

**PRELIMINARY SCHEDULE OF ACTIVITIES  
INTERNATIONAL ACCOUNTING SECTION  
AAA ANNUAL MEETING  
NEW YORK, NEW YORK - AUGUST 1-5, 2009**

**Saturday, August 1**

**CPE #7            8:00 a.m. – 12:00 p.m.**  
**IFRS-Based Accounting Education**

Presenters: Denise Probert  
Kaplan Schweser

**CPE #14          1:00 p.m. – 5:00 p.m.**  
**IFRS Teaching and Research**

Presenters: Mary Barth, Stanford University, Former IASB Board Member  
Paul Munter, Department of Professional Practice, KPMG, New York  
Donna Street, University of Dayton, IAAER  
Michael Wells, Education Projects — International Accounting Standards Committee  
Foundation  
Katherine Schipper, Professor of Accounting, Duke University and former FASB member

**Sunday, August 2**

**CPE #25          8:00 a.m. – 11:00 a.m.**  
**Fraud: A Global Perspective**

Presenter: Patricia Johnson, Canisium College

**CPE #28          8:00 a.m. – 12:00 p.m.**  
**FASB/IASB Update — Part 1**

Presenters: Mary E. Barth, International Accounting Standards Board  
Thomas J. Linsmeier, Financial Accounting Standards Board

**CPE #34          8:00 a.m. – 12:00 p.m.**  
**Understanding IFRS — US GAAP Differences**

Presenters: Ian Hague, Accounting Standards Board Canada  
Steve Krohn, KPMG US Capital Markets Group  
Cheryl Linthicum, University of Texas at San Antonio and former SEC Academic Fellow  
Paul Munter, KPMG Department of Professional Practice  
Mary Tokar, KPMG International Financial Reporting Group

**CPE #37          1:00 p.m. – 4:00 p.m.**  
**First-time Adoption of International Financial Reporting Standards**

Presenter: Paul Pacter, Deloitte and International Accounting Standards Board

**CPE #44          1:00 p.m. – 4:30 p.m.**  
**FASB/IASB Update — Part 2**

Presenters: Mary E. Barth, International Accounting Standards Board  
Thomas J. Linsmeier, Financial Accounting Standards Board

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 3)*

**CPE #50**      **1:00 p.m. – 5:00 p.m.**

**Islamic Financial Services and its Potential Uses for Accounting Pedagogy**

Presenter: Athar Murtuza, Seton Hall University

**CPE #54**      **1:00 p.m. – 5:00 p.m.**

**Incorporating International Financial Reporting Standards (IFRS) in Intermediate Financial Accounting — How to Proceed**

Presenters: John Brozovsky, Virginia Tech  
Jennifer Edmonds, Virginia Tech  
Rebecca Fay, Virginia Tech  
Patty Lobingier, Virginia Tech

**2:15 p.m.-3:15 p.m. Chairs/Directors Meeting (Hilton)**

**Monday, August 3**

**9:45 – 11:00 a.m.**

#### **Effective Learning Strategies I**

*A Case Research Project on the Transition from U.S. GAAP to IFRS*

Presenter: Christina Ritsema, St Norbert College

*IFRS Immersion.*

Presenter: Mark Crowley, Bridgewater State College

*An In-Class Scavenger Hunt Using Financial Reports from Foreign Companies*

Presenter: Diane Riordan, James Madison University

*IFRS Compliant Real-Time 2-Way AV (Audio/Video) HD (High Definition) Recording Audit of Effective Learning Strategies for Forensic IT Networks of Expert Witnesses Research that Focuses on Investigative Accounting Testimony, & Computer Litigation Support*

Presenters: Avi Rushinek, University of Miami; Sara Rushinek, University of Miami

#### **Research Interactive Session I**

*Accounting Profession in Developing Countries: Accounting Closure in Sri Lanka*

Prem S. Yapa, RMIT University

*An Examination of the Relationship between the Board Role, Ownership Structure and the Delisted Firms—Evidence from Taiwan.*

Chu-Yang Chien, National Yunlin University of Science and Technology; Yuh-Juan Melody Parng, National Yunlin University of Science and Technology and Transworld Institute of Technology ; Chen-Wei Lu, National Yunlin University of Science and Technology

*Analyst Bias, Firm Characteristics and Stock Returns in the Australian Stock Market*

Shibley Sadique, Monash University; Francis In, Monash University; Madhu Veeraraghavan, Monash University

*Identifying Potential Delisting Firms from Board of Directors Perspective in Taiwan Market.*

Yuh-Juan Melody Parng, Transworld Institute of Technology; Chung-Jen Fu, National Yun Lin University of Science and Technology

**10:15 – 11:45 a.m.**

**1.20**      **Contemporary International Accounting Issues 1**

Moderator: Veena Looknanan-Brown, Florida Atlantic University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 4)*

*Does Corporate Governance Predict Future Performance? Evidence from Hong Kong.*  
Yan Leung Cheung, Hong Kong Baptist University; J. Thomas Connelly, Chulalongkorn University; Ping Jiang, University of International Economics and Business; Piman Limpaphayom, Chulalongkorn University

*Service Recovery Strategy by Banks Services: Malaysian Perspective.*

Shaharudin Jakpar, University Malaysia Sarawak; Abu Hassan Md Isa, University Malaysia; Lee Sieng Ming, University Malaysia Sarawak; Junaid M. Shaikh, Curtin University of Technology Sarawak Offshore Campus Malaysia; Mohammad Azmi Othman, University Utara Malaysia

*The Impact of Management Characteristics on Firm Performance.*

Hsiu-Feng Lin, Tunghai University; Jan-Zan Lee, National Taipei University; Shu-Wei Hsu, Tunghai University

*The Operating Performance of Seasoned Equity Offerings Firms: The Evidence from China.*

Hueiling Chen, Graduate Institute of Management, National Taiwan Normal University; Wan-Ling Liao

*Value Information of Corporate Decisions and Corporate Governance Practices.*

Hae-Young Byun, Kangwon National University; Lee-Seok Hwang, Seoul National University; Woo-Jong Lee, Hong Kong Polytechnic University

#### **1.21 How the Adoption of IFRS is Changing the Firms and the Profession**

Moderator: Cheryl Linthicum, The University of Texas at San Antonio

Panelists: Mary Dolson, PricewaterhouseCoopers

D. J. Gannon, Deloitte & Touche

Danita Ostling, Ernst & Young

Mary Tokar, KPMG IFRG

#### **1.22 IFRS 6**

Moderator: Patricia Poli, Fairfield University

*Transition from U.S. GAAP to IFRS: The Case of Deutsche Bank.*

Robert D. Hayes, Tennessee State University; Eva K. Jermakowicz, Tennessee State University

Discussant: Fatima A. Alali, California State University, Fullerton

*International Financial Reporting Standards, Analyst Following, Institutional Infrastructure, and Stock Price Synchronicity around the World.*

Jeong-Bon Kim, Concordia University; Haina Shi, Fudan University

Discussant: Joung W. Kim, Nova Southeastern University

*Trading Volume Reaction to the Earnings Reconciliation from IFRS to U.S. GAAP: Further Evidence.*

Lucy Huajing Chen, Arizona State University; Heibatollah Sami, Lehigh University

Discussant: S. M. Khalid Nainar, McMaster University

#### **1.23 International Auditing Issues 3**

Moderator: Obeua Persons, Rider University

*An Exploratory Study of Chinese Accounting Students' and Auditors' Audit-specific Ethical Reasoning.*

Damon M. Fleming, San Diego State University; Chee W. Chow, San Diego State University; Wenbing Su, Nanjing University

Discussant: Edward N. Balli, Aurora University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 5)*

*Survey Research regarding Internal Controls and Auditing—Comparison between the U.S. and Japanese Firms.*

Kazuyuki Suda, Waseda University; Masumi Nakashima, Fukushima College; Takashi Sasaki, Hitotsubashi University; Shin'ya Okuda, Osaka Gakuin University

Discussant: Mingming Feng, Oklahoma State University

*Cultural Dimension as an Explanatory Variable in Use and Compliance with Internal Auditing Standards in Nineteen Countries.*

Mohammad J. Abdolmohammadi, Bentley University; Gerrit Sarens, Université Catholique de Louvain

Discussant: Mingming Feng, Oklahoma State University

#### **1.24 International Corporate Governance 5**

Moderator: Mari Paananen, University of Hertfordshire

*Does Corporate Credibility Matter in Emerging Markets? Evidence from China.*

Ran Zhang, Peking University; Zabihollah Rezaee, The University of Memphis; Jigao Zhu, Peking University

Discussant: Jiwei Wang, Singapore Management University

*The Relation among Family Management, Outside Directorate Ties and Firm Value.*

Hsiu-Feng Lin, Tunghai University; Jan-Zan Lee, National Taipei University; Yueh-Hung Chen, Tunghai University

Discussant: Hongqi Yuan, Fudan University

*Does Higher Ownership Control Suggest More Bad Influences? Evidence from the Value of Cash Holdings and Cash Dividends in Chinese Listed Firms.*

Yenn-Ru Chen, Department of Accountancy, National Cheng Kung University

Discussant: Rameshwar D. Gupta, Jackson State University

#### **1.25 International Diversification and Cost of Capital**

Moderator: Giorgio Gotti, University of Massachusetts Boston

*Political Connections and the Cost of Equity Capital.*

Narjess Boubakri, HEC Montreal; Omrane Guedhami, University of South Carolina; Dev Mishra, University of Saskatchewan; Walid Saffar, HEC Montreal

Discussant: Wagdy M. Abdallah, Seton Hall University

*International Diversification and Conference Calls: Legal System and Ownership Structure.*

Chen-Lung Chin, National Chengchi University; Yu-Ju Chen, Asia University

Discussant: Elaine Henry, University of Miami

*Accounting Conservatism and Cost of Capital: International Analysis.*

Xi Li, London Business School

Discussant: Giorgio Gotti, University of Massachusetts Boston

#### **1.26 International Evidence on Earnings Management 1**

Moderator: Gordian A. Ndubizu, Drexel University

*The Impact of Tax Unification on Earnings Management.*

Changjiang Lu, Fudan University; Dichu Bao, Fudan University; Jia Wu, University of Massachusetts Dartmouth

Discussant: Joyce van der Laan Smith, University of Richmond

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 6)*

*Stakeholder Influence on Earnings Properties: International Evidence.*

Jana Smith Raedy, The University of North Carolina at Chapel Hill; Wendy Wilson, Southern Methodist University

Discussant: Gia Chevis, Baylor University

*International Evidence on Analyst Monitoring and Earnings Management: The Roles of Corporate Disclosure and National Culture.*

Sam Han, Korea University; Tony Kang, Oklahoma State University; Gerald Lobo, University of Houston; Yong Keun Yoo, Korea University

Discussant: Joyce van der Laan Smith, University of Richmond

**12:00 Noon – 1:45 p.m.**

### **International Accounting Section Luncheon (Ticket Required)**

Speaker: Wayne Carnall, Chief Accountant, Division of Corporation Finance, US Securities and Exchange Commission

**2:00 p.m.– 3:30 p.m.**

### **International Accounting Section Business Meeting**

**3:00 – 4:30 p.m.**

### **Research Interaction Session II**

*Appointment of Political Top Executives and Subsequent Performance and Corporate Governance: Evidence from China's Listed SOEs.*

Fang Hu, City University of Hong Kong; Sidney C. M. Leung, City University of Hong Kong  
*The Impact of Industrial Clusters and Social Networks on Firm Performance in China.*

Anne Wu, National Chengchi University; Sui-Hua Yu, National Chung Cheng University; Jiawen Liang, National Chengchi University

*The Audit Quality of Semiannual Reports: Evidence from Taiwan.*

Ping-Yung Chiu, National Yunlin University of Science and Technology; Ya-Fen Chang, National Yunlin University of Science and Technology; Providence University

*The Joint Determination of Audit Fees, Nonaudit Fees and Earnings Management: Evidence from France*

Julien Le Maux, HEC Montreal

*Defining Assets across IFRS—A Contribution to a Consistent Standard Setting Process.*

Stefanie Schmitz, Goethe-University Frankfurt, Germany; Philipp Eigler, Goethe-University Frankfurt, Germany; Michael Hommel, Goethe-University Frankfurt, Germany

*Employer Expectations of Accounting Undergraduates' Entry-Level Knowledge and Skills in Global Financial Reporting.*

Christopher G. Jones, California State University, Northridge; Rishma Vedd, California State University, Northridge; Sung Wook Yoon, California State University, Northridge

*Empirical Evidences of Correlation between Innovation and Ethical Behavior in the EU Countries Area.*

Massimo Pollifroni, University of Turin

*Analysis on Ethiopian NGOs Reports.*

Padakanti Laxmikantham, Addis Ababa University

*Determinants of Corporate Governance Disclosure in a Developing Market: The Case of Egypt.*

Khaled M. Dahawy, The American University in Cairo; Khaled Samaha, The American University in Cairo

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 7)*

*Earnings Quality and Firm Market Valuation Following the Implementation of Mandatory Accounting Standards in an Emerging Country: The Egyptian Experience.*

Mohamed A. Elbannan, Cairo University

*The Effects of Adopting Mandatory IFRS on Intangibles: French Evidence.*

Corinne Bessieux Ollier, Groupe Sup de Co Montpellier, CEROM, France; Marie Chavent, University of Bordeaux 1; Vanessa Kuentz, University of Bordeaux 1; Elisabeth Walliser, University of Montpellier 1

*Auditor Compensation and Tournament Theory: Empirical Tests on Taiwan Data.*

Yu-Lin Chen, Chung Yuan Christian University; Meichu Huang, Chung Yuan Christian University

*Planning and Control at Hongdou Industrial Stock Company.*

Raef Lawson, Institute of Management Accountants; Jiliang Yang, HKUST (retired)

#### **4:00 – 5:30 p.m.**

##### **3.17 FASB-IASC-SEC Update**

Moderator: Terry D. Warfield, University of Wisconsin

Panelists: Mary Barth, Stanford University

James Kroeker, U.S. Securities and Exchange Commission

Thomas Linsmeier, Financial Accounting Standards Board

##### **3.26 IFRS 7**

Moderator: Bowe Hansen, University of New Hampshire

*The Effect of IFRS Adoption on Balance Sheet Measures and Value Relevance of Accounting Information.*

Shwu Hsing Wu, Tainan University of Technology; Shu-hsing Li, National Taiwan University

Discussant: Marilyn A. Waldron, University of South Australia

*Does an IFRS Impairment Approach Improve the Association between Goodwill Accounting and Firms' Investment Opportunities?*

Keryn Chalmers, Monash University; Jayne M. Godfrey, Monash University; John Webster, Monash University

Discussant: May Zhang, University of Missouri

*IFRS Adoption in Germany Empirical Evidence from 1998–2005.*

Stéphanie Aurélie Hoermanseder; Wu Wien; Alexander Schiebel

Discussant: May Zhang, University of Missouri

##### **3.27 International Corporate Governance 3**

Moderator: Sanjian Bill Zhang, McGill University

*Top Management Turnover, Firm Performance and Government Control: Evidence from China's Listed SOEs.*

Fang Hu, City University of Hong Kong; Sidney C.M. Leung, City University of Hong Kong

Discussant: Minna Yu, Ball State University

*Timeliness of Financial Reporting and Ownership Structure: Evidence from the Emerging Chinese Market.*

Hui Du, University of Houston–Clear Lake; Gaoliang Tian, Xi'An Jiao Tong University;

Fangjun Wang, Xi'An Jiao Tong University

Discussant: Minna Yu, Ball State University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 8)*

*The Dispersion between Profit Sharing Bonus and Dividends: Incentives or Entrenchments?*

Wen-hsin Hsu, National Taiwan University; Stephen Lin, Florida International University

Discussant: Yuansha Li, University of Wisconsin–Parkside

### **3.28 International Evidence on Opportunistic Reporting Behaviors**

Moderator: Lucy Huajing Chen, Arizona State University

*Investor Protection, Ownership Concentration, and Mimicking Repurchases around the World.*

In-Mu Haw, Texas Christian University; Simon SM Ho, University of Macau; Bingbing Hu,

Hong Kong Baptist University; Xu Zhang, University of Macau

Discussant: Wendy Wilson, Southern Methodist University

*Exploring New Areas of Creative Accounting: Empirical Evidence from Sales Manipulation.*

Evangelos P. Koumanakos, University of Ioannina; Dimitris Tzelepis, University of Patras

Discussant: Wendy Wilson, Southern Methodist University

*Empirical Examination of Association between Earnings Quality and Corporate Governance*

*Bonding: Evidence from PRC Primary foreign Listing Firms.*

Ling Mei Cong, Curtin University of Technology; J-L. W. Mitchell Van der Zahn, Curtin

University of Technology; Alistair Brown, Curtin University of Technology; Greg Tower, Curtin

University of Technology

Discussant: Lucy Huajing Chen, Arizona State University

## **Tuesday, August 4**

### **8:45 a.m.– 9:45 a.m. Tuesday Plenary Session**

Speaker: Sir David Tweedie, Chairman, International Accounting Standards Board

The Financial Crisis and Regulatory Arbitrage – A real-world stress-test of accounting standards

### **9:45 a.m. – 11:00 a.m.**

#### **Emerging and Innovative Research Session**

*Cost Accounting Methods on Mexican Small and Medium Enterprises*

Presenters: Yaneli Cruz, Instituto Tecnológico Autónomo de México; Ana Diaz, Instituto

Tecnológico Autónomo de México; Virginia Kalis, Instituto Tecnológico Autónomo de México

*Ethical Relativism and Disciplinary Actions: The Mexican Code of Ethics*

Presenter: Esperanza Huerta, University of Texas at El Paso

*Understanding Currency Translation and Hedging*

Presenters: Susan Sorensen, University of Houston–Clear Lake

#### **Research Interaction Session III**

*Rugged Landscapes: Identifying ‘K and N’ Values for Global and Mid-Tier Professional Firms in the U.K.*

Rachel F. Baskerville, University of Exeter; Kevin McMeeking, University of Exeter

*Loss of an Auditor’s Reputation and Client Stock Price Reactions: Evidence from Japan.*

Yoshihiro Sakuma, Fuji University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 9)*

*The Choice of Joint-Auditors and Earnings Quality: Evidence from French Listed Companies.*  
Sophie Marmousez, HEC Montreal

*The Effects of Audit Partner Pre-Client Experience on Earnings Quality and Perceptions of Earnings Quality: Evidence from Taiwan.*

Wuchun Chi, National Chengchi University; Linda Myers, University of Arkansas; Thomas Omer, Texas A&M University; Hong Xie, Syracuse University

*Corporate Social Responsibility Disclosure in the Islamic Bank Annual Reports.*

Sofyan Syafri Harahap, Trisakti University; Abul Hassan, Markfield Institute of Higher Education

*Predictive Ability and Stock Price Informativeness of Segment Reporting Disclosures of Companies Listed in the Stock Exchange of Thailand.*

Narongrit Chansuwan, Rajamangala University of Technology, Phra Nakhon; Visarut Sribunnak, Chulalongkorn University

*An Investigation of Capital Market Reactions of Quoted French Banks to Pronouncements on IAS 39.*

Nessrine Ben Hamida, ISC Paris

*The Quality of Financial Reporting in China.*

Min Wu, The University of Hong Kong; Xia Wang, East China Normal University

*The Role of Conditional Conservatism and Debt Contract Conditions in Accruals Models: Evidence from the Chinese Stock Market.*

Wei Ting, Chung Yuan Christian University; Sin-Hui Yen, Tamkang University; Chien-Liang Chiu, Tamkang University

### **10:15 – 11:45 a.m. Concurrent Sessions**

#### **4.0. Integrating IFRS: Ernst & Young Academic Resource Center**

Moderator: Catherine Banks, Ernst & Young

Panelists: Tim Eaton, Miami University of Ohio

Jana Raedy, The University of North Carolina at Chapel Hill

Irene Wiecek, University of Toronto

#### **4.2 Accounting Education: The Impact of Globalization**

Moderator: Belverd E. Needles, Jr., Vice President–Education Elect, AAA; DePaul University

Panelists: Mark Allison, Chairman, International Accounting Education Standards Board (IAESB)

Kazuo Hiramatsu, Vice President–International Elect, AAA Kwansai Gakuin University

Gary Sunden, Vice President–Education, International Association for Accounting Education and Research (IAAER); University of Washington

Michael Wells, International Accounting Standards Board (IASB)/IASC Foundation, Director, IFRS Education Initiative

#### **4.3 IFRS in the United States? A Research Analysis of Economic and Policy Considerations**

Moderator: Tom Linsmeier, FASB

Panelists: Luzi Hall, University of Pennsylvania

Ray Pfeiffer, University of Massachusetts and former FASB Research Fellow

Peter Wysocki, Massachusetts Institute of Technology

#### **4.27 IFRS 2**

Moderator: Picheng Lee, Pace University

*Who Benefits from the Adoption of IFRS?*

Shin'ya Okuda, Osaka Gakuin University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 10)*

- Discussant: Norbert Tschakert, San Diego State University  
*Could IFRS Replace U.S. GAAP? A Comparison of Earnings Attributes and Informativeness in the U.S. Market.*  
Elizabeth A. Gordon, University of Pennsylvania, Temple University; Bjorn N. Jorgensen, University of Colorado at Boulder; Cheryl L. Linthicum, The University of Texas at San Antonio
- Discussant: Norbert Tschakert, San Diego State University  
*Earnings Quality Effects of Mandatory IFRS Adoption.*  
Juan Manuel García Lara, Universidad Carlos III de Madrid; Beatriz García Osma, Universidad Autónoma de Madrid; Peter F. Pope, Lancaster University
- Discussant: Joseph E. Trainor, Florida Atlantic University

#### **4.28 IFRS 3**

- Moderator: Eva K. Jermakowicz, Tennessee State University  
*How Do Foreign Retail Investors React to Global IFRS Adoption?*  
Ulf Brüggemann, Lancaster University; Holger Daske, University of Mannheim; Carsten Homburg, University of Cologne; Peter F. Pope, Lancaster University
- Discussant: Gary Entwistle, University of Saskatchewan  
*Do IFRS Improve Comparability of Reported Financial Information?*  
Wing Yue Yip, The Chinese University of Hong Kong; Danqing Young, The Chinese University of Hong Kong
- Discussant: Ramesh Narasimhan, Montclair State University  
*The Impact of IFRS Adoption and Corporate Governance Principles on Transparency and Disclosure: The Case of Istanbul Stock Exchange.*  
Mine Aksu, Sabanci University; Hassan Espahbodi, Western Illinois University
- Discussant: Ramesh Narasimhan, Montclair State University

#### **4.29 International Corporate Governance 6**

- Moderator: Fouad K. AlNajjar, Baker Center for Graduate Studies  
*State Policies, Ownership, and Firm Value: The Evidence of the State-Controlled Listed Firms in China.*  
Li Cheng, National Cheng Kung University; Yenn-Ru Chen, National Cheng Kung University; Jeng-Ren Chiou, National Cheng Kung University; CF Lee, Rutgers University
- Discussant: Thomas M. Carment, Rogers State University  
*Ownership Concentration, Foreign Institutional Investors and Default, Operating and Market Risk of the Firms.*  
Cheng-Li Huang, Tamkang University; Wei Ting, Chung Yuan Christian University
- Discussant: Stephen Brian Salter, The University of Texas at El Paso  
*The Impact of Chilean Firms' Ownership Structures on Performance and Disclosure Levels.*  
Veronica Pizarro, Universidad de Chile; Sakthi Mahenthiran, Butler University; David Cademartori, Pontificia Universidad Católica Valparaíso; Roberto Curci, Butler University
- Discussant: Susan B. Anders, St. Bonaventure University

#### **4.30 International Evidence on Managerial Compensation 1**

- Moderator: Paul V. Dunmore, Massey University  
*Effects of Political Connections on Market Performance and Executive Compensation: Evidence from Chinese Public Markets.*  
Shujun Ding, York University; Chunxin Jia, Peking University; Xiang Li, University of Saskatchewan; Zhenyu Wu, University of Saskatchewan

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 11)*

Discussant: Tom Lechner, The University of Utah  
*Firm Characteristics and Adoption of Equity-Based Compensation: Preliminary Evidences from China.*

Yufang Qiu, Tsinghua University & CSRC; Chunlai Ye, Boston University

Discussant: Tom Lechner, The University of Utah

**10:15 – 11:45 a.m.**

#### **New Scholars Concurrent Sessions**

*The Impact of Industry Concentration on the Market's Ability to Anticipate Future Earnings: International Evidence.*

In-Mu Haw, Texas Christian University; Bingbing Hu, Hong Kong Baptist University; Jay Junghun Lee, Hong Kong Baptist University; Woody Wu, The Chinese University of Hong Kong

Senior Faculty Mentor: Heibatollah Sami, Lehigh University

*The Provision of Incentives and the Impact of National Culture.*

Andreas Feichter, Vienna University of Economics and Business Administration

Senior Faculty Mentor: Timothy S. Douplik, University of South Carolina

*The Determinants and Consequences of Higher IFRS Compliance Following Mandatory IFRS Adoption in Emerging Markets.*

Francesco Bova, University of Toronto

Senior Faculty Mentor: Raynolde Pereira, University of Missouri–Columbia

*Can Market Effects of Mandatory IFRS Adoption be Attributed to Quality Effects or Convergence Effects?*

Lijie Yao, Tsinghua University

Senior Faculty Mentor: Ole-Kristian Hope, University of Toronto

*Foreign Private Issuers Exempted from Filing with the SEC and Markets Reactions.*

Giorgio Gotti, University of Massachusetts Boston; Stacy Mastrolia, University of Tennessee

Senior Faculty Mentor: Ole-Kristian Hope, University of Toronto

*Earnings Management Contagion in Multinational Corporations.*

Christof Beuselink, Tilburg University; Marc Deloof, Antwerp University and Universite

Catholique de Louvain; Ann Vanstraelen, Antwerp University and Maastricht University

Senior Faculty Mentor: Carol Ann Frost, University of North Texas

**2:00 p.m.– 3:30 p.m.**

#### **5.3 IFRS, Convergence, and Accounting Research**

Moderator: Wayne B. Thomas, The University of Oklahoma

Panelists: A. Rashad Abdel-khalik, University of Illinois at Urbana–Champaign

Ray Pfeiffer, University of Massachusetts Amherst

Hollis Skaife, University of Wisconsin–Madison

Marco Trombetta, Instituto de Empresa

#### **5.25 Contemporary International Accounting Issues 2**

Moderator: Humberto Rito Ribeiro, De Montfort University

*Accountants and Actuaries: The Tower of Babel.*

Cameron K. J. Morrill, University of Manitoba; Janet B. Morrill, University of Manitoba; Kevin Shand, University of Manitoba

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## International Accounting Section, AAA Annual Meeting

### Preliminary Schedule of Activities *(continued from page 12)*

*Disclosure Quality and Corporate Governance in a Context of Controlling versus Minority Shareholder Agency Conflict.*

Chiraz Ben Ali, University Paris Dauphine

*Manager Compensation and Capital Structure: The Nonlinear Effect of Debt on Manager Pay.*

Chao-Jung Chen, Chung Yuan Christian University; Chung-Yuan Hsu, National Chengchi University

*Political Connections and Accounting Conservatism: Evidence from Malaysia.*

Yuyun A. Sejati, Western Illinois University

*The Impact of IFRS on International Financial Analysis: The Significance of Country*

*Differences in a Comparative Study of U.K., Australian, Dutch, French, German and Swedish Companies.*

Niclas Hellman, Stockholm School of Economics; Sid Gray, The University of Sydney; Richard D. Morris, The University of New South Wales; Axel Haller, The University of Regensburg

#### 5.26 IFRS 1

Moderator: Christopher D. Hodgdon, University of Vermont

*The Impact of Introducing Estimates of the Future on the International Comparability of Earnings Expectations.*

Christina Dargenidou, University of Exeter; Stuart McLeay, University of Wales

Discussant: Christopher D. Hodgdon, University of Vermont

*The Economic Impact of IFRS Adoption on Default Risk.*

Andreas Charitou, University of Cyprus; Irene Karamanou, University of Cyprus; Neophytos Lambertides, University of Aston

Discussant: Christopher D. Hodgdon, University of Vermont

*Funding the Development and Maintenance of International Financial Reporting Standards.*

Robert K. Larson, University of Dayton; Sara York Kenny, World Bank Group, International Finance Corporation

Discussant: Gary Entwistle, University of Saskatchewan

#### 5.27 International Diversification

Moderator: Shifei Chung, Rowan University

*Board Composition and Firm International Diversification.*

Tsun-Jui Hsieh, Providence University; Yu-Ju Chen, Providence University

Discussant: Joung W. Kim, Nova Southeastern University

*The Association between International Diversification and Industrial Diversification and CEOs Long-Term Compensation.*

Hwei Cheng Wang, Alabama A&M University; Howard Lawrence, The University of Mississippi; Joseph L. Balloun, Argosy University

Discussant: Surjit Tinaikar, University of Florida

*International Diversification and Management Earnings Guidance.*

Don Herrmann, Oklahoma State University; Tony Kang, Oklahoma State University; Joung Kim, Nova Southeastern University

Discussant: Donald E. Wygal, Rider University

#### 5.28 International Evidence on Corporate Disclosure

Moderator: Stephen R. Goldberg, Grand Valley State University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 13)*

*Asset Write-Offs in Private Firms—The Case of German SMEs.*

Discussant: Andrea Szczesny, University of Frankfurt; Aljosa Valentincic, University of Ljubljana  
Khaled Dahawy, The American University in Cairo

*Environmental Disclosure Incentives in a Global Setting: An Empirical Investigation.*

Discussant: Gary F. Peters, University of Arkansas; Andrea M. Romi, University of Arkansas

Discussant: Paul Polinski, University of Illinois

*Adaptability of Fair Value Accounting in China: Assessment of an Emerging Economy  
Converging with IFRS.*

Discussant: Songlan Peng, York University; Kathryn Bewley, York University

Discussant: Paul Polinski, University of Illinois

### **5.29 International Standards: On the Road to Convergence**

Moderator: Charles H. Calhoun III, University of North Florida & IAESB CAG Chair

Panelists: Stephenie Fox, Technical Director, International Federation of Accountants

Jan Munro, International Ethics Standards Board for Accountants

Arnold Schilder, Chair, International Auditing and Assurance Standards Board

### **5.30 Standard Setting Issues across Countries**

Moderator: Jing Lin, St. Joseph's University

*A Word of Two Translations: The Case of Assurance.*

Rong-Ruey Duh, National Taiwan University; Hsiao-Lun Lin, National Taiwan University

Discussant: Aida Sy, Manhattan College

*Resistance and Confusion in International Accounting Standards Setting: The Case of the  
Chinese Approach to Accounting for Business Combinations.*

C. Richard Baker, Adelphi University; Yuri Biondi, CNRS CERAG Grenoble; Quisheng Zhang,  
Beijing Jiaotong University

Discussant: Aida Sy, Manhattan College

*The Economic Consequences of Using English in the Annual Report.*

Michael Erkens, HEC Paris; Thomas D. Jeanjean, HEC Paris; Hervé Stolowy, HEC Paris

Discussant: Jing Lin, St. Joseph's University

**3:00 – 4:30 p.m.**

### **Effective Learning Strategies II**

*An IFRS-enhanced Accounting Curriculum Using Dual Reporting of IFRS and U.S.-GAAP: A  
Learner-Centered Approach*

Presenters: Angela Hwang, Eastern Michigan University; Steve Lin, Florida International  
University

*Foreign Currency—Integrate a Current Events Assignment*

Presenter: Christie Johnson, Montana State University

### **Research Interaction Session IV**

*An Examination of the Valuation Properties of Earnings and Book Values Reported under IAS,  
Tax-Based Accounting and U.S. GAAP*

Li Li Eng, Missouri University of Science and Technology; Li Sun, Ball State University;

Thanyaluk Vichitsarawong, Chulalongkorn University

*(continued on page 15)*

## International Accounting Section, AAA Annual Meeting

### Preliminary Schedule of Activities *(continued from page 14)*

*International Spillovers of Auditor Credibility Impairment: The Evidence from the U.S. and Japanese Audit Failures.*

Fumiko Takeda, University of Tokyo; Yoshie Saito, Georgia College & State University

*Investor Protection, Corporate Governance and Valuation: Evidence from Cross-Listed Firms.*

Changjiang Lu, Fudan University; Chao Chen, Fudan University; Xianhua Zhou, Central

University of Finance and Economics, Beijing; Kemin Wang, Fudan University

*Cultural Effects on Business Students' Ethical Decisions: Chinese versus American Comparison*

Sherry F. Li, Rider University; Obeua Persons, Rider University

#### 4:00 p.m. – 5:30 p.m.

##### **6.1 Global Corporate Governance Issues**

Moderator: Shirley J. Daniel, U.S. Perspective

Panelists: Christina Ahmadjian, Japan

Masahiko Aoki, Japan

Sid Gray, Australia and the U.K.

Amy Lau, Hong Kong and Taiwan

Klaus Macharzina, Germany

Lee Radebaugh, U.S. and Latin America

Jaeyong Song, Korea

##### **6.17 Effects of Implementing IFRS**

Moderator: Robert Rambo, Providence College

*Why Do Countries Adopt International Financial Reporting Standards?*

Karthik Ramanna, Harvard Business School ; Ewa Sletten, Massachusetts Institute of Technology

Discussant: Tom Lechner, The University of Utah

*A Survey of IFRS Accounting Choices: Learning from European Firms that Used U.S. GAAP prior to IFRS.*

Angela L. J. Hwang, Eastern Michigan University; Steve Lin, Florida International University

Discussant: Steve Crawford, Rice University

*Implementation of International Financial Reporting Standards and the Quality of Financial Statement Information.*

George Iatridis, University of Thessaly, Department of Economics & Public Oversight Board, Ministry of Finance and Economics, Greece

Discussant: Mary L. Fischer, The University of Texas at Tyler

##### **6.26 Cross-Listing 1**

Moderator: Heli Marjut Hookana, Turku School of Economics

*The Impact of Sarbanes-Oxley on the Accounting Quality of Firms Cross-Listed in the U.S. versus the U.K.*

Jaywon Lee, Korea Advanced Institute of Science and Technology (KAIST)

Discussant: Lisa Eiler, University of Oregon

*Why Do Firms Cross-List? The Flip Side of the Issue.*

Andreas Charitou, University of Cyprus; Christodoulos Louca, University of Duham

Discussant: Siqi Li, Santa Clara University

*Accounting Disclosure Quality and Synergy Gains: Evidence from Cross-Border Mergers and Acquisitions.*

Lisa Eiler, California State University, Fullerton

Discussant: Siqi Li, Santa Clara University

*(continued on page 16)*

## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 15)*

#### **6.27 International Auditing Issues 1**

Moderator: Filomena M. Cantoria, University of Guam

*The Effects of Section 404 of Sarbanes-Oxley Act of 2002 on the Audit Fees of Foreign Firms Listed on U.S. Exchanges.*

Kam C. Chan, Pace University; Rudy A. Jacob, Pace University; Picheng Lee, Pace University; Gim S. Seow, University of Connecticut

Discussant: Changjiang Wang, Florida International University

*The Relation of Corporate Executives with Audit Experience and the Value-relevance of Accounting Information.*

Ruey-Dang Chang, National Sun Yat-sen University; Ching-Ping Chang, National Sun Yat-sen University; Yee-Chy Tseng, Tainan University of Technology; Yu-Cheng Chen, National Chung Hsing University

Discussant: Naoyuki Kaneda, Gakushuin University

*Audit Opinions and Legal Environments: An International Investigation.*

Tony Kang, Oklahoma State University; Inder K. Khurana, University of Missouri–Columbia; Yong Keun Yoo, Korea University

Discussant: Gia Chevis, Baylor University

#### **6.28 International Corporate Governance 4**

Moderator: Ramesh Narasimhan, Montclair State University

*Political Influence, Corporate Governance and Financial Reporting Quality: Evidence from Companies in Malaysia.*

Fairuz Salleh, Universiti Kebangsaan Malaysia; Paul V. Dunmore, Massey University

Discussant: Ramesh Narasimhan, Montclair State University

*Corporate Governance, Ownership Structure and Internationalization.*

Yu-Ju Chen, Providence University; Tsun-Jui Hsieh, Providence University

Discussant: Paul V. Dunmore, Massey University

*The Effect of Accounting Standards on Big Bath Behavior in the Context of CFO Replacements in Germany.*

Utz Schaeffer, WHU - Otto Beisheim School of Management; Jan-Philipp Luedtke, WHU - Otto Beisheim School of Management; Diedrich Bremer, WHU - Otto Beisheim School of Management

Discussant: Judy K. Beckman, University of Rhode Island

#### **6.29 International Evidence on Accounting Conservatism**

Moderator: Alireza Daneshfar, University of New Haven

*Accounting Conservatism and Bondholder-Stockholder Conflicts: International Evidence.*

Hyun A. Hong, University of Southern California; Mingyi Hung, University of Southern California; Jieying Zhang, University of Southern California

Discussant: Giorgio Gotti, University of Massachusetts Boston

*The Earnings-Sensitivity Difference as an Indicator of Asymmetric Timeliness: Evidence from U.K. Earnings Components.*

Wen-hsin Hsu, National Taiwan University; John O'Hanlon, Lancaster University; Ken Peasnell, Lancaster University

Discussant: Giorgio Gotti, University of Massachusetts Boston

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 16)*

*Role of Conservative Accounting: Evidence from Connected Transactions in Hong Kong.*  
Yuying Xie, University of Hong Kong; Amy Lau, University of Hong Kong; Liu Zheng,  
University of Hong Kong

Discussant: Sang-Kyu Lee, Western New England College

#### **6.30 International Evidence on Corporate Transparency**

Moderator: Ian P. N. Hague, Accounting Standards Board Canada

*Corporate Governance and Disclosure: An International Study.*

Michael Gruening, European University Viadrina Frankfurt (Oder); Juergen Ernstberger,  
Ruhruniversität Bochum

Discussant: Mostafa M. Maksy, Northeastern Illinois University

*Transparency, Liquidity, and Valuation: International Evidence.*

Mark Lang, The University of North Carolina at Chapel Hill; Karl Lins, The University of Utah;

Mark Maffett, The University of North Carolina at Chapel Hill

Discussant: Carolyn M. Callahan, The University of Memphis

*Transparency, Ownership, and Financing Constraints in Private Firms.*

Ole-Kristian Hope, University of Toronto; Wayne Thomas, The University of Oklahoma;

Dushyant Vyas, University of Toronto

Discussant: Carolyn M. Callahan, The University of Memphis

#### **6.40 African Accounting**

Moderator: Aida Sy, Manhattan College

*Colonial Heritage and the Accounting Profession in Nigeria.*

Chibuiké U. Uche, Humboldt University Berlin

*The Evolution of the Accounting Profession In Egypt.*

Shawki M. Farag, The American University in Cairo

*Insight into the Accounting Regulation and Financial Reporting System in Angola.*

Sara Cabrito, Universidade Nova de Lisboa and Banco Santander; Leonor Ferreira, Universidade

Nova de Lisboa

## **Wednesday, August 5**

**9:45 – 11:00 a.m.**

### **Effective Learning Strategies III**

*Enhancing Student Learning Through a European Study Tour: Feedback From Instructors and Students*

Presenter: Jacqueline L. Birt, Monash University

*The Development and Implementation of an Enlivened "Stand Alone" IFRS Course*

Presenter: Mark Holtzblatt, Roosevelt University

*Using Collaborative Classrooms to Teach Accounting Using International Faculty and Students*

Presenters: Neil Marriott, University of Winchester; Pru Marriott, University of Winchester

*Utilizing the Theme of Fraud in the International Arena in Intermediate Accounting*

Presenter: Patricia Johnson, Canisius College

*(continued on page 18)*

## **International Accounting Section, AAA Annual Meeting** **Preliminary Schedule of Activities** *(continued from page 17)*

### **Research Interaction Session V**

*A Comparison of U.S. and European Policies on Limiting Accountant's Liability through Engagement Letters.*

Alan Reinstein, Wayne State University; Patricia Lobinger, University of Michigan–Dearborn; Brian P. Green, University of Michigan–Dearborn

*Analyst Forecast Accuracy and Firm Layers in Affiliated Business Groups: Local and Foreign Analysts.*

Yu Ju Chen, Asia University; Chen Lung Chin, National Chengchi University  
*Consequences of IFRS Adoption: Work in Progress.*

Syed Kashif Raza Zaidi, The University of Texas at El Paso

*Factors Influencing the Transition of Standard-Setters in Mexico.*

Esperanza Huerta, The University of Texas at El Paso; Stephen B. Salter, The University of Texas at El Paso

*Globalization and Multinational Auditing: The Case of the PwC Audits of Gazprom, Russia.*

Anna Alon, University of Central Florida; Peggy Dwyer, University of Central Florida

*Impact of Accounting Reforms, CG Compliance Reporting and Disclosure Intensity on Value Relevance of Accounting Numbers in ISE.*

Mine H. Aksu, Sabanci University; Ayse Tansel Cetin, Gebze Technology Institute; Can Simga Mugan, Middle East Technical University

*Performance Indicators in U.K. Universities.*

Bala Kanagasabai Balachandran, London School of Economics; Indrani Balachandran, Canterbury Christ Church University

*Are Our Students SAPHE? An Analysis of Students' Awareness of Personal Finance in Higher Education—A Welsh, English and Northern Irish Perspective.*

Pru Marriott, University of Winchester; Neil Marriott, University of Winchester; Julia Burgess, University of Winchester; Michael Pogue, University of Ulster

**10:15 – 11:45 a.m.**

### **7.30 International Auditing Issues 2**

Moderator: Jenice J. Prather-Kinsey, University of Missouri

*Auditor Failure and Market Reactions: Evidence from China.*

Sharad Asthana, The University of Texas at San Antonio; Heibatollah Sami, Lehigh University; Zhongxia Shelly Ye, Kennesaw State University

Discussant: Cynthia Chia-hui Chen, Providence University

*The Insurance Effect of Audit Service in a Regulated Market: A Case Analysis of Big 4 Clients in China.*

Feng Liu, Sun Yatsen University; Xijia Su, City University of Hongkon; Minghai Wei, Sun Yatsen University

Discussant: Veena Looknanan-Brown, Florida Atlantic University

*Audit Fees, Family Ownership and Board Composition.*

Sandra Ho, The Hong Kong Polytechnic University; Ferdinand Gul, The Hong Kong Polytechnic University

Discussant: Veena Looknanan-Brown, Florida Atlantic University

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## **International Accounting Section, AAA Annual Meeting** **Preliminary Schedule of Activities** *(continued from page 18)*

### **7.31 International Evidence on Analyst Activity**

- Moderator: Siva Nathan, Georgia State University  
*The Impact of China's Adoption of New Accounting Standards on Analysts' Forecast Accuracy—An IFRS Study.*  
Jing Lin, St. Joseph's University; Pervaiz Alam, Kent State University
- Discussant: Siva Nathan, Georgia State University  
*Product Market Power and Analyst Forecasting Activity.*  
Bingbing Hu, Hong Kong Baptist University
- Discussant: Jing Lin, St. Joseph's University  
*IFRS Adoption, Analysts and Institutional Setting.*  
John Preiato; Philip Brown, University of Western Australia; Ann Tarca, University of Western Australia
- Discussant: Siva Nathan, Georgia State University

### **7.32 International Evidence on Earnings Management 2**

- Moderator: Christina Dargenidou, University of Exeter  
*The Impact of Fiscal Support on Earnings Management: Evidence from Equity Offerings in China.*  
Guanming He, Nanyang Technological University, Singapore
- Discussant: Christina Dargenidou, University of Exeter  
*Religion and Discretionary Accounting Choice.*  
Rahayu Abdul Rahman, Massey University; Asheq Razaur Rahman, Massey University; Stephen Courtenay, Massey University
- Discussant: John D. Rossi, Moravian College  
*Privatization of State Owned Enterprises and Earnings Management.*  
Charles J. P. Chen, China Europe International Business School; Jun Du, The Hong Kong Polytechnic University; Xijia Su, City University of Hong Kong
- Discussant: Susan S. C. Muzorewa, Morgan State University

### **7.33 International Evidence on Managerial Compensation 2**

- Moderator: Steve W. J. Lin, Florida International University  
*CEO Quality, Corporate Governance and CEO Compensation.*  
Reza Monem, Griffith University
- Discussant: Steve W. J. Lin, Florida International University  
*Market-Oriented Reform, Firm Performance and Executive Compensation in Chinese State-Owned Enterprises.*  
Fang Hu, City University of Hong Kong; Weiqiang Tan, City University of Hong Kong; Qingquan Xin, Chongqing University, China; Sixian Yang, City University of Hong Kong
- Discussant: Ahmed Ebrahim, SUNY at New Paltz  
*Stock-Based Compensation in a Concentrated Ownership Setting: An Empirical Investigation.*  
Chen-lung Chin, National Chengchi University; Jia-Wen Liang, National Chengchi University
- Discussant: Ahmed Ebrahim, SUNY at New Paltz

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 19)*

#### **7.34 International Evidence on Value Relevance of Accounting Information**

Moderator: Brandon Michael Duck, Southeastern University

*The Impact of Market Crashes on Information Values of Earnings Components: Evidence from the Asian Financial Crisis.*

Jong-Hag Choi, Seoul National University; Jeong-Bon Kim, Concordia University; Jay Junghun Lee, Hong Kong Baptist University

Discussant: Shirley A. Hunter, Tufts University

*Changes in the Value Relevance of Financial Information upon IFRS Adoption.*

Keryn G. Chalmers, Monash University; Greg Clinch, University of Melbourne; Jayne M. Godfrey, Monash University

Discussant: Shirley A. Hunter, Tufts University

*The Cross-Country Comparability of IFRS Earnings and Book Values: Evidence from Accounting-Based Valuation Models.*

Thorsten Sellhorn, WHU - Otto Beisheim School of Management; Hollis A. Skaife, University of Wisconsin–Madison

Discussant: Brandon Michael Duck, Southeastern University

#### **2:00 – 3:30 p.m.**

#### **8.3 Teaching Accounting in Time of Harmonization of Financial Standards**

Moderator: Victoria Krivogorsky, San Diego State University

Presentation: *IFRS and Teaching Financial Statement Analysis.*

Presenter: Paul André, ESSEC

Presentation: *Reform of the Accounting Education and Accounting Profession in Italy: Mixing Up IFRS with National Accounting Rules.*

Presenter: Roberto Di Pietra, School of Economics, University of Siena

Presentation: *Teaching IFRS: Challenge or Opportunity?*

Presenter: Wolfgang Dick, ESSEC

Presentation: *Local GAAP and IFRS: Impact on Teaching.*

Presenter: George Iatridis, University of Thessaly

Presentation: *Teaching IFRS to Business Majors in the New European Higher Education Space.*

Presenter: Jose Luis Uceda, Universidad Autónoma de Madrid

#### **8.28 Accounting Harmonization**

Moderator: Aida Sy, Manhattan College

*Does Convergence of Different Domestic GAAPs Reduce Investors' Limited Attention Bias?*

Sabrina S. Chi, University of California, Irvine

Discussant: Aida Sy, Manhattan College

*Do Harmonized Accounting Standards Lead to Harmonized Accounting? German-Italian Evidence.*

Stefano Cascino, University of Naples Federico II and University of Catanzaro Magna Graecia; Joachim Gassen, Humboldt University of Berlin

Discussant: Kathryn Bewley, York University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 20)*

*Firm Incentives, Institutional Complexity and the Quality of "Harmonized" Accounting Numbers.*  
Helena Isidro, City University London; Ivana Raonic, City University London

Discussant: Nolan Kido, University of Hawaii at Manoa

#### **8.29 Cross-Listing 2**

Moderator: Keryn G. Chalmers, Monash University

*What Drives the Earnings Quality of Firms that Cross-list in the European Markets?*  
Christina Dargenidou, University of Exeter; Aziz Jaafar, University of Wales; Stuart McLeay, University of Wales

Discussant: Ronald Guidry, Illinois State University

*The Effect of Cross-Listing on Insider Trading Profits.*

Millicent Chang, The University of Western Australia; Ross Corbitt, The University of Western Australia

Discussant: Ronald Guidry, Illinois State University

*Tax-Induced Relations between Excess Volume and Excess Returns on ADR Ex-Dividend Days.*  
Bi-Huei Tsai, National Chiao Tung University; I-Chih Chen, Department of Management Science, College of Management

Discussant: Keryn G. Chalmers, Monash University

#### **8.30 IFRS 4**

Moderator: Heibatollah Sami, Lehigh University

*Economic Consequences of the German Reforms on the Enforcement of IFRS.*

Juergen Ernstberger, Ruhr-University Bochum; Michael Stich, University of Regensburg; Oliver Vogler

Discussant: Steohen R. Goldberg, Grand Valley State University

*The Effects of Auditor Choice, Auditing Standards, Industry, and U.S. Listing on Disclosures of Critical Judgments and Estimation Uncertainty: A Study of IFRS Companies.*

Christopher D. Hodgdon, The University of Vermont; Susan B. Hughes, The University of Vermont

Discussant: Mari Paananen, University of Hertfordshire

*Challenges for Implementation of Fair Value Accounting in Emerging Markets: Evidence from IFRS Adoption in China.*

Xianjie He, Shanghai University of Finance and Economics; TJ Wong, The Chinese University of Hong Kong; Danqing Young, The Chinese University of Hong Kong

Discussant: Mari Paananen, University of Hertfordshire

#### **8.31 International Accounting Education Standards: The Next Steps**

Moderator: Charles H. Calhoun III, University of North Florida & IAESB CAG Chair

Panelists: Mark Allison, Chair, International Accounting Education Standards Board

David W. McPeak, International Federation of Accountants

Karen V. Pincus, University of Arkansas

#### **8.32 International Corporate Governance 1**

Moderator: Mioko Takahashi, Takasaki City University of Economics

*Is Governance Impeded by the National Indebtedness of Emerging Markets?*

Shirley A. Hunter, Tufts University; Charles A. Malgwi, Bentley University

Discussant: Asheq Razaur Rahman, Massey University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 21)*

*Ownership Concentration and Financial Reporting Quality: International Evidence.*

Neal Arthur, The University of Sydney; Qinliang Tang, University of Western Sydney

Discussant: Asheq Razaur Rahman, Massey University

*Corporate Pyramid, Capital Investment and Firm Performance in China.*

Chao Chen, Fudan University; Donglin Xia, Tsinghua University; Song Zhu, Beijing Normal University

Discussant: Shifei Chung, Rowan University

#### **8.33 International Evidence on Earnings Informativeness**

Moderator: Mark Clatworthy, Cardiff University

*The Information Content of Quarterly Foreign Earnings of U.S. Multinational Companies under SFAS No. 131.*

Michael J. Lacina, University of Houston–Clear Lake; Barry Marks, University of Houston–Clear Lake; Haeyoung Shin, University of Houston–Clear Lake

Discussant: Mark A. Clatworthy, Cardiff Business School

*Private Control of Self-Dealing Regulation and Corporate Valuation: International Evidence.*

Mingzhi Liu, Concordia University; Michel Magnan, Concordia University

Discussant: Sephannie A. Larocque, Rotman School of Management

*The Economic Consequences of Interim Reporting Frequency: International Evidence.*

Yung-Chiang Yang, Nanyang Technological University

Discussant: Sephannie A. Larocque, Rotman School of Management

#### **8.34 International Evidence on Financial Reporting Quality**

Moderator: Tom Lechner, The University of Utah

*International Evidence on the Persistence and Pricing of the Cash Components of Earnings.*

Phil Shane, University of Auckland Business School and University of Colorado at Boulder; Minna Yu, Ball State University

Discussant: Glyn J. Winterbotham, The University of Texas at Arlington

*Transparency, Disclosure and the Pricing of Future Earnings in the European Market.*

Christina Dargenidou, University of Exeter; Stuart James McLeay, University of Wales; Ivana Raonic, City University, London

Discussant: Glyn J. Winterbotham, The University of Texas at Arlington

*Determinants of Cross-Country Financial Statement Fraud.*

Yu Chen, The University of Memphis; Zabihollah Rezaee, The University of Memphis

Discussant: Tom Lechner, The University of Utah

#### **8.47 On the Road to Convergence: Robert Bunting on IFRS**

Presenter: Robert L. Bunting, President, International Federation of Accountants

**4:00 – 5:30 p.m.**

#### **9.23 Contemporary International Accounting Issues 3**

Moderator: Razvan V. Mustata, Babes-Bolyai University

*Convergence in Smaller Countries: The Case of Jordan.*

Talal Al-hayale, University of Windsor

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 22)*

*Does the Sarbanes-Oxley Act Impact on Accrual and Real Earnings Managements in Japanese Firms?*

Masumi Nakashima, Fukushima College

*IFRS 8 Operating Segments—An Analysis of Respondents' Comment Letters.*

Dean Katselas, The Australian National University; Jacqueline Birt, Monash University; Billy Kang

*The Impact of Culture and Country-Level Infrastructure on Corporate Governance Practices: Theory and Empirical Evidence.*

Shirley J. Daniel, University of Hawaii at Manoa; Joshua K. Cieslewicz, University of Hawaii; Hamid Pourjalali, University of Hawaii

*The Influence of National Culture, Likability, Similarity-to-Self and Financial Fixation on BSC Performance Evaluation.*

Salvador Carmona, Instituto de Empresa, Madrid, Spain; Govind S. Iyer, Arizona State University; Philip Reckers, Arizona State University

#### **9.24 Government Influence on Accounting**

Moderator: Norbert Tschakert, San Diego State University

*Public Governance, Political Connectedness, and CEO Turnover: Evidence from Chinese State-Owned Enterprises.*

Qingbo Yuan, The University of Melbourne

Discussant: Barry Marks, University of Houston—Clear Lake

*Government Motivated Earnings Smoothing in China.*

Yu Cong, Towson University; Ying Zheng, Sun Yat-Sen University; Yanxi Li, Dalian University of Tech

Discussant: Igor Goncharov, University of Amsterdam

*Liquidity Premium, Institutional Investors, and Government Control: Evidence from China's Stock Ownership Reform.*

Chao Chen, Fudan University; Kevin Chen, Hong Kong University of Science and Technology;

Qinglu Jin, Shanghai University of Finance & Economics; Hongqi Yuan, Fudan University

Discussant: Qian Hao, Wilkes University

#### **9.25 IFRS 5**

Moderator: Khaled Dahawy, The American University in Cairo

*Mandatory IFRS Adoption and Accounting Quality: Evidence from the European Union.*

Huifa Chen, Shanghai University of Finance and Economics; Qingliang Tang, University of Western Sydney; Yihong Jiang, Shanghai University of Finance and Economics; Zhijun Lin, Hong Kong Baptist University

Discussant: Brandon Michael Duck, Southeastern University

*Globalization, IFRS and Convergence of Accounting Information: The Case of Return-On-Assets.*

June Chan, University of New South Wales; Richard D. Morris, University of New South Wales;

Helen H. Kang, University of New South Wales

Discussant: Steve W. J. Lin, Florida International University

#### **9.26 International Corporate Governance 2**

Moderator: Frederick Lindahl, The George Washington University

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## **International Accounting Section, AAA Annual Meeting**

### **Preliminary Schedule of Activities** *(continued from page 23)*

*The Impact of the Wedge on Distributions to Shareholders.*

Soon Suk Yoon, Chonnam National University; Hyo Jin Kim, York University;

University;

Hoje Jo, Santa Clara University

Discussant: Chansog (Francis) Kim, City University of Hong Kong

*Ultimate Ownership Structure and Corporate Disclosure Quality: Chinese Evidence.*

Jerry Sun, University of Windsor; Guoping Liu, Ryerson University

Discussant: Cynthia Chia-Hui Chen, Providence University

*Shareholder Rights and Conservatism in Financial Reporting.*

Inder Khurana, University of Missouri–Columbia; K. K. Raman, University of North Texas;

Dechun Wang, Texas A&M University

Discussant: Frederick Lindahl, The George Washington University

### **9.27 International Evidence on Pricing of Accounting Information**

Moderator: Mostafa M. Maksy, Northeastern Illinois University

*Earnings Management and the Performance of Seasoned Private Equity Placements: Evidence from Japanese Issuers.*

Daoping He, San Jose State University; David Yang, University of Hawaii at Manoa; Liming Guan, University of Hawaii at Manoa

Discussant: Q. Ling, Marquette University

*Pricing an O-Score Financial Distress 4-Factor Model: Japan Versus U.S.A.*

Syou-Ching Lai, National Cheng Kung University; Hung-Chi Li, National Cheng Kung University; James A. Conover, University of North Texas; Frederick Wu, University of North Texas

Discussant: Nolan Kido, University of Hawaii at Manoa

*The Econometrics of the Accruals Anomaly: Evidence from the U.K.*

Nuno Soares, Universidade do Porto; Andrew W. Stark, Manchester Business School

Discussant: Ulf Bruggemann, Lancaster University

### **Agenda – General Business Meeting International Accounting Section Monday, August 3, 2:00—3:30 p.m.**

- I. Call to Order – Cheryl Linthicum
- II. Secretary’s Report/approval of minutes - Paquita Davis Friday
- III. Treasurer’s Report/approval – Ian Hague
- IV. Treasurer’s Presentation of budget/approval – Ian Hague
- V. Strategic Planning Update – Pat Poli
- VI. Officer/Committee Chairs Elections – Robert Larson
- VII. Incoming President’s Remarks
- VIII. New Business

## INTERNATIONAL ACCOUNTING SECTION

### 2009 – 2010 Nomination Slate

President Elect (one-year term)

\_\_\_\_\_ Ian Hague [Accounting Standards Board-Canada]

Vice President – Practice (one-year term)

\_\_\_\_\_ Steve Krohn [KPMG]

Treasurer (two-year term)

\_\_\_\_\_ Tony Kang [Oklahoma State University]

Secretary (two-year term)

\_\_\_\_\_ Jeannie Harrington [Middle Tennessee State University]

Advisory Board (2 new members, three-year terms)

\_\_\_\_\_ Judy Hora [University of San Diego]

\_\_\_\_\_ Teri Conover [University of North Texas]

Chair of the Advisory Board (one-year term)

\_\_\_\_\_ Teri Conover [University of North Texas]

Publications Committee (2 new members, 2 year terms):

\_\_\_\_\_ Paul Herz [Fort Lewis College]

\_\_\_\_\_ Elizabeth Gordon [Temple University]

Nominations (three new members, 1 year terms):

\_\_\_\_\_ Greg Tower [Curtin University of Technology, Australia]

\_\_\_\_\_ Elizabeth Gordon [Temple University]

\_\_\_\_\_ Greg Burton [Brigham Young University]