash Flow Forecast Biasing: Evidence From The Hotel Industry	The Applicability Of An Evolving Multi-theoretical Model To Predict And Explain Emission Disclosures: An Exploratory Study	Identifying Employment Expectation-performance Gaps Of Accounting Graduates Using Graduate Employability Indicators
Paul Dou, David Gallagher, Terry Walter	Tami Dinh Thi, Thorsten Sellhorn, Wolfgang Schultze, Anne Wyatt	Jeff Coulton, Caitlin Ruddock		Mitchell Bryce, Muhammad Ali, Paul Mather	Abdel Halabi, Lionel Frost , Margaret Lightbody	Michael Turner, Chris Guilding	Stacey Cowan, Maria Tyler	Moonsamy Naidoo, Beverley Jackling, Rafael Paguio, Lalith Seelanatha, Maria Prokofieva, Fiona Henderson, Beverley Oliver
Discussant: Simone Kelly	Discussant: Allan Hodgson	Discussant: Christine Jubb	Discussant: Marion Hutchinson	Discussant: Dennis Taylor	Discussant: Carolyn Fowler	Discussant: Neil Fargher	Discussant: Kirsty Rae	Discussant: Marie Kavanagh
On Polynomial Goal Programming And Mean-variance-skewness Portfolio Selection	Valuing Currently Unprofitable Companies In Australia: The Impacts Of Distress, Investment Intensity And Accounting Conservatism	What Happens To Auditor's Fees Where There Are Multiple Links Between Audit Committee Members And Audit Partners?	Corporate Governance And Risk Management: The Role Of Risk And Compensation Committees.	The Effect Of Ifrs Adoption And Investor Protection On Earnings Quality Around The World	Playing By The Rules: An Historical Study Of Queensland Rugby League's Annual Reports	Impact Of Cross-cultural Power Distance On Participation, Voice And Explanation In Budgeting: Empirical Study Of Anglo-american And Local Oil Companies Operating In Libyan	The Bp Gulf Oil Spill: Failed Regulatory And Corporate Governance Systems Analysed Through A Regulatory Capitalis Lens	Mirror, Mirror On The Wall
Quan Gan	Hai Wu	Sarowar Hossain, Gary Monroe	Ngoc Tao, Marion Hutchinson, Lynn Gallagher	Muhammad Houqe, Tony van Zijl, Keitha Dunstan, Wares Karim	Helen Irvine, Michelle Fortune	Ramadan Kanan, Joseph Mula	Patty McNicholas, Carolyn Windsor	Paul Wells
Discussant: Christine Brown	Discussant: Elizabeth Rainsbury	Discussant: Antony Young	Discussant: John Sands	Discussant: Mark Wilson	Discussant: Garry Carnegie	Discussant: Noel Harding	Discussant: Lorne Cummings	Discussant: Kim Watty
	What Drives Firm-level Differences In Conservatism?	Environmental Matters In Financial Reporting: A Question Of Audit Materiality??	The Effect Of Corporate Board Characteristics On Loan Monitoring Decisions	The Value Relevance Of Accounting Figures In The European Market Reconsidered	Rhetoric And The Fate Of Budgeting	The Performance Implication Of Financial Expertise Of Outside Directors Across Strategies	The Gri's Sustainability Reporting Guidelines: Promoting Accountability To Stakeholders Or Institutionalising Corporate Social P.r.?	The Master Of Professional Accounting: Challenging Stereotypes Of International Students
	Sandip Dhole	Christina Chiang, Deryl Northcott	Judy Day, Paul Mather, Peter Taylor	Maximilian Schauer, Max Goettsche	Nicolas Berland, Vassili Joannides, Yves Levant	George Lee	Sharron O'Neill, Craig Deegan	Hock-Thye Chan, Suzanne Ryan, Asit Bhattacharrya, Rodrgis Marcus
	Discussant: Hai Wu	Discussant: Alan Kilgore	Discussant: Maria Italia	Discussant: Encarna Guillamon-Saorin	Discussant: Brad Potter	Discussant: Natalie Buckmaster	Discussant: Chris Van Staden	Discussant: Maria Prokofieva

2011 AFAANZ Conference Technical Program

MONDAY 4 JULY 12.00 PM - 1.00 PM				
Auditorium 2	Meeting Room 1	Meeting Room 2	Meeting Room 3	Waterfront Room 2
AUDITING Auditing and not-for-profit forum Moderator: Youngdeok Lim Audit Fee Stickiness	CORPORATE GOVERNANCE Corporate governance forum Moderator: Jenny Stewart Ceo Quality, Corporate Governance, And Ceo Compensation	EDUCATION Education forum Moderator: Jeffrey Faux Student Perceptions Of Feedback In Australian University Accounting Education	INTERNATIONAL International accounting forum Moderator: Brett Wheldon German And Italian Accountants' Materiality Judgments: A Cross-cultural Study	FINANCIAL ACCOUNTING Financial accounting forum Moderator: Tracy Artiach An International Comparison Of Accrual Quality Under Ifrs
Janice Zhang, Charl De Villiers, David Hay	Reza Monem	Kim Watty, Rodney Carr, Paul de Lange, Brendan O'Connell, Bryan Howieson	Eva Heidhues, Chris Patel, Axel Haller, Simone Scagnelli	M. Humayun Kabir, Fawzi Laswad
Auditor Expert Performance In Fraud Detection: A Survey Of Internal Auditors	Ownership Structure, Corporate Governance And Firm Value	Research-led Teaching In Accounting Education	The Influence Of Context And Personality On Judgments Of University Accounting Students Relating To Consolidated Financial Reporting	Overvalued Equity, Benchmark Beating And Unexpected Accruals: Australian Evidence
Grace Mui	Jenny Jung wha Lee, Zhihua Zhang	Anja Morton	Peipei Pan, Chris Patel, Eva Heidhues	Jeff Coulton, Stephen Taylor, Naibuka Saune
Risk-sharing In Ppp Tollroads: Behavioural Choice Under Contract	Corporate Risk Disclosures: The Influence Of Institutional Shareholders And The Audit Committee	Student Learning Styles And Teaching Methodologies In Accountancy: What If They Differ?	A Neofunctionalist Perspective On International Accounting Convergence:	
Demi Chung	Joyce Xuanxuan Zhang, Dennis Taylor	Lois Munro, Conor O'Leary	Lorne Cummings, Parmod Chand	
	Timeliness Of Response To Corporate Governance Regulatory Disclosure Requirements Peter Oyelere, Khaled AlJifri, Ehab Mohamed			
Lunch — Exhibition Hall 2 Monday 4 July 1.00 pm - 2.00 pm				

2011 AFAANZ Conference Technical Program

MONDAY 4 JULY 2.00 PM - 3.30 PM								
Auditorium 1	Auditorium 2	Meeting Room 1	Meeting Room 2	Meeting Room 3	Meeting Room 4	Waterfront Room 1	Waterfront Room 2	Waterfront Room 3
FINANCE News/Investor behaviour	FINANCIAL ACCOUNTING Disclosure issues	PUBLIC /NON-PROFIT Public sector and NFP: Accountability	CORPORATE GOVERNANCE Determinants of managerial remuneration	FINANCE Firm decisions and their impact on value	INTERNATIONAL Comparative international accounting issues	AUDITING Audit fees	CSR The impact of events on CSR disclosure and practice	FINANCIAL ACCOUNTING Global financial crisis and time effects
Moderator: Kevin Davis	Moderator: Greg Clinch	Moderator: David Gilchrist	Moderator: Millicent Chang	Moderator: Sunil Mohanty	Moderator: Lorne Cummings	Moderator: Jeff Coulton	Moderator: Pamela Kent	Moderator: Brett Govendir
Rumortrage: Can Investors Profit On Takeover Rumors On Internet Stock Message Boards?	Accounting Disclosure Quality, Cost Of Capital And Interrelated Firm Effect	A Multi-faceted Model Of Charitable Accountability	Managerial Pay-performance Sensitivity In Asia	Operational Risk As A Function Of The State Of The Economy	De Jure Convergence Of Vietnamese And International Accounting Standards	Are All Industry Specialist Auditors The Same?	The Changing Trends Of Corporate Social And Environmental Disclosure Within The Australian Gambling Industry	Information Asymmetry Of Fair Value Accounting During The Global Financial Crisis
Jenni Bettman, Aiden Hallett, Stephen Sault	Weiyl (Cynthia) Cai	Rowena Sinclair, Deryl Northcott, Keith Hooper	Kin Wai Lee	Imad Moosa	Hoai Huong Pham, Greg Tower, GLennda Scully	Steven Cahan, Debra Jeter, Vic Naiker	Chin Moi Loh, Craig Deegan, Robert Inglis	Lin Liao, Helen Kang, Richard Morris, Qingliang Tang
Discussant: Mohan Nandha	Discussant: Sandip Dhole	Discussant: David Gilchrist	Discussant: Ling Mei Cong	Discussant: Philip Ji	Discussant: Dianne Massoudi	Discussant: Jeff Coulton	Discussant: Pamela Kent	Discussant: Brett Govendir
Stock Message Board And Investors' Reaction To Company News	The Readability Of International Financial Reporting Standards – Is Harmonisation Having A Negative Impact?	Decision Making And Stewardship: To What Extent And For What Main Reason Do Donors And Members Use The Information Currently Included In The Financial Reports Of Australian Not For Profit Entities?	Risk Management And Corporate Governance: A Case Study	Referrals In The Financial Sector: Accountants And Financial Advisors	Impair Or Not To Impair? Factors Affecting The Application Of Ias 36 In Australia And The United Kingdom	Asset Securitizations And Audit Fees	The Growing Divide In Csr Practices And Reporting In A Time Of Recession.	The Information Content Of Stock Markets Around The World, A Cultural Explanation
Ronald Bird, Kiran Thapa	Glenn Richards, Chris Van Staden	Lydia Kilcullen, Phil Hancock, H.Y. Izan	Janek Ratnatunga, Manzurul Alam	Adrian France	Dianne Massoudi, H.Y. Izan, Ann Tarca	Yuyu Zhang, Gary Monroe, Dominic Gasbarro, Grant Cullen, Greg Shailer	Stewart Lawrence, Eva Collins, Juliet Roper, Jarrod Haar	Cameron Truong, Nick Nguyen
Discussant: Jenni Bettman	Discussant: David Lont	Discussant: Rowena Sinclair	Discussant: Millicent Chang	Discussant: Sunil Mohanty	Discussant: Ross Taplin	Discussant: Grace Mui	Discussant: Carol Tilt	Discussant: Sorabh Tomar
Does Investor Mood Really Affect Stock Prices?	The Strategic Timing Of Management Earnings Forecasts	Downward Accountability For Victoria's 'black Saturday' Bushfire Recovery: Evidence From Reports Of Government And Ngos	The Impact Of Corporate Governance On Ceo Remuneration Structures In The Aftermath Of The Gfc	Capital Gains Tax Managed Funds And The Value Of Dividends	Factors Affecting Accounting Judgments: A Comparative Study Of Australian And Chinese Culture	Internal Audit Attributes And External Audit's Reliance On Internal Audit: Implications On Audit Fees	Voluntary Environmental Disclosures In The Annual Report: The Impact Of The National Greenhouse & Energy Reporting Act	Value Relevance Of Earnings Components During The Global Financial Crisis: Evidence From Australia
Noel Harding, Wen He	Maria Balatbat, Gerry Gallery, Andrew Jackson	Dennis Taylor, Meredith Tharapos, Tehmina Khan, Shannon Sidaway	Jodie Nelson, Gerry Gallery, Parveen Reza	Lynn Hodgkinson, Graham Partington	Ceelsan Hu, Parmod Chand, Elaine Evans	Zulkifflee Mohamed, Mazlina Mat Zain, Nava Subramaniam	Shannon Sidaway, Paul de Lange	Edwin Lim, Wei Lu
Discussant: Kevin Davis	Discussant: Greg Clinch	Discussant: Helen Irvine	Discussant: Brendan OConnell	Discussant: Mirela Malin	Discussant: Helen Kang	Discussant: Elizabeth Carson	Discussant: Sharron O'Neill	Discussant: Tami Dinh Thi
Afternoon Tea — Exhibition Hall 2 Monday 4 July 3.30 pm - 4.00 pm								
Research: Connecting the Academe and Business - A Panel Session — Auditorium 1 Monday 4 July 3.55 pm - 5.30 pm								
This forum showcases perspectives on the links between academe and business								

2011 AFAANZ Conference Technical Program

MONDAY 4 JULY 4.00 PM - 5.30 PM		
Waterfront Room 1	Waterfront Room 2	Waterfront Room 3
FINANCIAL ACCOUNTING Financial analysts Moderator: Lai Ping Chai Analysts Forecasts During Forced Ceo Changes Sue Wright, Stanley Ka Wai Choi, Steven Hai Wu, Charlene Xiaomeng Chen Discussant: Peter Wells Daily And Intraday Market Reactions To A Star Resource Analyst's Recommendations Philip Brown, Alexey Feigin, Andrew Ferguson Discussant: Hartini Jaafar The Effect Of Disclosure Transparency On Intangibles And Analysts' Stock Pricing Forecasts Indra Abeysekera Discussant: Lai Ping Chai	AUDITING Audit reporting Moderator: Jane Hronsky Audit Committee And Going Concern Reporting Decisions: Australian Evidence Yi Wang, Antony Young Discussant: Jane Hronsky Auditor Responses To Changes In Business Risk: The Impact Of The Global Financial Crisis On Auditors' Behaviour In Australia Elizabeth Carson, Yang Xu, Liwei Jiang, Neil Fargher Discussant: Peter Roebuck Client Importance And Auditor Opinions: International Evidence Gaoguang Zhou, Xindong Zhu Discussant: Nonna Martinov-Bennie	FINANCE Market structure Moderator: Steven LI Malaysian March Towards Industrialisation:firm-level Evidence Of Its Progress From Organisation Capital Perspective Sureshchandra Ramachandra Discussant: Steven LI The Relation Between Market Liquidity And Anonymity In The Presence Of Tick Size Constraints Christine Brown, Astrophel Choo, Sean Pinder Discussant: Imad Moosa Transaction Costs Implied By Leland Option Pricing Models: An Empirical Study Steven LI, Mimi Abdullah Discussant: Raymond Da Silva Rosa
Accounting History Interest Group (SIG2) AGM — Meeting Room 2 Monday 4 July 5.30 pm - 6.00 pm		
Happy Hour - Sponsored by The Institute of Chartered Accountants — Exhibition Hall 2 Monday 4 July 6.00 pm - 7.00 pm		

2011 AFAANZ Conference Technical Program

TUESDAY 5 JULY 8.30 AM - 10.00 AM								
Auditorium 1	Auditorium 1	Meeting Room 1	Meeting Room 2	Meeting Room 3	Meeting Room 4	Waterfront Room 1	Waterfront Room 2	Waterfront Room 3
FINANCIAL ACCOUNTING Earning quality	FINANCE Valuation effects	INTERDISCIPLINARY Accountants in the Community	CORPORATE GOVERNANCE Corporate governance as a control mechanism	FINANCIAL ACCOUNTING Industry studies	PUBLIC /NON-PROFIT Public sector and NFP: A critique	MANAGEMENT ACCTG Management control	CSR Evidence of CSR reporting from other countries and sectors	EDUCATION Teaching methods
Moderator: Brad Potter	Moderator: Robert Faff	Moderator: Rosalind Whiting	Moderator: Elisabeth Dedman	Moderator: Jayne Godfrey	Moderator: Graham Bowrey	Moderator: VG Shridharan	Moderator: Sandra van der Laan	Moderator: Robert Inglis
Accounting Conservatism, Corporate Governance And Political Influence: Evidence From Malaysia	The Impact Of Disclosures Of Financial Distress On The Market Value Of Shares Of Publicly-listed New Zealand Firms	Accountants As Mental Health Workers: The Public Interest In Regional And Remote Areas	Board Evaluation Does Matter: findings From Listed Companies In Singapore	Derivatives Use And Disclosure In The Extractives Industry	'pushing The Boundaries' Versus Identifying The Boundaries:	Management Control Impacts On Creative Attribution Generation In An Innovation Project Setting	Accounting For Income In Business Sustainability	Adopting Appropriate Teaching Models To Develop Knowledge And Skills To Academic Standards In The Accounting Discipline
Nor Farizal Mohammed, Kamran Ahmed, Xu Dong Ji Discussant: Weiyl (Cynthia) Cai	Warwick Anderson, Ava Chang Discussant: Lynn Hodgkinson	Amanda J. Carter, Roger L. Burritt, John D. Pisaniello Discussant: Rosalind Whiting	Phil Hancock, Boon Leng Tan Discussant: Helen Spiropoulos	Michaela Rankin, Jacqueline Birt, Chen Lan Song Discussant: Peter Silhan	Belinda Luke, Kate Kearins, Martie-Louise Verreyne Discussant: Graham Bowrey	Prabhu Sivabalan, Avinash Rugoobur Discussant: Aldonio Ferreira	Mona Abou Taleb, Brian Gibson, Martin Hovey Discussant: Sumit Lodhia	Wahida Zraa, Marie Kavanagh, Todd Hartle Discussant: Robert Inglis
Firm Life Cycle, Accounting Choice And The Value Relevance Of Intangible Assets: The Impact Of Aifrs Implementation Hartini Jaafar, Robert Clift Discussant: Richard Lee	Do Shareholders Gain From Reverse Takeover Transactions? An Analysis Of The Shell Premium Philip Brown, Andrew Ferguson, Peter Lam Discussant: Robert Faff	Accountants In Prison: Reintegrative Or Stigmatic Shaming Steven Dellaportas Discussant: Umesh Sharma	Companies' Use Of Whistle-blowing To Detect Fraud: An Examination Of Corporate Whistle-blowing Policies Gladys Lee, Neil Fargher Discussant: George Tanewski	Extractive Firms And The Value Relevance Of Exploration And Evaluation Expenditures Jacqueline Birt, Teng Zhou, Michaela Rankin Discussant: Andrew Ferguson	The Relationship Between Internal And External Audit In The Public Sector – A Case Study Robyn Pilcher, David Gilchrist, Inderpal Singh Discussant: Nives Botica Redmayne	Non-monetary Collaborative Alliances (nmca) And Control: A Field Study Of An Australian-chinese Alliance Jichao Gui, Jane Baxter, Wai Fong Chua Discussant: William Maguire	Beyond Legitimacy Theory: Sustainability Reporting In The Australian Commonwealth Public Sector Sumit Lodhia, Kerry Jacobs Discussant: Mona Abou Taleb	Improving The Student Experience By Using Accounting Students As Teaching Assistants In Tutorials Paul Myers, Sonia Magdziarz, Darryl Cahill, Meredith Tharapos, Joan Pagonis Discussant: Jenny Kent
Inventory Valuation, Company Value And The Uncertainty Principle Ray McNamara, Simone Kelly, Jasper Verkleij, Whelan Catherine Discussant: Peter Carey	Issuance Of Warrants In Seasoned Equity Offerings – Evidence From Rights Offerings Balasingham Balachandran, Sutharson Kanapathipillai, Chandrasekhar Krishnamurti, Michael Theobald, Eswaran Velayutham Discussant: Quan Gan	Microfinance And Business Development Service Linkages: Synergies For Micro And Small Enterprise Development In Kenya Nzilu Musyoki, Christine Jubb Discussant: Rachel Baskerville	Evidence On The Convergence Of Corporate Governance: Related To Audit Committee Composition Michael Bradbury, Elizabeth Rainsbury, Josefino San Diego Discussant: Elisabeth Dedman	Restoration And Rehabilitation Provisions In The Australian Materials And Energy Sectors; Estimation And Valuation Implications Andrew Ferguson, Andrew Walker Discussant: Andrew Jackson	The Impact Of Ifrs Adoption On Public Sector Financial Statements Kathryn Trewavas, Nives Botica Redmayne, Fawzi Laswad Discussant: Belinda Luke	The Effect Of Superior's Reputation On Budgetary Slack: The Mediating Role Of Subordinates' Lying And Truthfulness - An Experimental Study Vincent Chong, Loy Chanel Discussant: Prabhu Sivabalan	Esg Reporting – Australian Class Actions As A Motivator Daniel Murphy, Dianne McGrath Discussant: Craig Deegan	Living In Lectoria: Does It Affect Student Performance? Dawei Ye, Paul Coram, Jane Hronsky Discussant: Paul Myers

Morning Tea — Exhibition Hall 2
Tuesday 5 July 10.00 am - 10.30 am

Enlivening the Market for Ideas: The Global Regulatory Reform Agenda as Exercise in Symbolism or Substantive Change? - Professor Justin O'Brien — Auditorium 1
Tuesday 5 July 10.30 am - 12.00 pm

2011 AFAANZ Conference Technical Program

TUESDAY 5 JULY 12.00 PM - 1.00 PM			
Meeting Room 1	Meeting Room 2	Meeting Room 3	Meeting Room 4
ACCOUNTING HISTORY Accounting History Forum	CSR CSR Forum	CORPORATE GOVERNANCE Financial Accounting and Corporate Governance Forum	EDUCATION Education forum
Moderator: Margaret Lightbody Imperialism And The Practising Monopoly: Professionalization Anomalies On Accreditation Of Accountants In Sri Lanka, 1941 – 1980 Sarith Ukwatte, Prem W.S. Yapa, Shiela Belamy	Moderator: Sumit Lodhia Corporate Social Responsibility In Islamic Banks: A Study Of Shari'ah Supervisory Board Disclosures And Zakat Disclosures In Malaysian And Indonesian Islamic Banks Amalina Wan Abdullah, Majella Percy, Jenny Stewart	Moderator: Graeme Wines The Effects Of Accounting Regime Change On Labour Cost Disclosures By Australian Companies Sangho Kim, Dennis Taylor	Moderator: Simon Morris Teaching Accounting In New Zealand Secondary Schools: What Is The Relevance? Jordan Taylor, Mary Low, Grant Samkin
Ifrs Harmonization In Australia, Japan And China: An Historical Perspective Wei Lu, Jacqueline Birt, Lanlan Shao	Power And Influence: Using A Social Network Analysis Of Editorial Boards To Rank Accounting Journals Grant Samkin, Jessie Hutchings	Audit Committee Characteristics And Firm Performance During The Global Financial Crisis Husam Aldamen, Keith Duncan, Simone Kelly, Raymond McNmara, Stephan Nagal	A Model To Analyse The Effects Of Virtual Teamwork And Peer Assessment On Student Team Outcomes In Accounting Classes Marie Kavanagh, Leisa Sargent, Natasha Levak, Donella Caspersz
	The Disclosure Of Corporate Social And Environmental-related Governance Practices: Evidence From The Textile And Garments Industry Of Bangladesh Yousuf Kamal, Craig Deegan	Technology, Intellectual Capital Disclosure And Cost Of Capital Yee Meei Lee, Rosalind Whiting	
		Human Rights Performance Reporting: A Study Of Corporations Within Australian Financial Sector M Azizul Islam	

Lunch — Exhibition Hall 2 Tuesday 5 July 1.00 pm - 2.00 pm

2011 AFAANZ Conference Technical Program

TUESDAY 5 JULY 2.00 PM - 3.30 PM								
Auditorium 1	Auditorium 2	Meeting Room 1	Meeting Room 2	Meeting Room 3	Meeting Room 4	Waterfront Room 1	Waterfront Room 2	Waterfront Room 3
FINANCE Issues in superannuation and funds management Moderator: Imad Moosa	FINANCIAL ACCOUNTING New perspectives Moderator: Keryn Chalmers	INTERDISCIPLINARY Accounting and decisionmaking Moderator: Lyn Murphy	CRITICAL PERSPECTIVE Accounting as an instrument Moderator: Brendan O'Connell	TAX Corporate tax: Minimisation and compliance Moderator: Ellie Chapple	CORPORATE GOVERNANCE Corporate governance in diverse entities Moderator: Dianne McGrath	MANAGEMENT ACCTG Management accounting and non-profit making organizations Moderator: Manzurul Alam	AUDITING Audit of Private Firms and Family Ownership Moderator: Gary Monroe	EDUCATION Learning frameworks (1) Moderator: Irene Tempone
Australian Superannuation Outsourcing: Fees, Related Parties And Concentrated Markets Kevin Liu, Bruce Arnold Discussant: Kiran Thapa	Influences Of Firm Characteristics On Accruals Generation And The Accrual Anomaly Brett Govendir, Wells Peter Discussant: Keryn Chalmers	Australian Sell-side Analysts' Use Of Intellectual Capital Information Subhash Abhayawansa, James Guthrie Discussant: Lyn Murphy	Red Queen Takes White Knight: The Commercialization Of Accounting Education In Australia Ted Watts, C.J. McNair, Graham Bowrey Discussant: John Dumay	Corporate Social Responsibility And Tax Aggressiveness: An Empirical Analysis Grant Richardson, Roman Lanis Discussant: Ellie Chapple	An Analysis Of Corporate Governance Practices Of Smaller Listed Companies Kevin Plastow, Gerry Gallery, Natalie Gallery Discussant: Monica Tan	Investigating Customer Performance Measurement In Social Service Not-for-profits Suresh Cuganesan Discussant: Manzurul Alam	Audit Pricing In Private Firms: The Effects Of Family And Foreign Control Shireenjit Johl, Arifur Khan Discussant: Nava Subramaniam	Bridging The Gap Between Tertiary Education And Work: A Model Of Situated Learning In Accountancy Trevor Stanley Discussant: Gerard Hulst
Enhancing Contrarian Strategies: Evidence From Developed Markets Indices Mirela Malin, Graham Bornholt Discussant: Wolfgang Schultze	The Impact Of Integration And Focus On Post-acquisition Performance Sorin Daniliuc, Chris Bilson, Greg Shailer Discussant: David Hay	Strategic Management And The Balanced Scorecard: A Case Study Of A Telecommunication Company Umesh Sharma, Stewart Lawrence, Alan Lowe Discussant: Roger Willett	The Story Of An Intellectual Capital Controversy: Deciding Between Numbers And Narratives John Dumay, Jim Rooney Discussant: Tom Ravlic	Cultural Values And Tax Compliance Behaviours Of Ethnic Operators: A Hofstede Perspective Sue (S.E) Yong, Keith Hooper, Deryl Northcott Discussant: Dean Hanlon	Family Control, Board Structure And Performance: Evidence From An Emerging Economy Mohammad Badrul Muttakin, Arifur Khan, Nava Subramaniam Discussant: Keith Duncan	The Complex And Multifaceted World Of Performance Management In Ngos: A Case Study Poh Chye Paul Yap, Aldonio Ferreira Discussant: Adrian France	Family Firm, Audit Fee And Auditor Choice: Australian Evidence Arifur Khan, Nava Subramaniam Discussant: Gary Monroe	Change In Conception Of Learning: A Missing Ingredient To Support Deep Learning Martin Turner, Rachel Baskerville Discussant: Paul De Lange
The Relationship Between Risk, Capital And Inefficiency: Evidence From Commercial Banks In Asean Abdul Mongid, Izah Mohd Tahir Discussant: Karen Lai	Value Relevance Of Research And Development Expenditure In The Australian Health Care Industry Lorena Mitrone, George Tanewski, Jacqueline Birt Discussant: Indra Abeysekera	The Role Of Accounting Information From Dual-distribution Systems To Reduce Information Asymmetry In Supply Chain Contracting. Mark Wilson, Greg Shailer Discussant: Stewart Lawrence	The Interplay Between Caste And The Emergent Accounting Profession In India Jasvinder Sidhu, Brian West Discussant: Brad Potter	Tax Avoidance And Underleverage Puzzle: Korean Evidence Youngdeok Lim Discussant: Sue (S.E.) Yong	Governance Of Large Family Companies In Traditional And New Economy Industries In India: Effects On Financial Performance Rakesh Pandey, Dennis Taylor, Mahesh Joshi Discussant: Dianne McGrath	Total Quality Management, Non-financial Performance Measures And Business Performance: An Empirical Study Zahirul Hoque, Luz María Marín Vinuesa Discussant: Michael Turner	The Impact Of Voluntary Audit On Credit Ratings And Financial Reporting Quality: Evidence From Uk Private Firms Eisabeth Dedman, Asad Kausar Discussant: Shireenjit Johl	Increasing Student Engagement And Performance In Introductory Accounting Through Student-generated Screencasts James Wakefield, Jessica Frawley, Laurel Dyson, Jonathan Tyler, Andrew Litchfield Discussant: Arabella Volkov

Afternoon Tea — Exhibition Hall 2
Tuesday 5 July 3.30 pm - 4.00 pm

2011 AFAANZ Conference Technical Program

TUESDAY 5 JULY 4.00 PM - 5.30 PM								
Auditorium 1	Auditorium 2	Meeting Room 1	Meeting Room 2	Meeting Room 3	Meeting Room 4	Waterfront Room 1	Waterfront Room 2	Waterfront Room 3
FINANCE Issues in Corporate Finance Moderator: Martin Bugeja	FINANCIAL ACCOUNTING Market effects Moderator: Natalie Gallery	AUDITING Behavioural Auditing Research Moderator: Eric Clubb	ETHICS Miscellaneous tax and ethics topics Moderator: Stewart Lawrence	INTERNATIONAL Contemporary issues in international accounting Moderator: Amalina Wan Abdullah	CORPORATE GOVERNANCE The impact of corporate governance on disclosure practices Moderator: Kevin Plastow	MANAGEMENT ACCTG Performance measurement and control Moderator: Mandy Cheng	CSR Assurance of CSR and employee disclosures Moderator: Subhash Abhayawansa	EDUCATION Learning frameworks (2) Moderator: Anja Morton
The Effect Of Financial Constraints, Investment Policy And Product Market Competition On The Value Of Cash Holdings Howard Chan, Yufei Lu, Hong Feng Zhang Discussant: Martin Bugeja	Discretionary Disclosure In The Presence Of Heuristic Traders Greg Clinch, Sorabh Tomar Discussant: Gerry Gallery	Greenhouse Gas And Energy Audits Under The Newly Legislated Audit Determination: Perceptions Of Initial Impact Nonna Martinov-Bennie, Rochel Hoffman Discussant: Eric Clubb	Can Taxable Income Be Estimated From Financial Reports Of Listed Companies In Australia? Alfred Tran Discussant: Donata Muntean	Factors Influencing Measurement Choices Of Investment Property In The European Union: Does Culture Still Matter Post Ifrs? Sidney Gray, Nicholas Fearnley Discussant: Amalina Wan Abdullah	Are Undisclosed Director Trades Related To Their Remuneration? Australian Evidence Millicent Chang, Jonathan Lock Discussant: Keitha Dunstan	Management Control Systems, Knowledge Sharing And Professional Competency Michelle Phang, VG Shridharan Discussant: Mandy Cheng	How Green Are Climate Change Issues? : An Auditors Perspective Maya Purushothaman, Ross Taplin Discussant: Subhash Abhayawansa	Exploring The Adequacy Of A Model Of Student Attrition As Applied To Business Students: A Qualitative Approach Salina Siddique, Beverley Jackling, Riccardo Natoli Discussant: Tirukumar Thiagarajah
The Effect Of Financial Flexibility And Credit Rating Transitions On Corporate Investment And Financing Decisions Mahmoud Agha Discussant: Daniel Chai	Insightful Insiders? Insider Trading And Stock Returns Around Debt Covenant Violation Disclosures David Lont, Paul Griffin, Kate McClune Discussant: Brett Wheldon	The Influence Of Ethical Conflict And Emotion On Auditors' Inventory Judgments Janne Chung, Jeffrey Cohen, Gary Monroe Discussant: Paul Coram	Market Reactions To The Proposed Resources Rent Tax Philip Brown, Victoria Clout, Andrew Ferguson Discussant: Kay Plummer	Foreign Primary Listings And Earnings Quality Ling Mei Cong, Mitchell Van der Zahn, Greg Tower Discussant: Nicholas Fearnley	The Influence Of Corporate Governance On Management Earnings Forecast Behaviour In A Low Private Litigation Environment Thu Phuong Truong, Keitha Dunstan Discussant: Jodie Nelson	Quantifying The Benefits And Costs Of Conducting Sponsored Clinical Trials In A Publicly Funded New Zealand Hospital Lyn Murphy, Maguire William Discussant: Anne Lillis	Independent Assurance Of Corporate Social Disclosure: Producing "certificates Of Comfort" Or Enhancing Credibility? Sharron O'Neill, Angela Hecimovic, Cornelia Beck Discussant: Maya Purushothaman	A Comparison Of Domestic And International Accounting Students' Academic Performance Using The Goal-efficacy Framework Michelle Phang, Shireenjit Johl, Barry Cooper Discussant: Anja Morton
Asymmetric Effects Of Oil Price Changes On Stock Returns, Risks And Trading Volumes: The Case Of The U.s. Oil And Gas Industry Sunil Mohanty, Aigbe Akhigbe, Tawfeek Al-Khyal, Turki Bugshan Discussant: Mahmoud Agha	Climate Change-related Corporate Governance Information: An Explanation Of The Difference Between The Supply Of And Demand For Such Information Shamima Haque, Craig Deegan, Robert Inglis Discussant: Natalie Gallery	The Relative Importance Of Audit Quality Attributes Alan Kilgore, Renee Radich, Graeme Harrison Discussant: Sarowar Hossain	Perceptions Of The Role Of Apes110 Donata Muntean, Kay Plummer Discussant: Alfred Tran	Insider Disclosure Regulations And Differential Cost Impacts Allan Hodgson, Suntharee Lhaopadchan, Sirimon Treepongkaruna Discussant: Jahangir Ali	Trustee Governance, Director's Background And Voluntary Disclosure: A Survey Of Australian Superannuation Industry Funds Monica Tan, Marie-Anne Cam Discussant: Kevin Plastow	The Association Between Commitment And Social Responsibility: A Structural Equation Model Kirsty Rae, Sands John, Gadenne David Discussant: Dr. Ted Watts	Voluntary Employee Disclosures In Australian Annual Reports Applying Ullmann's Stakeholder Theory Pamela Kent, Carolyn Windsor, Tamara Zunker Discussant: Charl De Villiers	Reaping What You Sow: An Action Research Proposal (model) To Improve The Uptake Of Accounting As A Career Choice Dianne McGrath, Daniel Murphy Discussant: Michelle Phang

Pre-dinner Drinks — Exhibition Hall 1 Foyer
Tuesday 5 July 7.30 pm - 8.00 pm

Conference Dinner — Exhibition Hall 1
Tuesday 5 July 8.00 pm - 11.45 pm