

Journal of Contemporary Accounting and Economics (JCAE)

Doctoral Consortium
3 January 2020
2nd Floor, Soratha Building
Faculty of Management Studies and Commerce
University of Sri Jayewardenepura
Colombo, Sri Lanka

Final Program

(Updated on 31/12/2019)

Friday, 3 January 2020		
TIME	EVENT	VENUE
7:15am	Bus departs Cinnamon Lakeside to University of Sri Jayewardenepura	Cinnamon Lakeside Hotel Lobby
8:15am – 8:45am	Registration	New Faculty Board Room Foyer, 2/F
8:45am – 9:00am	WELCOMING REMARKS Dr. U. Anura Kumara , Dean, Faculty of Management Studies and Commerce, <i>University of Sri Jayewardenepura</i>	New Faculty Board Room, 2/F
9:00am – 9:45am	SEMINAR 1: Financial Accounting	New Faculty Board Room, 2/F
Speaker	Professor Katherine Schipper , Thomas F. Keller Professor of Business Administration, Fuqua School of Business, <i>Duke University</i>	
Title	Investment effects of changes in accounting information	
Pre-readings	Chircop, J., Novotny-Farkas, Z., 2016. The economic consequences of extending the use of fair value accounting in regulatory capital calculations. <i>Journal of Accounting and Economics</i> , 62: 183-203. Laux, C., 2016. The economic consequences of extending the use of fair value accounting in regulatory capital calculations: A discussion. <i>Journal of Accounting and Economics</i> , 62: 204-208. Shroff, N., 2017. Corporate investment and changes in GAAP. <i>Review of Accounting Studies</i> , 22: 1-63.	

Friday, 3 January 2020

TIME	EVENT	VENUE
9:45am – 10:30am	DISCUSSION SESSION 1	New Faculty Board Room, 2/F
10:30am – 11:00am	Tea Break	Old Faculty Board Room, G/F
11:00am – 11:45am	SEMINAR 2: Auditing	New Faculty Board Room, 2/F
<p>Speaker</p> <p>Title</p> <p>Pre-readings</p>	<p>Professor Ole-Kristian Hope, Deloitte Professor, Rotman School of Management, <i>University of Toronto</i></p> <p>Emerging Markets Research</p> <p>Deng, Y., Hope, O.K., Wang, C., Zhang, M., 2019. Capital-Market Liberalization and Asymmetric Auditor Behavior: Evidence from a Quasi-Experiment. Working paper.</p> <p>Hope, O.K., Jiang, S., Vyas, D., 2019. Government Procurement and Financial Statements Certification: Evidence from Private Firms in Emerging Economies. Working paper.</p> <p>Hope, O.K., Jiang, S., Vyas, D., 2019. Government Transparency and Firm-Level Operational Efficiency: Evidence from Private Firms in Emerging Markets. Working paper.</p>	
11:45am – 12:30pm	DISCUSSION SESSION 2	New Faculty Board Room, 2/F
12:30pm – 1:30pm	Lunch	Old Faculty Board Room, G/F
1:30pm – 2:15pm	SEMINAR 3: Corporate Governance	New Faculty Board Room, 2/F
<p>Speaker</p> <p>Title</p> <p>Pre-readings</p>	<p>Professor Bin Srinidhi, Carlock Endowed Professor, College of Business, <i>University of Texas at Arlington</i></p> <p>Board Governance and Information Quality</p> <p><u>Primary article that should be read:</u></p> <p>Srinidhi, B., Board Governance and Information Quality. 2019. Chapter in the forthcoming handbook “Economic Information to Facilitate Decision Making” edited by Professor Kashi Balachandran. Publisher: World Scientific Publishing</p>	

Friday, 3 January 2020

TIME	EVENT	VENUE
	<p><u>Supporting articles:</u></p> <p>Ali, A., Chen, T.-Y., Radhakrishnan, S., 2007. Corporate disclosures by family firms. <i>Journal of Accounting and Economics</i>, 44 (1): 238-286.</p> <p>Anderson, R.C., Reeb, D.M., 2003a. Founding-family ownership and firm performance: Evidence from the S&P 500. <i>The Journal of Finance</i>, 58 (3): 1301-1328.</p> <p>Bebchuk, L.A., Fried, J.M., 2005. Pay without Performance: Overview of the Issues. <i>Journal of Corporation Law</i>, 30 (4): 647–73.</p> <p>Cheung, S., Fung, S., Srinidhi, B., 2019. Impact of board ethnic diversity and commonality on earnings quality. Working paper, Deakin University, Australia.</p> <p>Gul, F.A., Srinidhi, B., Ng, A., 2011. Does board gender diversity improve the informativeness of stock prices? <i>Journal of Accounting and Economics</i>, 51 (3): 314–38.</p> <p>Hambrick, D.C., Mason, P.A., 1984. Upper echelons: the organization as a reflection of its top managers. <i>Academy of Management Review</i>, 9(2): 193–206.</p> <p>Hillman, A.J., Cannella Jr. A.A., Harris, I.C., 2002. Women and Racial Minorities in the Boardroom: How Do Directors Differ? <i>Journal of Management</i>, 28(6): 747–763.</p> <p>Hillman, A.J., Dalziel, T. 2003. Boards of Directors and Firm Performance: Integrating Agency and Resource Dependence Perspectives. <i>The Academy of Management Review</i>, 28(3): 383-396.</p> <p>Hsu, W., Lee, Y., Nagarajan, N., Srinidhi, B., 2019. Mechanisms for value creation in founder firms. Working paper, the University of Texas at Arlington, Arlington, Texas, USA</p> <p>Klein, A., 2002. Audit committee, board of director characteristics, and earnings management. <i>Journal of Accounting and Economics</i>, 33(3): 375–400.</p> <p>Lai, K., Srinidhi, B., Gul, F.A., Tsui, J.S.L., 2017. Board Gender Diversity, Auditor Fees, and Auditor Choice. <i>Contemporary Accounting Research</i>, 34(3) (Fall 2017): 1681–1714.</p>	

Friday, 3 January 2020

TIME	EVENT	VENUE
	<p>Lau, D.C., Murnighan, J. K., 2005. Interactions within groups and subgroups: The effects of demographic faultlines. <i>Academy of Management Journal</i>, 48: 645-659.</p> <p>Malenko, N., 2014. Communication and decision-making in corporate boards. <i>Review of Financial Studies</i>, 27 (5): 1486-1532.</p> <p>Shleifer, A., Vishny, R., 1997. A Survey of Corporate Governance. <i>Journal of Finance</i>, 52(2): 737-84.</p> <p>Srinidhi, B., Lim, C.Y., Hossain, M., 2009. Effects of country-level legal, extra-legal and political institutions on auditing: A cross-country analysis of the auditor specialization premium. <i>Journal of Contemporary Accounting and Economics</i>, 5(1): 34-46.</p> <p>Srinidhi, B., Gul, F.A., Tsui, J.S.L., 2011. Female directors and earnings quality. <i>Contemporary Accounting Research</i>, 28(5): 1610-44.</p> <p>Srinidhi, B., He, N.S., Firth, M., 2014. The effect of governance on specialist auditor choice and audit fees in U.S. family firms. <i>The Accounting Review</i>, 89(6): 2297-2329.</p> <p>Srinidhi, B., Sun, Y., Zhang, H., Chen, S., 2019. How Do Female Directors Improve Board Governance? Mechanism-based on Norm Changes. Working paper, University of Texas at Arlington</p> <p>Van Peteghem, M., Bruynseels, L., Gaeremynck, A., 2018. Beyond diversity: A tale of fault lines and frictions in the board of directors. <i>The Accounting Review</i>, 93 (2): 339-367.</p>	
2:15pm – 3:00pm	DISCUSSION SESSION 3	New Faculty Board Room, 2/F
3:00pm – 3:30pm	Tea Break	Old Faculty Board Room, G/F
3:30pm – 6:00pm	PRESENTATION SESSIONS	New Faculty Board Room, 2/F

Friday, 3 January 2020

TIME		EVENT	VENUE
Leaders		Professor Katherine Schipper , <i>Duke University</i> Professor Ole-Kristian Hope , <i>University of Toronto</i> Professor Bin Srinidhi , <i>University of Texas at Arlington</i> Professor K.K. Raman , <i>University of Texas at San Antonio</i>	
3:30 – 4:00	Presenter Title	Ricky C. K. Chung , <i>The University of Western Australia</i> Essays in Environmental, Social and Governance (ESG) Reporting in Hong Kong	
4:00 – 4:30	Presenter Title	Nishant Kumar , <i>Central University of Punjab</i> A Journey from Corporate Social Responsibility to Corporate Social Accountability: Evidence from NTPC & ONGC Limited	
4:30 – 5:00	Presenter Title	Tien-Wei Hwang , <i>National Chengchi University</i> The Tax Effect of Restricted Stock Awards on Employees Recruitment: Comparison between Unites States and Taiwan	
5:00 – 5:30	Presenter Title	Sun Young Hwang , <i>Korea Advanced Institute of Science and Technology</i> The Market Abuse Regulation and the Quality of Analyst Reports in Korea	
5:30 – 6:00	Presenter Title	Angel Sung , <i>Deakin Business School, Deakin University</i> Client Inclusion in Newly Launched Indices and Audit Pricing: International Evidence	
6:30pm		Bus departs from University of Sri Jayewardenepura to Cinnamon Lakeside	Soratha Building Entrance

Journal of Contemporary Accounting and Economics (JCAE)

ANNUAL SYMPOSIUM 4-5 January 2020 Cinnamon Lakeside Colombo 117 Sir Chittampalam A Gardiner Mawath Colombo, Sri Lanka

Final Program (Updated 31/12/2019)

TIME	EVENT	VENUE
Saturday, 4 January 2020		
8:00am – 8:30am	Registration	Earls Court Foyer, First Level
8:30am – 9:15am	SYMPOSIUM OPENING	Earls Court, First Level
Speakers	<ul style="list-style-type: none"> • Professor Ferdinand A. Gul, Co-Editor, Alfred Deakin Professor of Accounting & Finance, <i>Deakin University</i> • Professor Mike Ewing, Executive Dean & Alfred Deakin Professor, Faculty of Business & Law, <i>Deakin University</i> • Dr. U. Anura Kumara, Dean, Faculty of Management Studies and Commerce, <i>University of Sri Jayewardenepura</i> 	
9:15am – 10:15am	RESEARCH FORUM 1	Earls Court, First Level
Speaker	Professor Katherine Schipper , Thomas F. Keller Professor of Business Administration, <i>Fuqua School of Business, Duke University</i>	
Title	Materiality in financial reporting and auditing	
10:15am – 10:45am	Tea Break	Earls Court, First Level
PLENARY PAPER SESSIONS		
10:45am – 11:45am	Session 1	Earls Court, First Level
Chairman	Dr. Anthony Ng, <i>Deakin University</i>	
Presenter	Dr. Hao-Chang Sung , <i>Jinan University</i>	
Title / Author(s)	Disclosure Strategies for Earnings Forecasts: Compensation Structures and Managerial Overoptimism / <i>H.C. Sung, S.J. Ho</i>	

TIME	EVENT	VENUE
Discussant	Professor Bin Srinidhi, <i>University of Texas at Arlington</i>	
11:45am – 12:45pm	Session 2	Earls Court, First Level
Chairman	Professor Walid Saffar, <i>Hong Kong Polytechnic University</i>	
Presenter	Dr. Lawrence Huang , <i>Deakin University</i>	
Title / Author(s)	Political influence in hedge fund activism: Causal evidence from U.S. gubernatorial election / <i>R. An, L. Huang</i>	
Discussant	Professor Zoltan Matolcsy, <i>JCAE Consulting Editor</i>	
12:45pm – 1:45pm	Lunch	Earls Court, First Level
1:45pm – 2:45pm	Session 3	Earls Court, First Level
Chairman	Dr. Luckmika Perera, <i>Deakin University</i>	
Presenter	Professor Paul R. Mather , <i>La Trobe University</i>	
Title / Author(s)	Are female directors more cautious? The impact of board gender diversity on sentiment in earnings press releases / <i>P. Mather, D. Ranasinghe, L. Unda</i>	
Discussant	Professor Ole-Kristian Hope, Deloitte Professor, <i>Rotman School of Management, University of Toronto</i>	
2:45pm – 3:45pm	Session 4	Earls Court, First Level
Chairman	Dr. Subhash Abhayawansa, <i>Swinburne University of Technology</i>	
Presenter	Dr. Rajesh Kumar Sinha , <i>Xavier School of Management (XLRI) Jamshedpur</i>	
Title / Author(s)	Macro Disagreement and Analyst Forecast Properties / <i>R.K. Sinha</i>	
Discussant	Professor K.K. Raman, <i>University of Texas at San Antonio</i>	
3:45pm – 4:15pm	Tea Break	Earls Court, First Level
4:15pm – 5:15pm	CORPORATE GOVERNANCE FORUM	Earls Court, First Level
Title	Business Sustainability	

TIME	EVENT	VENUE
Chairman	Professor Judy Tsui , <i>Institute for New Economic Thinking</i>	
Speakers	Mr. Manil Jayesinghe , <i>President Elect of Chartered Accountants, current Vice President, Board member Certified Management Accountants Sri Lanka and current Ernst & Young Partner</i> Dr. Harshana Suriyapperuma , <i>Director- Corporate Affairs, Securities and Exchange Commission of Sri Lanka</i> Mr. Supun Weerasinghe , <i>Director/Group Chief Executive Officer, Dialog Axiata PLC</i>	
Sunday, 5 January 2020		
8:45am – 9:45am	RESEARCH FORUM 2	Earls Court, First Level
Speaker	Professor Ole-Kristian Hope , <i>Deloitte Professor, Rotman School of Management, University of Toronto</i>	
Title	A Personal Journey; Research on Stakeholders; and Workplace Safety	
PLENARY PAPER SESSIONS		
9:45am – 10:45am	Session 5	Earls Court, First Level
Chairman	Professor Simon Fung, <i>Deakin University</i>	
Presenter	Dr. Jamie Yixing Tong , <i>University of Queensland</i>	
Title / Author(s)	Do Female Directors Enhance R&D Performance? / <i>J. Tong, F. Zhang, S. Zhou</i>	
Discussant	Dr. Karen Lai, <i>Deakin University</i>	
10:45am – 11:15am	Tea Break	Earls Court, First Level
11:15am – 12:15pm	Session 6	Earls Court, First Level
Chairman	Professor Paul R. Mather, <i>La Trobe University</i>	
Presenter	Dr. Anthony Ng , <i>Deakin University</i>	
Title / Author(s)	How Much is Enough? Integrated Reporting, Information Overload and Capital Market Effects / <i>A.C. Ng, S.Y-P. Low, M. Ewing, F.A. Gul</i>	

TIME	EVENT	VENUE
Discussant	Professor Peter Clarkson, <i>The University of Queensland</i>	
12:15pm – 1:15pm	Lunch	Earls Court, First Level
CONCURRENT PAPER SESSION 1		
1:15pm – 3:15pm	Session 1 (A) : Corporate Performance and Tax	Earls Court, First Level
	Chairman: Professor Y.K. Weerakoon Banda	
1:15pm – 1:45pm	Presenter:	Dr. Chaturika Seneviratne , University of Sri Jayewardenepura
	Title / Author(s):	An empirical study of forms, rationales, relationships and influences of performance management practice: Insights from a public university setting / <i>C. Seneviratne, Z. Hoque</i>
	Discussant:	Dr. Subhash Abhayawansa, <i>Swinburne University of Technology</i>
1:45pm – 2:15pm	Presenter:	Dr. Bin Li , <i>Griffith University</i>
	Title / Author(s):	Love thy neighbor: Evidence from capital structure decisions / <i>C.C. Chu, X.F. Su, Y.E. Lin, A. Omura, B. Li, A. Cheung</i>
	Discussant:	Dr. E.K. Nartey, <i>Cardiff Metropolitan University</i>
2:15pm – 2:45pm	Presenter:	Dr. E.K. Nartey , <i>Cardiff Metropolitan University</i>
	Title / Author(s):	Tax Evasion and Tax Avoidance in a Conceptual Mindset / <i>E.K. Nartey</i>
	Discussant:	Dr Xuan Zhang, <i>Hefei University of Technology</i>
2:45pm – 3:15pm	Presenter:	Dr. Subhash Abhayawansa , <i>Swinburne University of Technology</i>
	Title / Author(s):	Inside the black-box of analysts' bounded rationality: a study of contexts that matter / <i>M. Aleksanyan, S. Abhayawansa</i>
	Discussant:	Dr. Chaturika Seneviratne, <i>University of Sri Jayewardenepura</i>
1:15pm – 3:15pm	Session 1 (B) : International Accounting (I)	Dukes Court 1, Ground Level
	Chairman: Professor K.L.W. Perera	
1:15pm – 1:45pm	Presenter:	Professor Rani Hoitash , <i>Bentley University</i>
	Title / Author(s):	The use and characteristics of component auditors: Implications from U.S. Form AP filings / <i>J.J. Burke, R. Hoitash, U. Hoitash</i>
	Discussant:	Dr. Lyu Fan, <i>Deakin University</i>
1:45pm – 2:15pm	Presenter:	Dr. Ming (Morris) Liu , <i>University of Macau</i>
	Title / Author(s):	Earnings Management and Cost of Bank Loans in China / <i>M. Liu</i>

TIME	EVENT		VENUE
	Discussant:	Dr. Yoon Teik Wei, <i>Universiti Putra Malaysia</i>	
2:15pm – 2:45pm	Presenter:	Ms. Meeok Cho , <i>Seoul National University</i>	
	Title / Author(s):	Length of the IPO Prospectus and Investor Demand for IPOs / <i>M. Cho, S. Choi, S. Kim, W.J. Lee</i>	
	Discussant:	Dr. Ming (Morris) Liu, <i>University of Macau</i>	
2:45pm – 3:15pm	Presenter:	Dr. Yoon Teik Wei , <i>Universiti Putra Malaysia</i>	
	Title / Author(s):	Malaysian Corporate Spin-offs – Wealth Effect under Different Economic Conditions / <i>T.W. Yoon, C.S. Yoon, S.H. Lim</i>	
	Discussant:	Professor Kennedy D Gunawardana, <i>University of Sri Jayewardenepura</i>	
1:15pm – 3:15pm	Session 1 (C) : Corporate Governance		Dukes Court 2, Ground Level
	Chairman: Dr. Roshan Ajward		
1:15pm – 1:45pm	Presenter:	Mr. Fajar Kristanto Gautama Putra , <i>Airlangga University</i>	
	Title / Author(s):	Political Connections: A Meta-Analyses Approach / <i>I. Harymawan, F.K.G. Putra</i>	
	Discussant:	Dr. Anthony Ng, <i>Deakin University</i>	
1:45pm – 2:15pm	Presenter:	Dr Sujani Thrikawala , <i>Waikato Institute of Technology</i>	
	Title / Author(s):	Women, innovation and bribery: Evidence from Latin American small firms / <i>N.H. Wellalage, S. Thrikawala</i>	
	Discussant:	Dr. Bryan Byung-Hee Lee, <i>Deakin University</i>	
2:15pm – 2:45pm	Presenter:	Dr. Iman Harymawan , <i>Airlangga University</i>	
	Title / Author(s):	Politically Connected Firms, Government-Linked Companies, and Analysts’ Earnings Forecast / <i>K.A. Kamarudin, R. Shafie, I. Harymawan</i>	
	Discussant:	Dr. Sujani Thrikawala, <i>Waikato Institute of Technology</i>	
2:45pm – 3:15pm	Presenter:	Dr. Ibrahim Aramide Salihu , <i>Universiti Teknologi Brunei</i>	
	Title / Author(s):	Board attributes and corporate tax avoidance: an explanatory mixed method investigation / <i>I.A. Salihu, H.A. Annuar</i>	
	Discussant:	Dr. Iman Harymawan, <i>Airlangga University</i>	
1:15pm – 3:15pm	Session 1 (D) : Corporate Social Responsibility (I)		Goodies Meeting Room, Ground Level
	Chairman: Dr. Dayananda Ambalangoda		
1:15pm – 1:45pm	Presenter:	Prof. Gopal V Krishnan , <i>Bentley University</i>	
	Title / Author(s):	Did mandatory CSR compliance impact accounting conservatism? Evidence from a natural experiment	

TIME	EVENT		VENUE	
		/ J.J. Cordeiro, G.V. Krishnan, M. Raithatha, T. Shaw	Earls Court, First Level	
	Discussant:	Dr. Anil Jayantha Fernando, <i>University of Sri Jayewardenepura</i>		
1:45pm – 2:15pm	Presenter:	Dr. Sudershan Kuntluru , <i>Indian Institute of Management-Kozhikode</i>		
	Title / Author(s):	Does it pay to be different: Corporate Social Responsibility and Earnings Management in India? / A. Dayanandan, A. Thampy, S. Kuntluru		
	Discussant:	Prof. Gopal V Krishnan, <i>Bentley University</i>		
2:15pm – 2:45pm	Presenter:	Dr. Luckmika Perera , <i>Deakin University</i>		
	Title / Author(s):	Environmental Legislation, Emissions and Emissions Disclosures – A multinational study / B. Charumathi, L. Perera, H.K. Rahman		
	Discussant:	Dr. Sudershan Kuntluru, <i>Indian Institute of Management-Kozhikode</i>		
2:45pm – 3:15pm	Presenter:	Dr. Edward Bace , <i>Middlesex University</i>		
	Title / Author(s):	Assurance statements: How useful are they? / E. Bace		
	Discussant:	Prof. Samantha Senarathna, <i>University of Sri Jayewardenepura</i>		
3:15pm – 3:45pm	Tea Break			
CONCURRENT PAPER SESSION 2				
3:45pm – 5:45pm	Session 2 (A) : Corporate Social Responsibility (II)		Earls Court, First Level	
	Chairman: Dr. Dushan Jayawickrama			
3:45pm – 4:15pm	Presenter:	Dr. Ahesha Perera , <i>Unitec Institute of Technology</i>	Earls Court, First Level	
	Title / Author(s):	Motivations Behind Reporting on Human Capital in New Zealand / A. Perera, L. Rainsbury		
	Discussant:	Prof. Y.K. Weerakoon Banda, <i>University of Sri Jayewardenepura</i>		
4:15pm – 4:45pm	Presenter:	Prof. Kennedy D Gunawardana , <i>University of Sri Jayawardenepura</i>		
	Title / Author(s):	An Impact of environmental management accounting practices on financial performance of rubber industry in Sri Lanka / K.D. Gunawardana		
	Discussant:	Dr. Ahesha Perera, <i>Unitec Institute of Technology</i>		
4:45pm – 5:15pm	Presenter:	Dr. Xuan Zhang , <i>Hefei University of Technology</i>		
	Title / Author(s):	Confucianism, institutional environment and corporate social responsibility / X. Zhang, R. Liu, L. Zuo, K. Luo		

TIME	EVENT		VENUE
	Discussant:	Dr Jayantha Dewasiri, <i>University of Sri Jayewardenepura</i>	
5:15pm – 5:45pm	Presenter:	Dr. Madurika Nanayakkara , <i>University of Kelaniya</i>	
	Title / Author(s):	The impact of credit rating on credit spread of Green Bonds: Global evidence / <i>S. Colombage, K.G.M. Nanayakkara</i>	
	Discussant:	Dr. Luckmika Perera, <i>Deakin University</i>	
3:45pm – 5:45pm	Session 2 (B) : International Accounting (II)		Dukes Court 1, Ground Level
	Chairman: Dr. Hilary E. Silva		
3:45pm – 4:15pm	Presenter:	Dr. Lyu Fan , <i>Deakin University</i>	
	Title / Author(s):	Certified Inside Directors and Tax Planning: International Evidence / <i>R. Chan, L. Fan, J.B. Kim, B.Y. Song</i>	
	Discussant:	Mr. Ricky C.K. Chung, <i>The University of Western Australia</i>	
4:15pm – 4:45pm	Presenter:	Mr. Ricky C.K. Chung , <i>The University of Western Australia</i>	
	Title / Author(s):	Stakeholder Lobbying of ESG Reporting in Hong Kong / <i>R. Chung, L. Bayne, J. Birt</i>	
	Discussant:	Professor Walid Saffar, <i>Hong Kong Polytechnic University</i>	
4:45pm – 5:15pm	Presenter:	Professor Walid Saffar , <i>Hong Kong Polytechnic University</i>	
	Title / Author(s):	The Effect of Timely Loan Loss Recognition in the Banking System on Firms’ Debt Structure / <i>X Li, J. Ng, W. Saffar</i>	
	Discussant:	Dr. Kevin Ow Yong, <i>Singapore Institute of Technology</i>	
5:15pm – 5:45pm	Presenter:	Dr. Kevin Ow Yong , <i>Singapore Institute of Technology</i>	
	Title / Author(s):	Impact of Basel III on the Discretion and Timeliness of Banks’ Loan Loss Provisions / <i>P. Jutasompakorn, C.Y. Lim, T. Ranasinghe, K. Ow Yong</i>	
	Discussant:	Dr. Bin Li, <i>Griffith University</i>	
3:45pm – 6:15pm	Session 2 (C) : Financial Accounting / Integrated Reporting		Dukes Court 2, Ground Level
	Chairman: Dr. Kingsley Karunaratne		
3:45pm – 4:15pm	Presenter:	Mr. Vedprakash V Meshram , <i>Indian Institute of Management</i>	
	Title / Author(s):	Role of Accounting Constructs in Firm Valuation around IFRS adoption in India / <i>V.V. Meshram, J. Arora , Vipul</i>	
	Discussant:	Dr. Thusitha Dissanayake, <i>Deakin University</i>	

TIME	EVENT		VENUE
4:15pm – 4:45pm	Presenter:	Dr. Sami Adwan , <i>University of Sussex</i>	
	Title / Author(s):	Accounting Conservatism and Investment Efficiency: Evidence from UK Private Firms / <i>S. Adwan, W.H. Sharpe, F.A. Gul</i>	
	Discussant:	Mr. Vedprakash V Meshram, <i>Indian Institute of Management</i>	
4:45pm – 5:15pm	Presenter:	Dr. Bryan Byung-Hee Lee , <i>Deakin University</i>	
	Title / Author(s):	Financial Statement Comparability and Analysts’ Over-optimism for Accruals / <i>Y.T. Kim, J.H. Lee, B.H. Lee</i>	
	Discussant:	Dr. Sami Adwan, <i>University of Sussex</i>	
5:15pm – 5:45pm	Presenter:	Dr. Thusitha Dissanayake , <i>Deakin University</i>	
	Title / Author(s):	Risk Committee and Integrated Reporting practice – An exploratory study / <i>T. Dissanayake, S. Kanapathippillai, L. Perera, M. Bray</i>	
	Discussant:	Prof. Roshan Ajward, <i>University of Sri Jayewardenepura</i>	
5:45pm – 6:15pm	Presenter:	Dr. Samantha Senaratne , <i>University of Sri Jayewardenepura</i>	
	Title / Author(s):	The Value Relevance of Integrated Reporting: Evidence from Sri Lanka / <i>T. Cooray, S. Senaratne, A.D.N. Gunarathne, R. Herath, D. Samudrage</i>	
	Discussant:	Dr Dayananda Amabalangoda, <i>University of Sri Jayewardenepura</i>	
3:45pm – 5:45pm	Session 2 (D) : Auditing Issues		Goodies Meeting Room, Ground Level
	Chairman: Dr. Chaturika Seneviratne		
3:45pm – 4:15pm	Presenter:	Prof. Simon Fung , <i>Deakin University</i>	
	Title / Author(s):	PCAOB International Inspections and the Big 4/Non-Big 4. Audit Quality Differential for Non-US-listed Foreign Public Clients / <i>S. Fung, K.K. Raman, K. Zhu</i>	
	Discussant:	Dr. Fawad Ahmad, <i>Massey University</i>	
4:15pm – 4:45pm	Presenter:	Dr. Fawad Ahmad , <i>Massey University</i>	
	Title / Author(s):	Auditors Response to Political Connections and Political Uncertainty in Pakistan / <i>F. Ahmad, M. Bradbury, A. Habib</i>	
	Discussant:	Dr. Karen Lai, <i>Deakin University</i>	
4:45pm – 5:15pm	Presenter:	Ms. Meeok Cho , <i>Seoul National University</i>	
	Title / Author(s):	Flexible CPA Staffing: Implications for Audit Fees and Audit Quality / <i>H. Cho, M. Cho, S.Kim, W.J. Lee</i>	
	Discussant:	Dr Edward Bace, <i>Middlesex University</i>	

TIME	EVENT		VENUE
5:15pm – 5:45pm	Presenter:	Dr. Karen Lai , <i>Deakin University</i>	
	Title / Author(s):	Auditors' responses to asset redeployability / <i>F.A. Gul, K. Lai, L. Li, J. Pittman</i>	
	Discussant:	Ms Meeok Cho, <i>Seoul National University</i>	
7:30pm	Symposium Banquet		Eight Degrees on the lake
	Closing Remarks – Professor Ferdinand A. Gul , Co-Editor, Alfred Deakin Professor of Accounting & Finance, <i>Deakin University</i>		