

# 2018 Taiwan Accounting Association Annual Conference & Asian Accounting Associations Conference

## Conference Program

Venue : The College of Commerce, National Chengchi University, Taipei, Taiwan

### Industry Session A 6<sup>th</sup> DEC. – 13:00-14:30

Industry Session A1

Room: Yuanta Lecture Hall 元大講堂(6F)

#### The Development of Cryptocurrency in Taiwan and Tax Issues

##### 台灣虛擬貨幣發展與財稅議題

主持人:	許崇源	政治大學會計學系 教授
與談人:	郭柏如	資誠聯合會計師事務所 會計師
	陳麗媛	資誠聯合會計師事務所 會計師

### Industry Session A 6<sup>th</sup> DEC. – 13:00-14:30

Industry Session A2

Room: Yuanta Humanity Chamber 元大人文廳(6F)

#### Trend and Development of Management Accounting (Association of International Certified Professional Accountants)

##### 管理會計之趨勢與發展

主持人:	Vicky Li	Regional Vice President, North Asia, AICPA/CIMA
與談人:	Cham Fatt Wong	Head of Finance of GP Electronics (HK) Ltd
	李榮華	佶立科技公司 總經理
	張深閔	普祺樂實業有限公司 總經理

### Industry Session A 6<sup>th</sup> DEC. – 13:00-14:30

Industry Session A3

Room: Polaris Tech Chamber 寶來科技廳(6F)

#### AiA Audit Innovation

##### 審計創新

主講人:	柯志賢	勤業眾信聯合會計師事務所 會計師
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### Industry Session A 6<sup>th</sup> DEC. – 13:00-14:30

Industry Session A4

Room: Yan Cheng Innovation Chamber 炎成創新廳(6F)

#### Rule of Integrity

##### 誠信的法則

主講人:	楊世忠	首都經濟貿易大學 教授
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## **Concurrent Session A 6<sup>th</sup> DEC. – 13:00-14:30**

### **Concurrent Session A5: Analyst Forecast**

Moderator: Sophia Hsin-Tsai Liu (National Taiwan University)

Room: **302** (3F)

#### **Tax Knowledge Diffusion through Individual Auditor Network Ties: Evidence from China**

Author: Chee Yeow Lim Singapore Management University  
Terry Shevlin University of California at Irvine  
Kun Wang Tsinghua University  
Yan Ping Xu Jinan University

Discussant: Sophia Hsin-Tsai Liu National Taiwan University

#### **Earnings Quality and Financial Analysts' Dividend Forecast Accuracy: Evidence from Korea**

Author: Hye Jeong Nam Dongguk University

Discussant: Lin-Hui Yu National Taiwan University

#### **Happy Analysts**

Author: Ole-Kristian Hope University of Toronto  
Congcong Li Singapore Management University  
An-Ping Lin Singapore Management University  
MaryJane Rabier Washington University in Saint Louis

Discussant: Hye Jeong Nam Dongguk University

## **Concurrent Session A 6<sup>th</sup> DEC. – 13:00-14:30**

### **Concurrent Session A6: Corporate Social Responsibility (I)**

Moderator: Min-Jeng Shuie (National Taipei University)

Room: **305** (3F)

#### **Does Mandatory CSR Reporting Improve Labor and Human Rights?**

Author: Shing-Jen Wu Soochow University  
Hung-Chi Hsu Soochow University

Discussant: Chih-Liang Liu National Taiwan University

#### **The Relationship between Board Gender Composition and the Quality of Corporate Social Responsibility Report**

Author: Hui-Wen Chiu National Chung Cheng University  
Chia-Chun Hsieh National Chung Cheng University

Discussant: Yu-Chun Lin National Changhua University of Education

#### **Financial-Expert CEOs and Corporate Social Responsibility**

Author: I-Min Lin National Chengchi University

Discussant: Min-Jeng Shuie National Taipei University

## **Concurrent Session A 6<sup>th</sup> DEC. – 13:00-14:30**

### **Concurrent Session A7: Firm Performance and Earnings Management**

Moderator: She-Chih Chiu (National Taipei University)

Room: **310** (3F)

#### **Do the Outcomes of Political Uncertainty around Presidential Elections Affect Accrual-based Earnings Management?**

Author: Yu-Hsuan Chung National Chung Cheng University

Discussant: Yan-Yi Chiou National Defense University

#### **The Evaluation Model of Conversion Schemes for Information Systems under Mandatory IFRS Implementation**

Author: Li-Han Kao Soochow University

Chia-Li Lin National Taipei University

Discussant: Xu-Zhe Wu National Chung Cheng University

#### **Accounting Information Systems Success Factors under Transaction Cycles and the Evaluation of Business Performance**

Author: Li-Han Kao Soochow University

Feng Chiang Soochow University

Discussant: She-Chih Chiu National Taipei University

## **Concurrent Session A 6<sup>th</sup> DEC. – 13:00-14:30**

### **Concurrent Session A8: 《Journal of Accounting Review》**

Moderator: Chia-Ling Lee (National Chengchi University)

Room: **311** (3F)

#### **Tax Uncertainty and Corporate Dividend Payout: Evidence from Taiwan**

Author: Wan-Hsuan Lee National Taxation Bureau of Taipei, Ministry of Finance

Yi-Cheng Ho National Chengchi University

Jenn-Shyong Kuo National Taipei University

Discussant: Ye-Cheng Yang Soochow University

#### **The Value Relevance of the Footnote Disclosures of Defined Benefit Plans - IAS 19 Revised 2013**

Author: Shu-Hua Lee National Taipei University

Pei-Chen Hsieh Ming Chuan University

Chih-Hsien Chen National Taipei University

Yann-Ching Tsai National Taiwan University

Discussant: Stephanie Tsui City University of Hong Kong

#### **Relative Performance Evaluation and the Use of Discretionary Bonuses in Executive Compensation**

Author: Stephanie Tsui City University of Hong Kong

Discussant: Chia-Ling Lee National Chengchi University

## **Concurrent Session B 6<sup>th</sup> DEC. – 14:45-16:15**

**Concurrent Session B1: TAA、JAA、KAA (I)**

Moderator: Anne Wu (National Chengchi University)

Room: **Yuanta Lecture Hall** 元大講堂 (6F)

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### **The Effect of Corporate Governance on the Relationship between Accounting Quality and Trade Credit: Evidence from Japan**

Author: Masahiro Enomoto Kobe University

Discussant: Ruei-Shian Wu Yuan Ze University

### **Do Relatively More Efficient Firms Require Additional Audit Effort? Audit Demand Theory vs Audit Supply Theory**

Author: Hyoung Joo Lim Kyonggi University

Discussant: Yu-Chun Lin National Changhua University of Education

### **Does Team Matter? Team Effects of Credit Rating Analysts on Credit Ratings**

Author: Vincent Y.S. Chen National Chengchi University

Discussant: Makoto Nakano Hitotsubashi University

## **Industry Session B 6<sup>th</sup> DEC. – 14:45-16:15**

**Industry Session B2**

Room: **Yuanta Humanity Chamber** 元大人文廳(6F)

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### **Enterprise Value Management: Trends and Case Analysis**

全方位企業價值管理：趨勢與實務案例解析

主講人：曾于哲 安永聯合會計師事務所 會計師

## **Industry Session B 6<sup>th</sup> DEC. – 14:45-16:15**

**Industry Session B3**

Room: **Polaris Tech Chamber** 寶來科技廳(6F)

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### **Forensic Accounting**

鑑識會計

主講人：劉婉蓉 勤業眾信聯合會計師事務所 副總經理

## **Industry Session B 6<sup>th</sup> DEC. – 14:45-16:15**

**Industry Session B4**

Room: **Yan Cheng Innovation Chamber** 炎成創新廳 (6F)

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### **US-China Trade War and International Taxation**

中美貿易爭議與國際租稅議題

主講人：曾博昇 資誠聯合會計師事務所 會計師

吳中書 金融研訓院 董事長

## **Concurrent Session B 6<sup>th</sup> DEC. – 14:45-16:15**

### **Concurrent Session B5: Contemporary Accounting Issues (I)**

Moderator: Yen Tong (Nanyang Technological University)

Room: 302 (3F)

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#### **Does Board Turnover Enhance Firm Performance? A Contingency Approach**

Author: Kevin Koh Nanyang Technological University  
Wei Qiang Lingnan University  
Yen Tong Nanyang Technological University  
Sze Sze Wong Nanyang Technological University  
Discussant: Yuan-Chen Chang National Chengchi University

#### **Impact of Direct Channel on the Choice of Absorption versus Direct Costing Using Cost-based Transfer Price**

Author: Jumpei Hamamura St. Andrew's University  
Discussant: Chia-Ling Lee National Chengchi University

#### **Who Gives CEOs Inside Debt? Focusing on the Role of Institutional Investors**

Author: Kyoungwon Mo Chung-Ang University  
Young Jin Kim Korea Advanced Institute of Science and Technology  
Discussant: Yen Tong Nanyang Technological University

#### **Recirculation Prohibition of Fair Value through Other Comprehensive Income on Realization and Earning Management**

Author: Kyung-Tae Gong Dong Eui University  
Discussant: Wei-Tzu Chen National Taipei University

## **Concurrent Session B 6<sup>th</sup> DEC. – 14:45-16:15**

### **Concurrent Session B6: Capital Markets (I)**

Moderator: Yi-Cheng Ho (National Chengchi University)

Room: 305 (3F)

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#### **Debt Maturity and Tax Avoidance : The Evidence of Taiwanese Listed Companies**

Author: Jenn-Shyong Kuo National Taipei University  
Yi-Cheng Ho National Chengchi University  
Fang-Yu Liang National Chengchi University  
Discussant: Kuang-Ta Lo National Chengchi University

#### **The Effects of Chief Financial Officers' Accounting Expertise on Corporate Credit Ratings**

Author: Chia-Wen Chang Ming Chuan University  
Ming-Chin Chen National Chengchi University  
Discussant: Yu-Hsuan Chung National Chung Cheng University

#### **The Effect of Tax Reform on the Estimate Errors of Current Income Tax Expense of Taiwanese Listed and OTC Companies**

Author: Ming-Chin Chen National Chengchi University  
Huan-Yi Li National Chengchi University  
Chia-Wen Chang Ming Chuan University  
Discussant: Yi-Cheng Ho National Chengchi University

## **Concurrent Session B 6<sup>th</sup> DEC. – 14:45-16:15**

### **Concurrent Session B7: Auditing Issues (I)**

Moderator: Ling-Tai Lynette Chou (National Chengchi University)

Room:310 (3F)

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#### **Does Key Audit Matter Reveal Audit Risks?**

Author: Chuan-San Wang National Taiwan University  
Ting-Ju Chen National Taiwan University  
Discussant: Honh-Da Wang National Kaohsiung University of Science and  
Technology

#### **The Effect of Regional Audit Market Competition on Auditor Fee**

Author: Chao-Ling Lin Chang Jung Christian University  
Discussant: Ling-Tai Lynette Chou National Chengchi University

#### **Does Knowledge Spillover Occur between Auditing and Assurance Service?**

Author: Chung-Yang Wu National Chung Cheng University  
Hsien-Lian Chiu National Chung Cheng University  
Discussant: Chao-Ling Lin Chang Jung University

#### **Business Groups and Audit Fees**

Author: Hong-Da Wang National Kaohsiung University of Science and  
Technology  
Hung-Yin Chen Chung Yuan Christian University  
Kuan-Chun Lai Crowe (TW) CPAs  
Discussant: Wan-Ying Lin National Chengchi University

## **Concurrent Session B 6<sup>th</sup> DEC. – 14:45-16:15**

### **Concurrent Session B8: 《APJAE》 (I)**

Moderator: Jia-Wen Liang (National Chengchi University)

Room:311 (3F)

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#### **Compensation Consultants' Reputation, Non-compensation Consulting Services and CEO Pay**

Author: Audrey Wen-Hsin Hsu National Taiwan University  
Sophia Hsin-Tsai Liu National Taiwan University  
Ferdinand A. Gul Deakin University  
Discussant: Jia-Wen Liang National Chengchi University

#### **Corporate Organizational Structure, Tax Havens and Analyst Forecast Properties**

Author: Audrey Wen-Hsin Hsu National Taiwan University  
Sophia Hsin-Tsai Liu National Taiwan University  
Siva Nathan Georgia State University  
Discussant: An-Ping Lin Singapore Management University

#### **Managerial Ability and Accounting Conservatism**

Author: Yan-Yi Chiou National Defense University  
Discussant: Hsin-Tsai Liu National Taiwan University

## Concurrent Session B 6<sup>th</sup> DEC. – 14:45-16:15

### Concurrent Session B9: 《Taiwan Accounting Review》(I)

Moderator: Hsiao-Lun Lin (National Taipei University)

Room:201 (2F)

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#### Co-signed Networks in the CPA Firms and Audit Fees

Author: Min-Jeng Shiue National Taipei University  
Ching-Yi Chen National Taipei University  
Zhi-Yu Su CECI Nova Technology Co., Ltd  
Discussant: Hsiao-Lun Lin National Taipei University

#### The Impacts of CEO Turnover Types and Successor Origin on Income Smoothing

Author: Chan-Jung Chen National Pingtung University  
Discussant: Li-Han Kao Soochow University

#### Is More Descendant a Sign of Good Fortune? A Natural Experiment of the Passing of Founder

Author: Hsiu-Feng Lin Tunghai University  
Yueh-Hung Chen Tunghai University  
Yu-Sheng Lin Tunghai University  
Discussant: Chun-You Ko Soochow University

## Concurrent Session C 6<sup>th</sup> DEC. – 16:30-18:00

### Concurrent Session C1: TAA、JAA、KAA (II) National Taipei University of Business

Moderator: Yu-Lin Chen(National Taipei University of Business) Room: **Yuanta Lecture Hall** 元大講堂(6F)

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#### The Effect of Audit Support Systems on Audit Quality

Author: Hsien-Lian Chiu National Chung Cheng University  
Discussant: Hyoungjoo Lim Kyonggi University

#### Clientele Effects of the Reinforcement of Taxation on Comprehensive Financial Incomes

Author: Hee-Yeon Sunwoo Sejong University  
Discussant: Chia-Wen Chang Ming Chuan University

#### Determinants of Behavior to Divest Cross-Holding Shares

Author: Shoichi Tsumuraya Hitotsubashi University  
Discussant: Chao-Jung Chen National Pingtung University

## Industry Session C 6<sup>th</sup> DEC. – 16:30-18:00

### Industry Session C2:

Room: **Yuanta Humanity Chamber** 元大人文廳(6F)

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#### Review of Key Audit Matters (KAM) - CN, TW, HK, SGK

關鍵查核事項之回顧(台灣、新加坡、香港、中國)

主持人: 馬秀如 政治大學會計學系 教授  
與談人: 黃國源 TEJ 研究部 研究員  
方順逸 TEJ 研究部 協理

## Editor Session C 6<sup>th</sup> DEC. – 16:30-18:00

Editor Session C3

Room: **Polaris Tech Chamber** 寶來科技廳(6F)

### 《Journal of Accounting Review》、《ABR》、《APJAE》

Moderator:	Qiang Cheng	Singapore Management University, Editor of The Accounting Review
Panelist:	Edward Lee	Editor, Accounting and Business Research, Manchester Business School
	Shu-Hsing Li	Editor, Asia-Pacific Journal of Accounting & Economics, National Taiwan University
	Hsiou-Wei Lin	Editor, Journal of Accounting Review, National Taiwan University

## Concurrent Session C 6<sup>th</sup> DEC. – 16:30-18:00

Concurrent Session C4: 《APJAE》 (II)

Moderator: Chung-Huey Huang (National Taipei University)

Room: **Yan Cheng Innovation Chamber** 炎成創新廳 (6F)

### The Effects of Transfer Pricing Regulations on Multinational Income Shifting

Author:	Ji Seon Yoo	University of Seoul
Discussant:	Chung-Huey Huang	National Taipei University

### Sticky Costs in the Case of Municipal Mergers: Resource Adjustment Costs Using Differences-in-differences

Author:	Shohei Nagasawa	Tokyo Metropolitan University, Japan
Discussant:	Chien-Min Kevin Pan	National Chengchi University

### Discretion in R&D Capitalization and Information Effects of R&D Expenditures

Author:	Joong Hi Cho	Korea Advanced Institute of Science and Technology
	Seong Pyo Cho	Kyungbook National University
	Hee Jung Kim	Korea Aerospace Research Institute
Discussant:	Vincent Y.S. Chen	National Chengchi University

## Concurrent Session C 6<sup>th</sup> DEC. – 16:30-18:00

Concurrent Session C5: Contemporary Accounting Issues (II)

Moderator: Ruei-Shian Wu (Yuan-Ze University)

Room:302 (3F)

### A New Vague Set based Group Decision Making Method for Forecasting Pro-forma Income Statement

Author:	Kuo-Sui Lin	Aletheia University
	Wei-Chen Tu	Teledirect Telecommerce Sdn Bhd
Discussant:	Ruei-Shian Wu	Yuan Ze University

### Dividend Taxes and Firm Valuation —Taiwan Evidence

Author:	Ruei-Shian Wu	Yuan Ze University
	Chuan-San Wang	National Taiwan University
Discussant:	She-Chih Chiu	National Taipei University

### CEO Compensation Structures and Corporate Payout Policy Decisions

Author:	Ruei-Shian Wu	Yuan Ze University
	Yi-Rong Wu	Deloitte & Touche, Taiwan
Discussant:	Chuan-San Wang	National Taiwan University



## **Concurrent Session C 6<sup>th</sup> DEC. – 16:30-18:00**

### **Concurrent Session C6: Corporate Governance (I)**

Moderator: I-Min Lin (National Chengchi University)

Room: **305** (3F)

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#### **The Association between Corporate Governance and Dividend Policy of Firms Foreign Listed in Taiwan**

Author: Chun-You Ko Soochow University  
Yueh-Lin Tsai Soochow University  
Discussant: Yu-Chun Lin National Changhua University of Education

#### **Empirical Research on the Function of Compensation Committees: The Influence of Family Control and Professional Managers**

Author: Hsuan-Lien Chu National Taipei University  
Yen-Chi Chen Ming Chuan University  
Discussant: I-Min Lin National Chengchi University

#### **Determinants of Securities and Exchange Act Violation Cases**

Author: Yu-Chun Lin National Changhua University of Education  
Discussant: Chun You Ko Soochow University

#### **Do the Disclosure Types of Directors Remuneration relate to Accruals Quality?**

Author: Yu-Hsuan Chung National Chung Cheng University  
Chieh-Kai Yang Tunghai University  
Discussant: Yen Chi Chen Ming Chuan University

## **Concurrent Session C 6<sup>th</sup> DEC. – 16:30-18:00**

### **Concurrent Session C7: Corporate Social Responsibility (II)**

Moderator: Wan-Ying Lin (National Chengchi University)

Room: **310** (3F)

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#### **Does the CSR Report Assured by Certified Public Accountants Increase Market Value ?**

Author: Hsiang-Tsai Chiang Feng Chia University  
Huey Jiuan Yu Feng Chia University

#### **The Effect of CSR Mandatory Assurance on the Cost of Debt Capital: Evidence from Taiwan**

Author: Ming-Feng Zhang National Chung Cheng University  
Hsien-Lian Chiu National Chung Cheng University

#### **Mandatory Assurance on CSR Reports and Analyst Forecasts: Evidence from Taiwan**

Author: Li-Mao Lin National Chung Cheng University  
Hsien-Lian Chiu National Chung Cheng University

## **Concurrent Session C 6<sup>th</sup> DEC. – 16:30-18:00**

### **Concurrent Session C8: Taxation**

Moderator: Jenn-Shyong Kuo (National Taipei University)

Room: **311** (3F)

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#### **Is the Operations-related or Non-operations-related Corporate Social Responsibility Activities Associated with Tax Avoidance?**

Author: Chien-Ju Lu Yuan Ze University  
Nien-Ping Lee Yuan Ze University  
Shu-Hui Sue National Taichung University of Science and Technology

Discussant: Mengping Yang Soochow University

#### **The Relationship between Tax Avoidance and Tax Risk**

Author: Pei-Chen Chiang Deloitte & Touche, Taiwan  
Jenn-Shyong Kuo National Taipei University  
Yi-Cheng Ho National Chengchi University

Discussant: Wei-Heng Lin National Taipei University of Business

#### **The Impacts of Tax Reform on Payout Policy**

Author: Gai-Neng Lin Feng Chia University  
Bing-Yan He Feng Chia University

Discussant: Jenn-Shyong Kuo National Taipei University

## **Concurrent Session D 7<sup>th</sup> DEC. – 09:00-10:30**

### **Concurrent Session D1: 《APJAE》 (III)**

Moderator: Cheng-Jen Huang (Tunghai University)

Room: **301** (3F)

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#### **Voluntary Fair Value Accounting for Financial Instruments in the Banking Industry: Evidence for the Effects of the Fair Value Option on Information Asymmetry**

Author: Wei-Tzu Chen National Taipei University  
Chia-Wei Tai National Taipei University

Discussant: Audrey Wen-Hsin Hsu National Taiwan University

#### **Managerial Overconfidence, CSR and Firm Value**

Author: Yu Gao Chonbuk National University  
Kil-Seok Han Chonbuk National University

Discussant: Cheng-Jen Huang Tunghai University

#### **A Critical Evaluation of RTO Jones Models Related to the Earnings Management Studies**

Author: Soon Suk Yoon Western Illinois University  
Hyo Jin Kim Jeonju University

Discussant: Mei-Hui Chen National Defense University

## **Concurrent Session D 7<sup>th</sup> DEC. – 09:00-10:30**

### **Concurrent Session D2: Contemporary Accounting Issues (III)**

Moderator: Mei-Hwa Lin (National Chengchi University)

Room: 302 (3F)

#### **The Change in the Value Relevance of Earnings after the Adoption of IFRS: Evidence from Industry Value Chains**

Author: Yan-Ting Lin Fu Jen Catholic University  
Hung-Shu Fan Fu Jen Catholic University  
Discussant: Mei-Hwa Lin National Chengchi University

#### **Information Processing Costs and the Efficiency of Internal Capital Markets: Evidence from XBRL Adoption**

Author: Ting-Kai Chou National Cheng Kung University  
Discussant: Chi-Hua Li Fu Jen Catholic University

#### **The Regulation Change in Consolidation Rules and the Incentives for Earnings Management Activities via Related Party Transactions**

Author: Ruey-Chin Lin Fu Jen Catholic University  
Chi-Hua Li Fu Jen Catholic University  
Hong-Da Wang National Kaohsiung University of Science and Technology  
Yan-Jie Yang Yuan Ze University  
Discussant: Ting-Kai Chou National Cheng Kung University

#### **Value Relevance of Statement of Comprehensive Income of Financial Industry in Taiwan**

Author: Cheng-Hau Fan Deloitte & Touche, Taiwan  
Mei-Hwa Lin National Chengchi University  
Discussant: Shu-Ling Wu National Taiwan University

## **Concurrent Session D 7<sup>th</sup> DEC. – 09:00-10:30**

### **Concurrent Session D3: Fair Value Accounting**

Moderator: Edmund C. Keung (National University of Singapore)

Room: 201 (2F)

#### **Does Disclosure of Fair Value Measurement in Goodwill Impairment Test Affect Audit Fees?**

Author: Vincent Y.S. Chen National Chengchi University  
Edmund C. Keung National University of Singapore  
I-Min Lin National Chengchi University  
Discussant: Kelvin K. F. Law Nanyang Technological University

#### **Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study**

Author: Chu Yeong Lim Singapore Institute of Technology  
Gary Pan Singapore Management University  
Kevin Ow Yong Peking University  
Discussant: Jong-Seo Choi Pusan National University

#### **Does Managerial Discretion Affect Value Relevance of Goodwill Impairment under IFRS Regime?**

Author: Jong-Seo Choi Pusan National University  
Ji-Ahn Nam Pusan National University  
Discussant: Edmund C. Keung National University of Singapore

## Concurrent Session D 7<sup>th</sup> DEC. – 09:00-10:30

### Concurrent Session D4: Corporate Management and Performance

Moderator: Tsuilin Kuo (National Taipei University)

Room: 202 (2F)

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#### Diversification Strategies and Performance for Taiwan Construction Company

Author: Chia-Ching Cho National Chung Cheng University  
Hong-Da Wang National Kaohsiung University of Science and Technology  
Yu-Shen Tung National Chung Cheng University  
Discussant: Yuan-Tang Tsai National Taipei University

#### Application of the Theory of Planned Behavior to Explore the Intention of Managers in Process Innovation

Author: Yu-Cheng Tang National Changhua University of Education  
Chuan-Qin Su National Changhua University of Education  
Kuochuan Lin Chaoyang University of Technology  
Discussant: Chia-Ching Cho National Chung Cheng University

#### Developing a Strategy Map for Forensic Accounting with Fraud Risk Management: An Integrated Balanced Scorecard-based Decision Model

Author: Chih-Hao Yang National Defense University  
Kuen-Chang Lee Soochow University  
Discussant: Tsuilin Kuo Fu Jen Catholic University

#### The Relationship between CEO Power and Incomes Smoothing

Author: Hui-Sung Kao Feng Chia University  
Kuan-Fu Lai Feng Chia University  
Discussant: Chia-Chun Hsieh National Chung Cheng University

## Concurrent Session D 7<sup>th</sup> DEC. – 09:00-10:30

### Concurrent Session D5: 《Taiwan Accounting Review》 (II)

Moderator: Yu-Hui Su (Soochow University)

Room:210 (2F)

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#### Key Audit Matters and Credit Risk

Author: Kuei Hui Cheng National Taipei University  
Discussant: Yu-Hui Su Soochow University

#### Audit Committee and the Financial Derivatives Use

Author: Yu-Hui Su Soochow University  
Meng-Ping Yang Soochow University  
Ming-Hui Chang Deloitte & Touche  
Discussant: Yu-Tzu Chang National Chengchi University

#### Corporate Philanthropy: Arising from Agency Problem or Shareholder Wealth Maximization?

Author: Taychang Wang National Taiwan University  
Yuanli Wu National Taiwan University  
Discussant: Kuei Hui Cheng National Taipei University

## Concurrent Session E 7<sup>th</sup> DEC. – 10:50-12:20

### Concurrent Session E1: Corporate Performance

Moderator: Hui-Sung Kao (Feng Chia University)

Room: 815 (8F)

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#### The Relationship between Industry Relatedness and Firm Performance: Evidence from Taiwan Business Groups

Author: Chia-Ching Cho National Chung Cheng University  
Man-Chen Sung National Chung Cheng University

#### Board Composition and Organization Performance: Taiwan Listing Companies

Author: Yu-Xuan Liou Chunghwa Telecom

#### The Impact of Taiwan Family Business Succession Model on Corporate Performance

Author: Hui-Sung Kao Feng Chia University  
Jing-Wen Liu Tricor Group

#### The Relevance between the Corporate Governance and the Cumulative Abnormal Returns – In the Financial Holdings

Author: Chi-Chen Lin National Taipei University of Business  
Chen-Yueh Liu National Taipei University of Business

#### Supplier Concentration and Inventory Management

Author: Zhong-Guan Luo National Cheng Kung University  
Ting-Kai Chou National Cheng Kung University

## Industry Session E 7<sup>th</sup> DEC. – 10:50-12:20

### Industry Session E2

Room: 301 (3F)

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#### Digital Transformation and Technology Risk Control Practice

##### 數位轉型與科技風險控制實務

主講人: 謝昶澤 KPMG 安侯建業數位科技安全團隊顧問服務部  
執行副總經理

## Education Session E 7<sup>th</sup> DEC. – 10:50-12:20

### Education Session E3

Room: 302 (3F)

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#### Accounting Education

##### 會計教育議題

主持人: Ling-Tai Lynette Chou National Chengchi University  
與談人: Tsing-Zai Wu Asia University  
Kevin Chen The Hong Kong University of Science and Technology  
Yu-Hui Su Soochow University  
Edmund C. Keung National University of Singapore

## Concurrent Session E 7<sup>th</sup> DEC. – 10:50-12:20

### Concurrent Session E4: Audit Quality

Moderator: Jong-Hag Choi (Seoul National University)

Room: 201 (2F)

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#### Audit Market Concentration and Audit Fees: An International Investigation

Author: Jong-Hag Choi Seoul National University  
Jeong-Bon Kim City University of Hong Kong and University of Waterloo  
Eugenia Yujin Lee Seoul National University  
Hee-Yeon Sunwoo Sejong University  
Discussant: Yu-Tzu Chang National Chengchi University

#### The Effect of Local Audit Market Competition on Audit Quality and Fees

Author: Jong-Hag Choi Seoul National University  
Wonsuk Ha Seoul National University  
Eugenia Y. Lee Seoul National University  
Yoonseok Zang Singapore Management University  
Discussant: Chee Yeow Lim Singapore Management University

#### Do Banks Care about Litigation against Auditors of Borrower Firms? Evidence from Bank Loan Pricing

Author: Jong-Hag Choi Seoul National University  
Wonsuk Ha Seoul National University  
Hanna Lee University of Maryland  
Discussant: Ting-Kai Chou National Cheng Kung University

## Concurrent Session E 7<sup>th</sup> DEC. – 10:50-12:20

### Concurrent Session E5: Capital Markets (II)

Moderator: Kevin Ow Yong (Peking University)

Room:202 (2F)

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#### How Does the Economy Shape the Financial Advisory Profession?

Author: Kelvin K. F. Law Nanyang Technological University  
Luo Zuo Cornell University  
Discussant: Audrey Wen-Hsin Hsu National Taiwan University

#### The Role of Assets in Firm Valuation

Author: Gee-Jung Kwon Hanbat National University  
Discussant: Shu-Miao Lai Kainan University

#### Board Networks and Accounting Conservatism

Author: In-Mu Haw Texas Christian University  
Shu-Miao Lai Kainan University  
Chih-Liang Liu Xiamen University  
Discussant: Kevin Ow Yong Peking University

## AGO Session E 7<sup>th</sup> DEC. – 10:50-12:20

AGO Session E6

Room: 210 (2F)

### Big Data and Government Accounting

#### 巨量資料與政府審計

主持人:	張善政	東吳大學巨量資料管理學院 榮譽院長
報告人:	李順保	審計部第一廳 審計官兼廳長
與談人:	王麗珍	審計部 副審計長
	譚家蘭	政治大學會計系 教授
	盧信銘	臺灣大學資訊管理學系 副教授

## Concurrent Session F 7<sup>th</sup> DEC. – 13:20-14:50

### Concurrent Session F1: Contemporary Accounting Issues (IV)

Moderator: Chien-Hui Chuang (Tunghai University)

Room: 815 (8F)

#### What Motivates Firms to Form Strategic Alliances? An Agency Perspective

Author:	Yu-Fang Huang	National Chengchi University
	Jia-Wen Liang	National Chengchi University
Discussant:	Chien-Hui Chuang	Tunghai University

#### CEO Power and Internal Control Weaknesses-The Moderating Effects of CPA Experience

Author:	Hui-Sung Kao	Feng Chia University
	Yu-Jen Chen	Deloitte & Touche, Taiwan
Discussant:	Li-Chun Kuo	National Taipei University

## Industry Session F 7<sup>th</sup> DEC. – 13:20-14:50

Industry Session F2

Room: Yuanta Lecture Hall 元大講堂 (6F)

### The Trend of Financial Crime Supervision: APG Third Round Evaluation

#### 反洗錢及反資恐第三輪國家評鑑後之金融犯罪監理趨勢

主講人:	朱成光	KPMG 安侯建業風險顧問暨鑑識會計服務 執行副總經理
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## Industry Session F 7<sup>th</sup> DEC. – 13:20-14:50

Industry Session F3

Room: Yuanta Humanity Chamber 元大人文廳 (6F)

### The Impact of Auditing Digital Analysis on Auditing Theory and Method

#### 審計數位分析對審計理論與審計方法之影響

主講人:	林儀綺	安永聯合會計師事務所審計服務 協理
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## **Concurrent Session F 7<sup>th</sup> DEC. – 13:20-14:50**

### **Concurrent Session F4: Corporate Social Responsibility (III)**

Moderator: Nai-Hui Su (National Chung Hsing University)

Room:302 (3F)

#### **Corporate Social Responsibility and Tax Aggressiveness: The Moderate Effect of Managerial Ownership**

Author: Nai-Hui Su National Chung Hsing University  
Pei-Yu Chu National Chung Hsing University  
Discussant: Yu-Shun Hung Fu Jen Catholic University

#### **The Examination of Corporate Social Responsibility, Government Subsidy, and Mergers & Acquisitions: Evidence from China's Listed Companies**

Author: Yu-Shun Hung Fu Jen Catholic University  
Yi-Xuan Fen Explore Semiconductor, Inc.  
Discussant: Nai-Hui Su National Chung Hsing University

#### **The Impact of CSR Reporting and Financial Performance on Credit Rating**

Author: Yu-Shun Hung Fu Jen Catholic University  
Min-Hua Lee New Wide Enterprise Co., Ltd.  
Discussant: Yuanli Wu National Taiwan University

## **Concurrent Session F 7<sup>th</sup> DEC. – 13:20-14:50**

### **Concurrent Session F5: Corporate Governance (II)**

Moderator: Chih-Liang Liu (Xiamen University)

Room:201 (2F)

#### **Family Succession and Cost of Bank Loans: Evidence from China**

Author: Tzu-Ching Weng Feng Chia University  
Hsin-Yi Chi National Chung Hsing University  
Shu-Ping Chen National Chung Hsing University

#### **Directors' and Officers' Liability Insurance, R&D Expenditure, and Future Performance**

Author: Hsin-Yu Chen Providence University  
Che-Chia Chang Tunghai University  
I-Hsin Chie Providence University

#### **An Investigation on Liquidity Adjusted VaR, Backtesting and Stresstesting from Taiwan Overseas Listing Companies**

Author: Chui-Chun Tsai Providence University  
Yi-Hsuan Huang Providence University  
Yu-Ling Ma Providence University  
Shih-Han Chang Providence University



## **Concurrent Session F 7<sup>th</sup> DEC. – 13:20-14:50**

### **Concurrent Session F6: Key Audit Matters**

Moderator: Yi-Jie Tseng (Fu Jen Catholic University)

Room: 202 (2F)

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#### **The Association between Auditor-Client Relationship and Key Audit Matters**

Author: Shaio-Yan Huang National Chung Cheng University  
Mei- Man Hsu National Chung Cheng University  
Tsung-Yi Chen National Chung Cheng University

#### **The Relationship between the Quality of Financial Statement and Key Audit Matters**

Author: Shaio-Yan Huang National Taipei University of Business  
Chi-Chen Lin National Taipei University of Business  
Mei-Man Hsu National Taipei University of Business  
Hao-Yu Chen National Taipei University of Business

#### **The Effects of the Establishment and Quality of Audit Committee on Key Audit Matter**

Author: Li-Jen He National Yunlin University of Science & Technology  
Hsin-Hui Yu National Yunlin University of Science & Technology

#### **The Effect of Key Audit Matters on Accounting Conservatism**

Author: Chao-Wei Li Accounting department, Lion Pencil Co., Ltd.

## **Concurrent Session F 7<sup>th</sup> DEC. – 13:20-14:50**

### **Concurrent Session F7: Auditing Issues (II)**

Moderator: Wu Chun Chi(National Chengchi University)

Room:210 (2F)

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#### **Effects of Certified Public Bookkeepers Act on Proprietorship Audit Firms under the Control of Auditor Quality**

Author: Yahn-Shir Shiau National Yunlin University of Science and Technology  
Chung-Cheng Yang National Yunlin University of Science and Technology  
Lin Ling Yuan National Yunlin University of Science and Technology  
Discussant: Wu-Chun Chi National Chengchi University

#### **The Effect of Client-Specific Experience on the Disclosure Quality of Key Audit Matters (KAMs): Evidence from Taiwan**

Author: Yu-Tzu Chang National Chengchi University  
Wu Chun Chi National Chengchi University  
Dan Stone University of Kentucky  
Discussant: Chih-Hsien Liao National Taiwan University