

**TWENTY-FOURTH ASIAN-PACIFIC CONFERENCE ON**  
**INTERNATIONAL ACCOUNTING ISSUES**

**TENTATIVE PROGRAM – September 26, 2012**

**SUNDAY, OCTOBER 21**

**12:00 p.m. - 5:00 p.m. GENERAL REGISTRATION** **Salon Prefunction**

**6:00 p.m. - 8:00 p.m. WELCOME RECEPTION** **Salon Prefunction**

**Welcome Remarks:**

Robert Harper, Dean, Craig School of Business, California State University, Fresno, U.S.A.

---

**MONDAY, OCTOBER 22**

**8:00 a.m. - 5:00 p.m. GENERAL REGISTRATION** **Salon Prefunction**

**8:30 a.m. - 9:00 a.m. OPENING CEREMONY** **Salon 3-4 Prefunction**

**Master of Ceremonies:**

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

**Welcoming Remarks:**

Ali Peyvandi, Conference Chairman, Asian-Pacific Conference on International Accounting Issues, U.S.A.  
John Welty, President, California State University, Fresno, U.S.A.

**9:00 a.m. - 10:00 a.m. KEYNOTE SPEECH** **Salon 3-4 Prefunction**  
***“GLOBAL ACCOUNTING AND THE CHALLENGES OF IFRS”***

**Moderator:** Keitha Dunstan, Head of School, Bond Business School, Bond University, Australia

**Speaker:** Karen V. Pincus, President, American Accounting Association  
Professor, University of Arkansas, U.S.A.

**10:00 a.m. - 10:30 a.m. COFFEE BREAK** **Salon Prefunction**

**10:30 a.m. – 12:00 p.m. CONCURRENT SESSIONS**

**SESSION 1(A): “AUDITING ISSUES”**

**Plantation 1**

**Moderator:** Jacqueline Christensen, Bond University, Australia

24046 **Audit Risk Model for Audit of Internal Control over Financial Reporting**  
**Hiroshi Uemura, Hitotsubashi University, Japan**

24164 **The Impact of Ethical Climates, Suspension of Judgment, and Virtues on Professional Commitment among Auditors: Empirical Evidence from Indonesia**  
**Bambang Riyanto L. S., Universitas Gadjah Mada, Indonesia**



- 24182      **Audit Quality, Earnings Quality and Controlling Owner's Ownership Arrangement: Evidence from An Emerging Market**  
Ruey-Dang Chang, National Chung Hsing University, Taiwan  
Wei-Wen Hsiao, National Sun Yat-sen University, Taiwan  
**Wen-Hua Shen, National Kaohsiung University of Applied Sciences, Taiwan**  
Yee-Chy Tseng, National Kaohsiung University of Applied Sciences, Taiwan

**SESSION 1(B): "FINANCIAL ACCOUNTING ISSUES"**

**Plantation 2**

**Moderator:** Cindy Yoshiko Shirata, University of Tsukuba, Japan

- 24091      **Value Relevance of Segment Reporting - Empirical Evidence of German Firms**  
PeterKajüter, University of Münster, Germany  
**Martin Nienhaus, University of Münster, Germany**
- 24104      **Accounting Restatements and the Cost of Debt Capital**  
**Charles Shi, National University of Singapore, Singapore**  
Sanjian William Zhang, McGill University, Canada
- 24118      **Comparative Evidence from Brazil to the Determinants of Stock Option Compensation**  
Warley Dias, Universidade Federal de Minas Gerais, Brazil  
Fernando Galdi, FUCAPE Business School, Brazil  
**Poueri Mário, Universidade Federal de Minas Gerais, Brazil**

**SESSION 1(C): "INTERNATIONAL ACCOUNTING ISSUES"**

**Plantation 3**

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

- 24036      **China's Convergence to IFRSD – Will It Improve Accounting Quality?**  
Li-Chin Jennifer Ho, University of Texas at Arlington, U.S.A.  
Qunfeng Liao, University of Texas at Arlington, U.S.A.  
**Martin Taylor, University of Texas at Arlington, U.S.A.**
- 24049      **An Enquiry into the Responsiveness of Corporate Profitability to Corporate Governance Mechanism – Evidences from Malaysian GLCs**  
Md Shukor Masoud, Multimedia University, Malaysia  
Musthafa Mohamad, Multimedia University, Malaysia  
Abdullah Sallehuddin, Multimedia University, Malaysia  
**Mohammad Talha, King Fahd University of Petroleum & Minerals, Saudi Arabia**
- 24078      **The Usefulness of Other Comprehensive Income Items in Japan**  
**Mioko Takahashi, Takasaki City University of Economics, Japan**  
Leon Wong, University of New South Wales, Australia

**SESSION 1(D): "CAPITAL MARKETS"**

**Maui**

**Moderator:** Janice Hollindale, Bond University, Australia

- 24038      **Income Smoothing and the Cost of Bank Loans: The Effect of Information Generated by Banks**  
**Yusuke Takasu, Hitotsubashi University, Japan**



24050 **Earnings Opacity and Closed-End Country Fund Discounts**  
Feng Chen, University of Toronto, Canada  
Ole-Kristian Hope, University of Toronto, Canada  
Qingyuan Li, Wuhan University, China  
Xin Wang, University of Hong Kong, Hong Kong

24075 **Mortgage Loans, Financial Regulations and Market Response**  
Woon-Oh Jung, Seoul National University, Korea  
Sung-Ook Park, Kyung Hee University, Korea

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

**O’ahu**

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

24177 **Corporate Governance and Firm Performance: The Case of Chinese ADRs**  
K.C. Chen, California State University, Fresno, U.S.A.  
Chien-Ting Lin, Deakin University, Australia  
Lee-Hsien Pan, National Chung Cheng University, Taiwan  
Pei-Chi Yang, National Chiao Tung University, Taiwan

24207 **Statutory-Backed Continuous Disclosure Regime and Corporate Disclosure Behaviour – Does Corporate Governance Matter?**  
Larelle Law Chapple, Queensland University of Technology, Australia  
Thu Phuong Truong, Queensland University of Technology, Australia

24210 **The Value Relevance of Board Gender Diversity in an Unregulated Environment and its Association with Growth Options**  
Keitha Dunstan, Bond University, Australia  
Trish Keeper, Victoria University of Wellington, New Zealand  
Tony van Zijl, Victoria University of Wellington, New Zealand

**SESSION 1(F): “RESEARCH FORUM: AUDITING ISSUES”**

**Ni’ihau**

**Moderator:** Padwin Leinardo, Universitas Indonesia, Indonesia

24004 **Analysis of Audit Switch Determinants before and after the Establishment of Audit Switch Regulation in Indonesia**  
Dama Adhikara, Universitas Indonesia, Indonesia  
Padwin Leinardo, Universitas Indonesia, Indonesia

24009 **Portuguese Evidence of Audit Expectation Gap**  
Bruno Almeida, Escola Superior de Gestão de Tomar, Portugal  
José Almeida, Instituto Superior de Contabilidade e Administração de Coimbra, Portugal

24056 **Investors Response to Auditor Switches: Evidence from Chinese Shenzhen Stock Exchange**  
Donglin Pei, Xi'an Jiaotong-Liverpool University, China

24106 **Identifying the Determinants of Audit Fees in a Post J-SOX Scenario**  
Gaku Ueno, Tohoku University, Japan

**12:00 p.m. – 1:30 p.m. LUNCHEON**

**Salon 1-2 Prefunction**

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



**1:45 p.m. – 3:15 p.m. CONCURRENT SESSIONS**

**SESSION 2(A): “AUDITING ISSUES”**

**Plantation 1**

**Moderator:** Jacqueline Christensen, Bond University, Australia

- 24040      **Anticompetitive Behaviour in the Audit Services Market by the Big Audit Firms: Evidence Over Time**  
Mitchell J-L.W. Van der Zahn, Curtin University, Australia  
Harjinder Singh, Curtin University, Australia
- 24136      **Resource-Allocation Specialization, Market-Recognition Specialization and Audit Fees: Evidence from the Chinese Audit Market**  
Yingfei Liu, Wuhan University, China  
Chris Patel, Macquarie University, Australia  
Hao Qiu, Wuhan University, China  
Sammy Ying, Macquarie University, Australia
- 24144      **New Auditors' Decision for the Firms Released from Mandatory Auditor Designation Rule**  
Seon Mi Kim, Korea University, Korea  
Dong Heun Lee, Korea University, Korea  
Kwang Wuk Oh, Korea University, Korea  
Seung Weon Yoo, Korea University, Korea

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

**Plantation 2**

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

- 24082      **Earnings Quality and Market Reaction in Unionized Firms: Empirical Evidence from Korea**  
Thi Ngoan Dang, Yeungnam University, Korea  
Dae Seog Seo, Yeungnam University, Korea
- 24127      **Effects of Audit Quality on Earnings Management and Cost of Equity Capital: Evidence from India**  
Kamran Ahmed, La Trobe University, Australia  
Muhammad Houge, Victoria University of Wellington, New Zealand  
Tony van Zijl, Victoria University of Wellington, New Zealand
- 24201      **A New Approach for Evaluating Earnings Management Models**  
Giseok Nam, Hankuk University of Foreign Studies, Korea  
June Park, University of Illinois at Urbana-Champaign, U.S.A.

**SESSION 2(C): “INTERNATIONAL ACCOUNTING ISSUES”**

**Plantation 3**

**Moderator:** Svetlana Vlady, Griffith University, Australia

- 24083      **The Effects of the Adoption of IFRS on Corporate Tax Aggressiveness: Evidence from European Countries**  
Hueiling Chen, National Taiwan Normal University, Taiwan  
Mei-Juh Huang, Fu Jen Catholic University, Taiwan
- 24103      **Private Sector Fraud Awareness Survey in Indonesia**  
Sylvia Veronica Siregar, Universitas Indonesia, Indonesia  
Bayu Tenoyo, Universitas Indonesia, Indonesia



- 24197      **A Comparative Analysis of Segment Disclosures under SFAS and IAS Standards**  
Trevor Wilkins, National University of Singapore, Singapore  
Eunice Khoo, National University of Singapore, Singapore

**SESSION 2(D): “CAPITAL MARKETS”**

**Maui**

**Moderator:** Pamela Kent, Bond University, Australia

- 24011      **The Hidden Message in the AFS Securities of US Banks: A Note**  
Madeline Kay Trimble, University of Mannheim, Germany  
Richard Zhe Wang, Eastern Illinois University, U.S.A.
- 24028      **Earnings Informativeness and the Involvement of Mutual Funds: Early Evidence from China**  
Shujun Ding, University of Ottawa, Canada  
Wenxuan Hou, Durham University, United Kingdom  
Chunxin Jia, Peking University, China  
Zhenyu Wu, University of Manitoba, Canada
- 24045      **How Do Investors Evaluate Business Continuity Management Disclosures in Emergency Situations? Evidence from the Great East Japan Earthquake**  
Tetsuyuki Kagaya, Hitotsubashi University, Japan

**SESSION 2(E): “CORPORATE GOVERNANCE”**

**O’ahu**

**Moderator:** Tamara Zunker, Bond University, Australia

- 24017      **The Impact of Corporate Governance on Informative Earnings Management in China**  
Ming Liu, Hong Kong Baptist University, Hong Kong  
Carlos Noronha, University of Macau, China
- 24061      **The Effect of Implementation A Good Corporate Governance (GCG) to Disclosures Area of Corporate Social Responsibility (CSR) Manufacturing Company Listed on the Stock Exchange in Indonesia**  
Rhisma Adhita Tri Setia, Sriwijaya University, Indonesia  
Burhanudin Burhanudin, Sriwijaya University, Indonesia  
Mukhtaruddin Mukhtaruddin, Sriwijaya University, Indonesia  
Rina Tjandrakirana, Sriwijaya University, Indonesia
- 24123      **Multi-Service Not-For-Profit Entities: Case Studies on Accountability, Transparency and Governance**  
Lisa Barnes, Newcastle University, Australia

**SESSION 2(F): “RESEARCH FORUM: FINANCIAL ACCOUNTING ISSUES”**

**Ni’ihau**

**Moderator:** Mohammad Talha, King Fahd University of Petroleum & Minerals, Saudi Arabia

- 24029      **Shari’ah Disclosures in Malaysian and Indonesian Islamic Banks**  
Majella Percy, Griffith University, Australia  
Jenny Stewart, Griffith University, Australia  
Wan Amalina Wan Abdullah, Griffith University, Australia



- 24115 **Disclosure in Brazilian Private Foundations: Accountability and Quality of Information**  
 Aléxica Alves, Universidade Federal de Minas Gerais, Brazil  
 Fernanda Jupetipe, Universidade Federal de Minas Gerais, Brazil  
 Poueri Mário, Universidade Federal de Minas Gerais, Brazil  
**Cleber de Paula, IBMEC - Minas Gerais, Brazil**
- 24150 **Indonesian SMEs' Perception towards FAS EWPA (Financial Accounting Standard for Entities without Public Accountability)**  
 Shelly Natalia, Universitas Indonesia, Indonesia  
**Sylvia Veronica Siregar, Universitas Indonesia, Indonesia**
- 24175 **Accounting Conservatism and Firm Characteristics**  
**Yasuhiro Ohta, Keio University, Japan**

**3:15 p.m. – 3:30 p.m. COFFEE BREAK**

**Salon Prefunction**

**3:30 p.m. – 5:00 p.m. CONCURRENT SESSIONS**

**SESSION 3(A): “AUDITING ISSUES”**

**Plantation 1**

**Moderator:** Nirmala Nath, Massey University, New Zealand

- 24064 **Factors that Influence Perceptions of Greenhouse Gas Assurance Provider Quality**  
**Wendy Green, University of New South Wales, Australia**  
 Stuart Taylor, University of New South Wales, Australia
- 24068 **Audit Firm Tenure, Non-Audit Services and Internal Assessments of Audit Quality**  
**Timothy Bell, University of North Florida, U.S.A.**  
 Monika Causholli, University of Kentucky, U.S.A.  
 W. Robert Knechel, University of Florida, U.S.A.
- 24120 **Facilitating Evidence Integration in an Electronic Audit Workpaper Environment**  
**Noel Harding, University of New South Wales, Australia**  
 Miu Wah (Rita) Wong, Hong Kong Polytechnic University, Hong Kong

**SESSION 3(B): “EARNINGS MANAGEMENT ISSUES”**

**Plantation 2**

**Moderator:** Keitha Dunstan, Bond University, Australia

- 24124 **Are Special Items Really Special? Earnings Management through Classification Shifting Under Japanese GAAP**  
**Kyoko Nagata, Tokyo Institute of Technology, Japan**  
**Tasuku Yamaoka, Deloitte Touche Tohmatsu LLC, Japan**
- 24137 **Debt Maturity Structure and Earnings Management: An Evidence from Korea**  
**Eun-Jeong Han, Kyungpook National University, Korea**  
**Eun-Young Kim, Kyungpook National University, Korea**
- 24180 **Value-Relevance of the Accounting Information of the Affiliated Business Groups**  
 Ruey-Dang Chang, National Chung Hsing University, Taiwan  
 Chih-Fang Liu, National Chung Hsing University, Taiwan  
**Yee-Chy Tseng, National Kaohsiung University of Applied Sciences, Taiwan**



24202      **Value Relevance of Parent-Only Financial Statement**  
Siti Nurwahyu Harahap, Universitas Indonesia, Indonesia

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

**Plantation 3**

**Moderator:** Alvaro Gasca Neri, Ernst & Young, Mexico

24070      **Analysis of Factors Affecting the Disclosure of Social Assistance Expenditures on Indonesian Local Government’s Financial Statements in the Year of 2009**  
Dewi Darmastuti, Universitas Indonesia, Indonesia  
Dyah Setyaningrum, Universitas Indonesia, Indonesia

24114      **The Interaction between Aggressive Accounting System Choices and Hidden Actions**  
Yasuhiro Ohta, Keio University, Japan  
Shin’ ya Okuda, Osaka Gakuin University, Japan  
Yutaro Murakami, Keio University, Japan

24181      **Investor Reaction to Going Concern Information in Japanese Market**  
Takatoshi Hayashi, Kwansei Gakuin University, Japan  
Yoshihiro Machida, Aoyama Gakuin University Japan

24230      **U.S. Listed ADRs Selection of SEC Form 20-F Accounting Principles and Related Auditor Fees**  
Mohammad S. Bazaz, California State University, San Bernardino, U.S.A.  
Grace Gao, West Virginia University, U.S.A.  
David Senteney, Ohio University Athens, U.S.A.

**SESSION 3(D): “CAPITAL MARKETS”**

**Maui**

**Moderator:** Janice Hollindale, Bond University, Australia

24126      **An Analysis on Corporate Ownership Structure and Managerial Behavior to Beat Market Expectations**  
Hyewon Paik, Chungnam National University, Korea  
Yunsung Koh, Hankuk University of Foreign Studies, Korea

24160      **An Investigation into the Characteristics of Japanese Companies Going Private**  
Chieko Matsuda, University of Tsukuba, Japan  
Akiyo Imamura, University of Tsukuba, Japan  
Cindy Yoshiko Shirata, University of Tsukuba, Japan

24199      **The Effect of Board Characteristics, Audit Committee, Audit Quality, and Bank Monitoring Quality on IPO Underpricing Level: Evidence from Indonesian Listed Firms**  
Ancella Hermawan, Universitas Indonesia, Indonesia  
Amanda Ratna Rahmida, Universitas Indonesia, Indonesia

**SESSION 3(E): “MANAGERIAL ISSUES”**

**O’ahu**

**Moderator:** Michael Kend, RMIT University, Australia

24151      **Performance Measurement: A Qualitative Study of Mental Health Services in Western Australia**  
Manzurul Alam, Murdoch University, Australia  
Arthur Griffiths, Murdoch University, Australia  
David Holloway, Murdoch University, Australia  
Donell Holloway, Edith Cowan University, Australia



- 24183      **Cost Stickiness over the Corporate Life Cycle**  
Ikuko Sasaki, Tohoku Gakuin University, Japan  
Atsushi Shiiba, Osaka University, Japan  
Kunimaru Takahashi, Aoyama Gakuin University, Japan
- 24209      **The Research of Chinese Manufacturing Firms' ERP Implementation Performance**  
Yuefan Sun, Beijing Technology and Business University, China  
Zhihua Xie, Beijing Technology and Business University, China  
Youhong Yang, Beijing Technology and Business University, China  
Zhenhao Zhang, Renmin University of China, China
- 24215      **Efficiency of Performance Management System and Organisational Performance. A Case Study in Public Sector Organisation**  
Tarmo Kadak, Tallinn University of Technology, Estonia

**SESSION 3(F): “RESEARCH FORUM: FINANCE AND ACCOUNTING ISSUES”**

**Ni’ihau**

**Moderator:** Daihwan Min, Korea University, Korea

- 24022      **Understanding IFRS Adoption: A Review of Current Debate and Consequences**  
Phan Duc Dzung, University of Economics and Law, Vietnam  
Pham Anh Tuan, University of Food Technology, Vietnam
- 24165      **Institutions and Chambers of Arbitration of Distrito Federal: Exploratory Study on the Presence of the Accounting Professional in Conflict Resolution**  
Daniel Chaves Fernandes, Catholic University of Brasilia, Brazil  
Sandra Cristina Jesus, Catholic University of Brasilia, Brazil  
Talita Mendonça Medeiros, Catholic University of Brasilia, Brazil  
Idalberto Neves Júnior, Catholic University of Brasilia, Brazil
- 24171      **Financial Reporting in the Light of Social Sciences Methodology**  
Wojciech Nowak, University of Lodz, Poland
- 24188      **Microfinance Regulation: Implications for Caribbean Microfinance**  
Sherry Katwaroo-Ragbir, University of the West Indies-St. Augustine, Trinidad & Tobago
- 24191      **The Effect of Corruption on Accounting Information: An Institutional Theory Perspective**  
Imam Wahyudi, Asian Banking-Finance & Informatics Institute of Perbanas Jakarta, Indonesia

**6:00 p.m. – 10:00 p.m.    GALA DINNER**

**Salon 3-4 Prefunction**

**Chairperson:** Tony van Zijl, Professor, Bond University, Australia





**TUESDAY, OCTOBER 23**

**8:30 a.m. – 12:00 p.m. GENERAL REGISTRATION**

**Salon Prefunction**

**9:00 a.m. – 10:30 a.m. CONCURRENT SESSIONS**

**SESSION 4(A): “AUDITING ISSUES”**

**Plantation 1**

**Moderator:** Jenny Stewart, Griffith University, Australia

- 24105      **The Interdependence between Audit Market Structure and the Quality of Financial Reporting: The Case of Non-Audit Services**  
Christopher Bleibtreu, University of Konstanz, Germany  
Ulrike Stefani, University of Konstanz, Germany
- 24139      **The Influence of Client Gender and Auditor Gender on Auditors’ Judgments: Evidence from Javanese and Minangkabau in Indonesia**  
Sany Dwita, Macquarie University, Australia  
Rahat Munir, Macquarie University, Australia  
Chris Patel, Macquarie University, Australia
- 24155      **Auditors’ Judgments under Principle-based Accounting Standards**  
Hiroko Inokuma, Tohoku University, Japan  
Takashi Shimizu, The University of Tokyo, Japan

**SESSION 4(B): “FINANCIAL ACCOUNTING ISSUES”**

**Plantation 2**

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

- 24097      **Disclosure of Market Information in a Mixed Duopoly with Price Competition**  
Kenji Matsui, Kobe University, Japan
- 24121      **Mispricing of Deferral-Entry Accruals**  
Wonsun Paek, Sungkyunkwan University, Korea
- 24167      **Reevaluation of the Land Revaluation: An Examination of the Reliability of Fair Value Measurements in Japan**  
Kenji Kawashima, Hosei University, Japan

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

**Plantation 3**

**Moderator:** David Senteney, Ohio University Athens, U.S.A.

- 24010      **Russian Accounting System: History, Evolution, and the IFRS Convergence Prospective**  
Oksana Kim, Minnesota State University, U.S.A.
- 24153      **Fair is Foul and Foul is Fair: A Study of Financial Reporting Regulation in South Africa a Developing Nation**  
Steven Firer, Rhodes University, South Africa
- 24194      **Segment Reporting in a Developing Economy: The Indian Banking Sector**  
Jacqueline Birt, Monash University, Australia  
Mahesh Joshi, RMIT University, Australia  
Michael Kend, RMIT University, Australia



**SESSION 4(D): “CAPITAL MARKETS”****Maui****Moderator:** Cindy Yoshiko Shirata, University of Tsukuba, Japan

- 24030 **Does Reliance On Foreign Markets Make A Difference?**  
Makoto Nakano, Hitotsubashi University, Japan  
Bayanjargal Purevdorj, Hitotsubashi University, Japan
- 24076 **The Australian Capital Market Response to Climate Change and GHG Emissions Following the Introduction of Kyoto Protocol Policies**  
Svetlana Vlady, Griffith University, Australia
- 24081 **Investor Protection Role of Accounting Conservatism-Some Empirical Tests Based on the Chinese Listed Companies**  
Jing Jia, Nankai University, China  
Xiaosu Zhou, Nankai University, China
- 24110 **Credit Information Institute and the Efficiency of Credit Market**  
Fumihiko Hiruma, Waseda University, Japan  
Yasuhiro Komori  
Masayuki Susai, Nagasaki University, Japan

**SESSION 4(E): “MANAGERIAL ISSUES”****O’ahu****Moderator:** David Holloway, Murdoch University, Australia

- 24109 **Strategy Goals, Financial and Nonfinancial Measures, and Performance Evaluation in Japanese Manufacturing Companies**  
Yuta Hoshino, Nagoya City University, Japan
- 24192 **Examination of Revenue Management Techniques in the Hotel Industries - Empirical Analysis of Revenue Management and Financial Measures**  
Akimichi Aoki, Senshu University, Japan  
Tomofumi Uetake, Senshu University, Japan
- 24213 **Diffusing a Performance Management System in a Public Sector Entity: A Developing Country Case Study**  
Nirmala Nath, Massey University, New Zealand  
Umesh Sharma, University of Waikato, New Zealand

**SESSION 4(F): “RESEARCH FORUM: MANAGERIAL TECHNOLOGY ISSUES”****Ni’ihau****Moderator:** Siti Nurwahyu Harahap, Universitas Indonesia, Indonesia

- 24085 **Urbanization and Private Insurance Purchasing Decisions under National Health Insurance in Taiwan**  
Yen-Ju Lin, National Taichung University of Science and Technology, Taiwan
- 24090 **The Effect of Interorganizational Cost Management on the Market Orientation and Organizational Performance**  
Ruey-Dang Chang, National Chung Hsing University, Taiwan  
Yeun-Wen Chang, National Taichung University of Science and Technology, Taiwan
- 24140 **Management of Profit Target Lead by Lower Manager: Based on Case Study of Japanese Hotel**  
Haruo Otani, Nagasaki University, Japan



24235      **The Evaluation of Effect of Financial Leverage on Profit Reaction Coefficient**  
Ghadirimoghadam Abolfazl, Islamic Azad University-Mashhad, Iran  
Enayati Gholamreza, Islamic Azad University-Mashhad, Iran  
Alizadeh Hassan, Islamic Azad University-Mashhad , Iran

**10:30 a.m. – 10:45 a.m.    COFFEE BREAK**

**Salon Prefunction**

**10:45 a.m. – 12:15 p.m. CONCURRENT SESSIONS**

**SESSION 5(A): “AUDITING ISSUES”**

**Plantation 1**

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

- 24094      **Simulation of Audit Procedure to Find a Risk Factor - Decision of the Optimal Frequency of Audit Procedures**  
Yuanlin Li, Tohoku University, Japan  
Toshifumi Takada, Tohoku University, Japan
- 24141      **Goodwill Accounting According to IFRS from the View of External Auditors**  
Gerrit Brösel, Fern Universitaet in Hagen, Germany  
Alexander Bull, Fern Universitaet in Hagen, Germany
- 24237      **Alternative Markets for Non-Audit Services in a Voluntary Setting**  
Jacqueline Christensen, Bond University, Australia  
Pamela Kent, Bond University, Australia  
Jenny Stewart, Griffith University, Australia

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

**Plantation 2**

**Moderator:** Richard Zhe Wang, Eastern Illinois University, U.S.A.

- 24073      **The Effect of Financial Performance on Fundamental Value to Price Anomaly**  
Hye-Jeong Nam, Dongguk University, Korea
- 24100      **Fair Value Accounting for Liabilities: Presentation Format of Credit Risk Changes and Information Processing**  
Maik Lachmann, Technische Universität Dortmund, Germany  
Ulrike Stefani, Universität Konstanz, Germany  
Arndt Wöhrmann, University of Münster, Germany
- 24112      **Volatile R&D and Credit Risk**  
Tsung-Kang Chen, Fu Jen Catholic University, Taiwan  
Yan-Ting Lin, Fu Jen Catholic University, Taiwan  
Tzu-Wen Pan, National Kaohsiung Normal University, Taiwan
- 24168      **Financial Reporting in Hyperinflationary Economies: Some Determinants of Accounting Policy Preferences by Zimbabwean Corporates**  
Edward Chamisa, University of Cape Town, South Africa  
Musa Mangena, Nottingham Trent University, United Kingdom  
Harvey Pamburai, University of Cape Town, South Africa



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

**Plantation 3**

**Moderator:** Timothy Bell, University of North Florida, U.S.A.

- 24048      **The True Value of Facebook – How to Assess the World’s Largest Social Network Selected Problems of Accounting Facebook.com**  
Torsten Mindermann, Ernst-Moritz-Arndt-Universität Greifswald, Germany  
**Felix Schmidt, Ernst-Moritz-Arndt-Universität Greifswald, Germany**
- 24142      **The Influence of Acculturation on Judgments Related to Professional Scepticism: Evidence from Chinese Accounting Students in Australia**  
Chris Patel, Macquarie University, Australia  
**Sammy Ying, Macquarie University, Australia**
- 24161      **Characteristics of Research and Development of Japanese Firms: Empirical Analysis**  
**Takamitsu Yoshii, University of Tsukuba, Japan**

**SESSION 5(D): “TAXATION ISSUES”**

**Maui**

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

- 24084      **Executive Compensation, Risk Incentive, and Corporate Tax avoidance - Evidence in Japan**  
**Hiroshi Ohnuma, Tokyo University of Science, Japan**
- 24187      **Tax Reform in Developing Countries: Evaluating Proposals to the Reform the Bangladesh VAT**  
Ainul Islam, Victoria University of Wellington, New Zealand  
M Moniruzzaman, Institute of Business Administration and Technology, Bangladesh  
**Andrew Smith, Victoria University of Wellington, New Zealand**

**SESSION 5(E): “ENVIRONMENTAL ISSUES”**

**O’ahu**

**Moderator:** Sylvia Veronica Siregar, Universitas Indonesia, Indonesia

- 24149      **A Critical View on the Environmental Disclosure: Evidence of Royal/Dutch Shell Oil Spills in Nigeria**  
Mary Kaidonis, University of Wollongong, Australia  
Lee Moerman, University of Wollongong, Australia  
**Sanja Pupovac, University of Wollongong, Australia**
- 24229      **Factors Influencing Disclosure in the Statements of Service Performance of New Zealand Local Authorities**  
Keitha Dunstan, Bond University, Australia  
**Prae Keerasuntonpong, Chulalongkorn University, Thailand**  
Bhagwan Khanna, Ball State University, U.S.A.
- 24234      **Voluntary Disclosure of GHG Emission Information by Australian Companies**  
**Janice Hollindale, Bond University, Australia**  
Pamela Kent, Bond University, Australia  
Carolyn Windsor, Bond University, Australia



**SESSION 5(F): “RESEARCH FORUM: EDUCATION AND FINANCIAL ACCOUNTING”** **Ni’ihau**

**Moderator:** Idalberto Neves Júnior, Catholic University of Brasilia, Brazil

- 24062 **An Analysis of In-School Factors Influencing the Colleges P.E. Teacher’ Arrangement of Curriculum**  
Ruey-Dang Chang, National Chung Hsing University, Taiwan  
Chiung-Chu Chung, National Taiwan University of Physical Education and Sport, Taiwan  
Chun-Chieh Lee, National Taichung University of Science and Technology, Taiwan
- 24080 **Interbank Market Contagion by Mark-To-Market Accounting**  
Ryuichiro Ishikawa, University of Tsukuba, Japan  
Takanori Ishikawa, University of Tokyo, Japan
- 24108 **Acquisition of Hutchison Essar (India) by Vodafone (UK): Lessons from International Taxation of Indirect Transfer of Shares**  
Samir Barua, Indian Institute of Management, Ahmedabad, India  
Mahendra Gujarathi, Bentley University, U.S.A.
- 24146 **The Influence of Culture, Framing and Agency Problem on Escalation Commitment: Using Accounting Students as Subjects**  
Sekar Mayangsari, Trisakti University, Japan  
Masako Saito, Osaka Sangyo University, Japan
- 24166 **Supervised Internship of Forensic Accounting and Arbitration Practiced in the Own University: Study on Practices of Internship from the Assessment Reaction of Student of Accounting Sciences Course of Catholic University of Brasilia**  
Simone Alves Moreira, Catholic University of Brasilia, Brazil  
Idalberto Neves Júnior, Catholic University of Brasilia, Brazil

**12:15 p.m. – 2:00 p.m. LUNCHEON**

**Salon 1-2 Prefunction**

**Presentation of Vernon Zimmerman Best Paper Awards**

**Chairperson and Awards Presenter:** Cindy Yoshiko Shirata, Professor, University of Tsukuba, Japan

**2:15 p.m. – 3:45 p.m. CONCURRENT SESSIONS**

**SESSION 6(A): “AUDITING AND ACCOUNTING EDUCATION ISSUES”**

**Plantation 1**

**Moderator:** Wendy Green, University of New South Wales, Australia

- 24033 **Audit Committee Involvement in Resolving Contentious Accounting Issues: Perceptions of Chief Financial Officers, Audit Committee Chairs and External Auditors**  
Zalailah Salleh, Universiti Malaysia Terengganu, Malaysia  
Jenny Stewart, Griffith University, Australia
- 24055 **Assurance of Australian Accounting Threshold Learning Standards through Calibrated Peer Assessment: Preliminary Evidence**  
Anne Abraham, University of Western Sydney, Australia  
Paul De Lange, RMIT University, Australia  
Mark Freeman, University of Sydney, Australia  
Phil Hancock, University of Western Australia, Australia  
Bryan Howieson, University of Adelaide, Australia  
Brendan O’Connell, RMIT University, Australia  
Kim Watty, Deakin University, Australia



- 24074 **Learner's Characteristics and Academic Performance in Introductory Accounting: Do Learning Styles and Assessment Methods Matter?**  
Fawzi Laswad, Massey University, New Zealand  
Lin Mei Tan, Massey University, New Zealand

**SESSION 6(B): "EARNINGS MANAGEMENT"**

**Plantation 2**

**Moderator:** Hyewon Paik, Chungnam National University, Korea

- 24053 **State Anti-Takeover Laws, Relationship-Specific Investments along the Supply Chain and Earnings Smoothing Behavior**  
Simon Yu Kit Fung, Hong Kong Polytechnic University, Hong Kong  
Nancy Lixin Su, Hong Kong Polytechnic University, Hong Kong  
Yiwei Yao, Hong Kong Polytechnic University, Hong Kong
- 24185 **Components of Securitization Gains as Earnings Management Tools in US Bank Holding Companies**  
Kang Cheng, Morgan State University, U.S.A.
- 24190 **Internet Financial Reporting Practices of Listed Companies in Emerging Economies**  
Nirosh Kuruppu, Sultan Qaboos University, United Arab Emirates  
Hela Miniaoui, University of Wollongong, Dubai  
Peter Oyelere, United Arab Emirates University, United Arab Emirates

**SESSION 6(C): "ISSUES OF ACCOUNTING ETHICS"**

**Plantation 3**

**Moderator:** Ancella Hermawan, Universitas Indonesia, Indonesia

- 24065 **A Study of the Impact of Conservatism on the Transparency of Accounting Information**  
Jing Jia, Nankai University, China  
Xihao Wu, Nankai University, China  
Xiaosu Zhou, Nankai University, China
- 24157 **Accounting for Olympus Fraud: Power Instability, Risk, and Weak Governance**  
Ahamed Roshan Ajward, Waseda University, Japan  
Daniel Dolan, Waseda University, Japan  
Takashi Shimizu, Waseda University, Japan
- 24211 **Incorporating Ethics in the Accounting Curriculum**  
Shirley Polejewski, University of St. Thomas, U.S.A.

**SESSION 6(D): "FINANCE ISSUES"**

**Maui**

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

- 24087 **Estimating the Demand Elasticity of Health Care for Children under 3: Evidence from Taipei Child Subsidy Program**  
Hsing-Wen Han, Tamkang University, Taiwan
- 24143 **High Share Pledge, Controlling Shareholders' Incentive in Share Repurchases**  
Ni-Yun Chen, National Dong Hwa University, Taiwan  
Chi-Chun Liu, National Taiwan University, Taiwan



- 24189      **The Role of Microfinance Institutions in the Operation of the Trinidad and Tobago Microfinance Sector**  
 Sherry Katwaroo-Ragbir, University of the West Indies-St. Augustine, Trinidad & Tobago
- 24240      **Privacy Concern of Internet Users in Korea and China: From Cultural Perspectives**  
 Daihwan Min, Korea University, Korea  
 Ojoung Kown, California State University, Fresno, U.S.A.  
 Lili Wan, Hankuk University of Foreign Studies, Korea  
 Chao Zhang, Korea University, Korea

**SESSION 6(E): “CORPORATE GOVERNANCE”**

**O’ahu**

**Moderator:** Lisa Barnes, Newcastle University, Australia

- 24039      **The Impact of Corporate Governance on Intellectual Capital: Evidence from Indonesia**  
 Monica, Bina Nusantara University, Indonesia  
 Stephanus Remond, Waworuntu, Bina Nusantara University, Indonesia
- 24051      **Stock Option Awards and Firm Performance: Evidence after Japan’s Corporate Governance Reforms**  
 Nobuhisa Hasegawa, Management Research Institute, Japan  
 Hyonok Kim, Tokyo Keizai University, Japan  
 Yukihiro Yasuda, Tokyo Keizai University, Japan
- 24241      **Employee Voluntary Disclosures In Annual Reports**  
 Pamela Kent, Bond University, Australia  
 Carolyn Windsor, Bond University, Australia  
 Tamara Zunker, Bond University, Australia

**SESSION 6(F): “RESEARCH FORUM: FINANCE AND TAXATION ISSUES”**

**Ni’ihau**

**Moderator:** Vasanta Valli Chivukula, NMKRV College for Women, India

- 24014      **Zakat as Tax Deduction in Sharia and Accounting Perspectives (Case Study of Indonesia and Malaysia)**  
 Alchudri Munir, State Islamic University of Sultan Syarif Kasim Riau, Indonesia
- 24098      **How Does the Network Structure of Standard-Setters Affect Their Performance?**  
 Kensuke Ogata, University of Nagasaki, Japan
- 24102      **Empirical Analysis on Segment Information: Evidence from Japan**  
 Naoki Kobayashi, Tamagawa University, Japan  
 Takayuki Nakano, Hosei University, Japan
- 24200      **A Suggested Risk Index Model for Risk Measurement in Indian IT Stocks**  
 Vasanta Valli Chivukula, NMKRV College for Women, India  
 K. Eresi Kalachetty, Bangalore University, India
- 24239      **The Relationship between Information Asymmetry and Tobin's Q Ratio in Tehran Stock Exchange**  
 Alizadeh Hassan, Islamic Azad University-Mashhad, Iran  
 Ghadirimoghadam Abolfazl, Islamic Azad University, Iran  
 Mahmoud Mousavi shiri, Payame Noor University, Iran

