

**Journal of Contemporary Accounting and Economics (JCAE)
Doctoral Consortium**

**Tamkang University, Taipei
January 4, 2017**

January 4, 2017, Wednesday		
Time	Event	Venue
8:00 am	Registration	Foyer
8:45 am - 9:00 am	Welcoming Remarks <ul style="list-style-type: none"> • Prof Janie C. CHANG, Graduate, <i>Tamkang University</i>, Chair, School of Accountancy, <i>San Diego State University</i> 	D221
9:00 am - 9:45 am	SEMINAR 1: Financial Accounting	
Speaker	Prof. Eli BARTOV , KPMG Faculty Fellow Research Professor of Accounting, <i>New York University</i>	D221
Title	Earnings and Expectations Management	
Pre-readings	<p><i>1. Transaction-based (real) earnings management</i> Bartov, E. 1993, "The Timing of Asset Sales and Earnings Manipulations", <i>The Accounting Review</i> 68, 840 - 855.</p> <p><i>2. Classificatory earning management</i> McVay, S. 2006, "Earnings Management using Classification Shifting: An Examination of Core Earnings and Special Items", <i>The Accounting Review</i> 81, 501 – 531.</p> <p><i>3. Does it pay to manipulate earnings?</i> Bartov, E., and P. Mohanram, 2014, "Does Income Statement Placement Matter to Investors? The Case of Gains/Losses from Early Debt Extinguishment," <i>The Accounting Review</i> 89(6), 2021-2056.</p> <p><i>4. Earnings expectations management to exceed thresholds</i> Bartov, E., D. Givoly, and C. Hayn. 2002. The Rewards for Meeting-or-Beating Earnings Expectations", <i>Journal of Accounting and Economics</i> 33, 173 – 204.</p>	
9:45 am - 10:30 am	DISCUSSION SESSION 1	
10:30 am - 11:00 am	Tea Break	Reception Area
11:00 am - 11:45 am	SEMINAR 2: Auditing	
Speaker	Prof. Dan Simunic , CGA Chair in Accounting, <i>University of British Columbia</i>	D221
Title	Research in Audit Production	
Pre-readings	<p>Simunic, "The Pricing of Audit Services: Theory & Evidence", <i>Journal of Accounting Research</i>, Spring, 1980, pp. 161-190.</p> <p>Akono & Stein, "Estimating Audit Fees and Production Models", <i>Chapter 22 of The Routledge Companion to Auditing</i>, Edited by Hay, Knechel and Willekens, Routledge, 2014, pp. 276-286.</p> <p>O'Keefe, Simunic & Stein, "The Production of Audit Services: Evidence from a Major Public Accounting Firm", <i>Journal of Accounting Research</i>, Autumn 1994, pp. 241-261.</p>	

	<p>Bell, Doogar & Solomon, “Audit Labor Usage and Fees Under Business Risk Auditing”, <i>Journal of Accounting Research</i>, Vol. 46, No. 4, September 2008, pp. 729-760.</p> <p>Blokdijk, Drieenhuisen, Simunic & Stein, “An Analysis of Cross-Sectional Differences in Big and non-Big Public Accounting Firms’ Audit Programs”, <i>Auditing: A Journal of Practice & Theory</i>, 2006, Vol. 25, No. 1, pp. 27-48.</p>	
11:45 am - 12:30 pm	DISCUSSION SESSION 2	
12:30 pm - 1:30 pm	Lunch	D522
1:30 pm - 2:15 pm	SEMINAR 3: Corporate Governance	
Speaker	Prof. Bin Srinidhi , Carlock Endowed Distinguished Professor of Accounting, <i>University of Texas at Arlington</i>	
Title	Accountability towards Shareholders and other Stakeholders: Research on Corporate Governance and Corporate Social Responsibility	
Pre-readings	<p><u>Corporate Governance (CG)</u></p> <p><i>1. Definition and Description of CG</i> Hart, O. 1995. Corporate governance: Some theory and implications. <i>The Economic Journal</i> 105 (430), pp. 678-689</p> <p><i>2. Board of Directors as a CG Mechanism</i> Renée B. Adams, Benjamin E. Hermalin and Michael S. Weisbach. 2010. <i>The Role of Boards of Directors in Corporate Governance: A Conceptual Framework and Survey Source. <i>Journal of Economic Literature</i>, Vol. 48, No. 1 (MARCH), pp. 58-107</i></p> <p>Larcker, Richardson and Tuna. 2007. Corporate Governance, Accounting Outcomes and Organizational Performance. <i>The Accounting Review</i> Vol. 82, No.4, pp. 963-1008</p> <p><i>3. Large investors as CG Mechanism</i> Shleifer, A., and R. W. Vishny. 1997. A Survey of Corporate Governance. <i>The Journal of Finance</i> 52 (2), pp. 737-783</p> <p>Srinidhi, B., S.He and M. Firth. 2014. The Effect of Governance on Specialist Auditor Choice and Audit Fees in U.S. Family Firms. <i>The Accounting Review</i> Vol. 89, pp. 2297–2329</p> <p><u>Corporate Social Responsibility (CSR)</u></p> <p><i>1. Theories of Corporate Governance</i> Excerpt from Milton Friedman’s Book: Capitalism and Freedom</p> <p>J.G. Zivin and A. Small. 2005. A Modigliani-Miller Theory of Altruistic Corporate Social Responsibility. <i>Topics in Economic Analysis and Policy</i> Vol. 5 Issue 1, pp.1-19</p> <p><i>2. CSR and Firm Value</i> Baron, D.P., M.A. Harjoto and H. Jo. 2011. The Economics and Politics of Corporate Social Performance. <i>Business and Politics</i>, Vol. 13(2), pp. 1-46</p> <p><i>3. CSR and Accounting Outcomes</i> X.B. Huang and L.Watson. 2015. Corporate Social Responsibility Research in Accounting. <i>Journal of Accounting Literature</i> 34, pp. 1-16</p> <p>E.M. Matsumura, R. Prakash and S.C. Vera-Munoz. Firm-value Effects of Carbon Emissions and Carbon Disclosures. <i>The Accounting Review</i> 89(2) pp. 695-724</p>	D221

	4. <i>CSR and Auditing</i> Chen, L., B. Srinidhi, A. Tsang and W. Yu. 2016. Audited Financial Reporting and Voluntary Disclosure of Corporate Social Responsibility (CSR) Reports. <i>Journal of Management Accounting Research</i> 28(2), pp. 53-76		
2:15 pm - 3:00 pm	DISCUSSION SESSION 3		
3:00 pm - 3:30 pm	Tea Break		Reception Area
Breakout Presentation Sessions			
		SESSION A	
Leaders:		Prof. Dan Simunic , <i>University of British Columbia</i> Prof. Bin Srinidhi , <i>University of Texas at Arlington</i>	
3:30 - 4:00	Presenter Title	Frendy, <i>Nagoya University</i> The Effect of Big 4 to Big 3 Transition on Audit Pricing Competitiveness of Japanese Auditors	D221
4:00 - 4:30	Presenter Title	Attila Balogh, <i>University of Sydney</i> Does Firm Life-cycle influence Board Composition?	
4:30 - 5:00	Presenter Title	Chao-Hsin Huang, <i>Chung Yuan Christian University</i> The Effect of TP Regulation on Tax Avoidance	
5:00 - 5:30	Presenter Title	Ray Zhang, <i>University of British Columbia</i> Does Audit Oversight Board Improve Audit Quality: Theory and Cross-country Evidence	
		SESSION B	
Leaders:		Prof. Eli Bartov , <i>New York University</i> Prof. K.K. Raman , <i>University of Texas at San Antonio</i>	
3:30 - 4:00	Presenter Title	Jiao Zhang, <i>Kindai University</i> Earnings Forecasts by Managers and Other Comprehensive Income	D404
4:00 - 4:30	Presenter Title	Chen Zheng, <i>Curtin University</i> TARP Capital Infusion, Bank Liquidity and Bank Size	
4:30 - 5:00	Presenter Title	Chieh Lin, <i>National Taiwan University</i> Customer-supplier Relationship and Cost Stickiness	
6:30 pm	Dinner		L'escargots French Cuisine, Chin-Hua Store

Venue	Location
Tamkang University Taipei Campus	No. 5, Ln. 199, Jinhua St. Da'an Dist., Taipei City, Taiwan
Foyer	2 nd floor, nearby D221
Reception Area	2nd floor
Room D221	2 nd floor
Room D404	4 th floor

Room D522	5 th floor
L'escargots French Cuisine, Chin-Hua Store	No. 1, Alley 1, Lane 199, Chin-Hua Street, Taipei 886-2-2395-9572 (Less- than- 5 minutes walking distance from the conference site)

**Journal of Contemporary Accounting and Economics (JCAE)
Annual Symposium**

Tamkang University, Taipei

January 5-6, 2017

TIME	EVENT	VENUE
DAY 1 / January 5, 2017		
8:00am - 9:00am	Registration	Reception Area 1
SYMPOSIUM OPENING		
8:45am - 9:15am	Welcoming Remarks	D221
	<ul style="list-style-type: none"> • Prof. Ferdinand A. GUL, Alfred Deakin Professor of Accounting and Finance, <i>Deakin University</i>; Co-Editor of <i>JCAE</i> • Prof. Agnes CHENG, Chair Professor & Head, School of Accounting and Finance, <i>Hong Kong Polytechnic University</i>; Co-Editor of <i>JCAE</i> • Prof. Flora Chia-I CHANG, President, <i>Tamkang University</i> • Prof. Mike EWING, Pro-Vice Chancellor (Executive Dean) of Business and Law, <i>Deakin University</i> 	
9:15am - 10:15am	Research Forum 1	
Speaker	Prof. Eli BARTOV , <i>New York University</i>	
Title	The Role Social Media Plays in the Stock Market	
10:15am - 10:45am	Tea Break	Reception Area 1
PLENARY PAPER SESSIONS		
10:45am - 11:45am	Session 1	D221
Chairman	Prof. Jong-Hag CHOI, <i>Seoul National University</i>	
Presenter	Dr Chen-Chin WANG, <i>Tamkang University</i>	
Title	How Regulatory Earnings Thresholds influence Earnings Management through Real Activities	
Discussant	Prof. Simon FUNG, <i>Deakin University</i>	
11:45am - 12:45pm	Session 2	
Chairman	Prof. Thomas BERNDT, <i>University of St. Gallen, Switzerland</i>	
Presenter	Prof. Hamid POURJALALI, <i>University of Hawaii at Manoa</i>	
Title	Level 3 Fair Value Disclosures and Crash Risk	
Discussant	Prof. Jeffrey NG, <i>Hong Kong Polytechnic University</i>	
12:45pm - 1:45pm	Networking Lunch	D522
1:45pm - 2:45pm	Session 3	D221
Chairman	Prof. Reza ESPAHBODI, <i>Washburn University</i>	
Presenter	Debarati BASU, <i>Indian Institute of Management Bangalore</i>	

Title	Investment-Cash Flow Sensitivity of Business Groups: Do Mandatory Ownership Disclosures Help Identify Lemons?	
Discussant	Prof. Willie GIST, <i>Ohio University</i>	
2:45pm –3:45pm	Session 4	
Chairman	Prof. Sakthi MAHENTHIRAN, <i>Butler University</i>	
Presenter	Dr Hsiao-Lun LIN, <i>National Taipei University</i>	
Title	Determinants and market valuation of audit or review decision: Evidence from Taiwan	
Discussant	Prof. Heibatollah SAMI, <i>Lehigh University</i>	
3:45pm – 4:15pm	Tea Break	Reception Area 1
4:15pm – 5:15pm	Corporate Governance Forum	D221
Title	Corporate Governance Issues in Taiwan and East Asia	
Speakers	<ul style="list-style-type: none"> • Prof. Judy TSUI, <i>Institute for New Economic Thinking</i> (Moderator) • Dr Tien-Mu HUANG, <i>Vice Chair, Financial Supervisory Commission, ROC</i> • Dr Woo-Jong LEE, <i>Seoul National University</i> • Mr Benson W. C. LIU, <i>Vice President, Taiwan Corporate Governance Association</i> 	
6:00pm – 8:00pm	Welcoming Dinner	Ji Ping Xuan
Welcoming Remarks	Prof. Chien-Liang CHIU , <i>Dean, College of Business and Management, Tamkang University</i>	
DAY 2 / January 6, 2017		
8:45am – 9:45pm	Research Forum 2	D221
Speaker	Prof. Dan SIMUNIC , <i>University of British Columbia</i>	
Title	Fixed Costs, Audit Production, and Audit Markets: Theory and Evidence	
PLENARY PAPER SESSIONS		
9:45am - 10:45am	Session 5	D221
Chairman	Prof. Cheng-li HUANG, <i>Tamkang University</i>	
Presenter	Hyejung LEE, <i>Queensland University of Technology</i>	
Title	Auditors' Gender Differences and Client Portfolios	
Discussant	Prof. K.K. RAMAN, <i>University of Texas at Antonio</i>	
10:45am - 11:15am	Tea Break	Reception Area 1
11:15am - 12:15pm	Session 6	D221
Chairman	Prof. Zoltan MATOLCSY, <i>University of Technology, Sydney</i>	
Presenter	Dr Wan-Ting WU, <i>University of Massachusetts</i>	
Title	Contractual Features of Performance-Vested Executive Equity Compensation	
Discussant	Prof. Ananth SEETHARAMAN, <i>University of North Texas</i>	
12:15pm - 1:15pm	Lunch	D522

CONCURRENT PAPER SESSIONS 1			
1:15pm. - 3:15pm	Session 1 (A) : Financial Reporting 1		
Chairman	Prof. Audrey HSU, National Taiwan University		
1:15pm - 1:45pm	Presenter : Dr Kriengkrai BOONLERT-U-THAI, <i>Chulalongkorn University</i>	D404	
	Title : Parameter Estimation of Valuation models in Six Asian Countries: A Comparison of OLS and TS Regression Results		
	Discussant : Prof. Audrey HSU, <i>National Taiwan University</i>		
1:45pm - 2:15pm	Presenter : Dr Yangyang CHEN, <i>Hong Kong Polytechnic University</i>		
	Title : Weather-Induced Managerial Mood and Optimistic Earnings Forecasts		
	Discussant : Dr Sophia LIU, <i>National Taiwan University</i>		
2:15pm - 2:45pm	Presenter : Dr Stephani A. MASON, <i>DePaul University</i>		
	Title : The October 2008 Amendment to IFRS 7: A Black Hole for Disclosure		
	Discussant : Ray ZHANG, <i>University of British Columbia</i>		
2:45pm - 3:15pm	Presenter : Dr Hyungjin CHO, <i>Universidad Carlos III de Madrid</i>	D405	
	Title : Non-Linear Relation between Tax and Financial Reporting Aggressiveness		
	Discussant : Prof. Sakthi MAHENTHIRAN, <i>Butler University</i>		
1:15pm -3:15pm	Session 1 (B) : Auditing 1a		
Chairman	Dr Adrian RAFTERY, Deakin University		
1:15pm -1:45pm	Presenter : Prof. K. K. RAMAN, <i>University of Texas at San Antonio</i>		D405
	Title : Audit Fee Competition among Big 4 Auditors and Big 4 Audit Quality		
	Discussant : Prof Jong-hag CHOI, <i>Seoul National University</i>		
1:45pm - 2:15pm	Presenter : Dr Mehdi KHEDMATI, <i>Monash University</i>		
	Title : Stock Liquidity and Audit Fee		
	Discussant : Dr James ROUTLEDGE, <i>Hitotsubashi University</i>		
2:15pm -2:45pm	Presenter : Dr Ali YAFTIAN, <i>Deakin University</i>		
	Title : Director Turnover and Audit Pricing		
	Discussant : Dr Mehdi KHEDMATI, <i>Monash University</i>		
2:45pm – 3:15pm	Presenter : Dr James ROUTLEDGE, <i>Hitotsubashi University</i>	D405	
	Title : Auditor-Provided Non-Audit Services and Earnings Quality: Evidence from Multi-Level Analysis		
	Discussant : Dr Adrian RAFTERY, <i>Deakin University</i>		

1:15pm – 3:15pm	Session 1 (C): Auditing 1b	D406	
Chairman	Prof. Ken CHEN, <i>National Taiwan University</i>		
1:15pm -1:45pm	Presenter : Taejin JUNG, <i>Seoul National University</i> Title : Audit Pricing of Shared Leadership Discussant : Samuel CHEUNG, <i>Deakin University</i>		
1:45pm - 2:15pm	Presenter : Dr Tracy GU, <i>University of Hong Kong</i> Title : Corruption Culture, Auditor Choice, and Audit Pricing Discussant : Prof. Ken CHEN, <i>National Taiwan University</i>		
2:15pm -2:45pm	Presenter : Prof. Simon Yu Kit Fung, <i>Deakin University</i> Title : On the Causal Effect of Information Asymmetry on Auditor Choice: Evidence from A Natural Experiment Discussant : Prof. Willie GIST, <i>Ohio University</i>		
2:45pm – 3:15pm	Presenter : Dr Arifur KHAN, <i>Deakin University</i> Title : Corporate Political Donations and the Pricing of Audit Services Discussant : Dr Ravichandran K. SUBRAMANIAM, <i>Monash University</i>		
1:15pm – 3:15pm	Session 1 (D) : Corporate Governance and Ethics 1		D408
Chairman	Prof. Chialing LEE, <i>National Chengchi University</i>		
1:15pm -1:45pm	Presenter: Prof. Bin SRINIDHI, <i>University of Texas at Arlington</i> Title: Founder Control, Opacity and Firm Value Discussant: Dr Michael ROBINSON, <i>University of Tampa</i>		
1:45pm - 2:15pm	Presenter : Prof. Sakthi MAHENTHIRAN, <i>Butler University</i> Title : Impact of Political Connections and Corporate Governance on Tax Avoidance – Evidence from Malaysian Listed Companies Discussant : Dr Effiezal Aswadi ABDUL WAHAB, <i>Curtin University of Technology</i>		
2:15pm -2:45pm	Presenter : Kwok Tong Samuel CHEUNG, <i>Deakin University</i> Title : The Co-alignment Effect of Managerial Talents and Managerial Discretion on Cost of Debt Capital Discussant : Prof. Chialing LEE, <i>National Chengchi University</i>		
2:45pm -3:15pm	Presenter : Dr Chao Kevin LI, <i>University of New South Wales</i> Title : Accounting Losses and Investor Protection Discussant : Dr Karen LAI, <i>Deakin University</i>		

1:15pm – 3:15pm	Session 1 (E): Corporate Social Responsibility	D409
Chairman	Dr Vincent CHEN, <i>National Chengchi University</i>	
1:15pm -1:45pm	Presenter : Prof. Reza ESPAHBODI, <i>Washburn University</i> Title : Do Inclusion of Sustainability Priorities in Corporate Strategy Matter to Investors? Discussant : Nelson MA, <i>University of Technology, Sydney</i>	
1:45pm - 2:15pm	Presenter : Prof. Chandrasekhar KRISHNAMURTI, <i>University of Southern Queensland</i> Title : Corruption Risk, Social Capital, and Shareholder Rights: A Global Perspective Discussant : Sera CHOI, <i>Seoul National University</i>	
2:15pm -2:45pm	Presenter : Dr Li LIU, <i>Deakin University</i> Title : The Effect of Mandatory Corporate Social Responsibility Disclosure on Investment Efficiency: Evidence from China Discussant : Dr Vincent CHEN, <i>National Chengchi University</i>	
2:45pm – 3:15pm	Presenter : Dr Li LIU, <i>Deakin University</i> Title : Voluntary Disclosure of Corporate Social Responsibility, Auditor Choice and Earnings Quality – Evidence from the Chinese Stock Market Discussant : Dr Hsiao-Lun LIN, <i>National Taipei University</i>	
1:15pm – 3:15pm	Session 1 (F): Stock Market and Firm Outcomes	
Chairman	Dr Kriengkrai BOONLERT-U-THAI, <i>Chulalongkorn University</i>	
1:15pm -1:45pm	Presenter : Dr Anthony NG, <i>Monash University</i> Title : Stock Price Informativeness and Corporate Sustainability Attributes Discussant : Dr Chao Kevin LI, <i>University of New South Wales</i>	
1:45pm - 2:15pm	Presenter : Dr Joseph H. ZHANG, <i>University of Memphis</i> Title : Managerial Ability and Actual Share Repurchases in Open-Market Repurchase Programs Discussant : Dr Chien-min Kevin PAN, <i>National Chengchi University.</i>	
2:15pm -2:45pm	Presenter : Dr Kriengkrai BOONLERT-U-THAI, <i>Chulalongkorn University</i> Title : Family Ownership and Accounting Based Valuation of Thai Firms Discussant : Dr Sang-Giun YIM, <i>Kookmin University</i>	
2:45pm – 3:15pm	Presenter : Sera CHOI, <i>Seoul National University</i> Title : Earnings Management Incentivized by Unloadable Equity Holdings and Earnings Response Coefficient Discussant : Dr Yangyang CHEN, <i>Hong Kong Polytechnic University</i>	
3:15pm – 3:45pm	Tea Break	Reception Area 2

CONCURRENT PAPER SESSIONS 2		
3:45pm - 5:45pm	Session 2 (A) : Financial Reporting 2a	
Chairman	Dr Wan-Ting WU, <i>University of Massachusetts</i>	
3:45pm -4:15pm	Presenter :	Dr Chu Yeong LIM, <i>Singapore Institute of Technology</i>
	Title :	Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study
	Discussant :	Dr Dahlia ROBINSON, <i>University of South Florida</i>
4:15pm - 4:45pm	Presenter :	Dr Wan-Ting WU, <i>University of Massachusetts</i>
	Title :	The Usefulness of the Generalized Ohlson-Juettner (GOJ) Model for Equity: Valuation: Empirical Applications of Ohlson and Johannesson (2015)
	Discussant :	Dr Anthony NG, <i>Monash University</i>
4:45pm -5:15pm	Presenter :	Dr Karen M.Y. LAI, <i>Deakin University</i>
	Title :	Timing of Female Director Appointments, Information Hoarding, and Stock Price Crashes
	Discussant :	Dr Edmund KEUNG, <i>National University of Singapore</i>
5:15pm -5:45pm	Presenter :	Dr Sang-Giun YIM, <i>Kookmin University</i>
	Title :	How does Business Group Affiliation affect Stock Price Crash? Evidence from Korea
	Discussant :	Dr Arifur KHAN, <i>Deakin University</i>
3:45pm - 5:45pm	Session 2 (B) : Financial Reporting 2b	
Chairman	Dr Mark BLISS, <i>Hong Kong Polytechnic University</i>	
3:45pm - 4:15pm	Presenter :	Dr Effiezal Aswadi ABDUL WAHAB, <i>Curtin University of Technology</i>
	Title :	Institutional Investors, Political Connections and Earnings Quality: A Malaysian Study
	Discussant :	Dr Mark BLISS, <i>Hong Kong Polytechnic University</i>
4:15pm – 4:45pm	Presenter :	Dr. des. Anke GERDING, <i>University of St. Gallen</i>
	Title :	Information Value of Notes to the Financial Statements - Complexity reduction and improving financial reporting usefulness
	Discussant :	Prof. Hamid POURJALALI, <i>University of Hawaii at Manoa</i>
4:45pm – 5:15pm	Presenter:	Dr Chien-min Kevin PAN, <i>National Chengchi University</i>
	Title:	Earnings Management in a Mandatory Management Earnings Forecasts Environment
	Discussant:	Dr Ahrum CHOI, <i>Hong Kong Baptist University</i>
5:15pm – 5:45pm	Presenter :	Dr Kanyarat SANORAN, <i>Chulalongkorn University</i>
	Title :	Effects of Executive Compensation Components on Cost of Equity Capital
	Discussant :	Dr Ahrum CHOI, <i>Hong Kong Baptist University</i>

D404

D405

3:45pm - 5:45pm	Session 2 (C) : Auditing 2 / Financial Intermediaries	D406
Chairman	Dr Yu-Tzu CHANG, <i>National Chengchi University</i>	
3:45pm - 4:15pm	Presenter : Dr Michael ROBINSON, <i>University of Tampa</i>	
	Title : CEO Turnover following First-time Going Concern Opinions	
	Discussant : Dr Ya-Chi CHANG, <i>Tamkang University</i>	
4:15pm – 4:45pm	Presenter : Dr Adrian RAFTERY, <i>Deakin University</i>	
	Title : Knowledge Spillover from Other Assurance Services	
	Discussant : Dr Yu-Tzu CHANG, <i>National Chengchi University</i>	
4:45pm – 5:15pm	Presenter : Prof. Jong-Hag CHOI, <i>Seoul National University</i>	
	Title : The Joint Effect of Audit Quality and Legal Regimes on the Use of Real Earnings Management: International Evidence	
	Discussant : Dr Chu-Yeong LIM, <i>Singapore Institute of Technology</i>	
5:15pm – 5:45pm	Presenter : Florian DEGLMANN, <i>University of St. Gallen</i>	
	Title : Empirical Evidence on the Relevance of Trading Multiple Valuations for Equity Research Target Prices	
	Discussant : Dr Anthony NG, <i>Monash University</i>	
3:45pm - 5:45pm	Session 2 (D) : Corporate Governance and Ethics 2	D408
Chairman	Dr Ravichandran K. SUBRAMANIAM, <i>Monash University</i>	
3:45pm - 4:15pm	Presenter : Dr Ravichandran K. SUBRAMANIAM, <i>Monash University</i>	
	Title : Executive Compensation, Corporate Governance, and Dividend Policy: Evidence from Malaysia	
	Discussant : Prof. Chandrasekhar KRISHNAMURTI, <i>University of Southern Queensland</i>	
4:15pm – 4:45pm	Presenter : Dr Iman HARYMAWAN, <i>Universitas Airlangga</i>	
	Title : Auditor Choice and Transparency in Militarily Connected Firms: Evidence from the Military Reform in Indonesia	
	Discussant : Dr Kanyarat SANORAN, <i>Chulalongkorn University</i>	
4:45pm – 5:15pm	Presenter : Dr Hyungjin CHO, <i>Universidad Carlos III de Madrid</i>	
	Title : Do High Cash Holding and Low Leverage Always Lead to Overinvestment? Modification of the Ex Ante Overinvestment Measure	
	Discussant : Dr Joseph ZHANG, <i>University of Memphis</i>	

3:45pm - 5:45pm	Session 2 (E): Policy, Regulations and Institutions	D409
Chairman	Dr Stephani MASON, DePaul University	
3:45pm - 4:15pm	Presenter : Dr Edmund C. KEUNG, <i>National University of Singapore</i>	
	Title : Directors' and Officers' Liability Insurance and Internal Controls	
	Discussant : Dr Tracy GU, <i>University of Hong Kong</i>	
4:15pm – 4:45pm	Presenter : Ray ZHANG, <i>University of British Columbia</i>	
	Title : SEC Monitoring of Foreign Firms' Disclosures	
	Discussant : Dr Stephani MASON, <i>DePaul University</i>	
4:45pm – 5:15pm	Presenter : Ra-Pee Pattanapanyasat, <i>University of Melbourne</i>	
	Title : Strategic Disclosure and Investors' Sophistication: Evidence from Equity Crowdfunding	
	Discussant : Dr Li LIU, <i>Deakin University</i>	
5:15pm – 5:45pm	Presenter : Nelson MA, <i>University of Technology Sydney</i>	
	Title : Evidence on compensation consultant fees and CEO pay in a mandatory disclosure setting	
	Discussant : Debarati BASU <i>Indian Institute of Management Bangalore</i>	
3:45pm – 5:15pm	Session 2 (F): Tax Issues	D501
Chairman	Dr Chia-Wen CHANG, Ming Chuan University	
3:45pm - 4:15pm	Presenter : Dr Mehdi KHEDMATI, <i>Monash University</i>	
	Title : Acquisitiveness and Corporate Tax Avoidance	
	Discussant : Dr Hyungjin CHO, <i>Universidad Carlos III de Madrid</i>	
4:15pm – 4:45pm	Presenter : Dr Chia-Wen CHANG, <i>Ming Chuan University</i>	
	Title : The Effects of Chief Financial Officers' Accounting Expertise and Compensation on Corporate Tax Aggressiveness	
	Discussant : Taejin JUNG, <i>Seoul National University</i>	
4:45pm – 5:15pm	Presenter : Dr Dahlia ROBINSON, <i>University of South Florida</i>	
	Title : The Deferred Tax Valuation Allowance and Loan Terms	
	Discussant : Dr Ali YAFTIAN, <i>Deakin University</i>	
6:30pm	Symposium Banquet	Shangri-La's Far Eastern Plaza Hotel
Closing Remarks	Prof. Ferdinand A. GUL , Alfred Deakin Professor of Accounting and Finance, <i>Deakin University</i> ; Co- Editor of <i>JCAE</i>	

Venue	Location
Tamkang University Taipei Campus	No. 5, Ln. 199, Jinhua St. Da'an Dist., Taipei City, Taiwan
Reception Area 1	2nd floor
Reception Area 2	4th floor
Room D221	2nd floor
Rooms D404, D405, D406, D408, D409	4 th floor
Rooms D501, D522	5 th floor
Ji Ping Xuan	No. 18, Heng Yang Road, Taipei City, Taiwan http://www.unclejohn.com.tw/TW/SiteMap81/ugC_SiteMap.asp
Shangri-La's Far Eastern Plaza Hotel	No. 201, Tun Hwa South Road, Section 2, Taipei City, Taiwan