



Ca' Foscari  
University  
of Venice  
Department  
of Management



# The Sixth International Conference of the Journal of International Accounting Research (JIAR) Venice, Italy, June 28-29-30, 2018

## The Sixth JIAR Conference

The goal of the JIAR conference is to expand the scope and impact of international accounting research through increased understanding and awareness of international accounting challenges and opportunities. Original and rigorous research will provide academics, practitioners and regulators with deeper insights into international accounting issues. The Sixth JIAR Conference is co-organized by the American Accounting Association, International Accounting Section and the Ca' Foscari University of Venice, Department of Management.

Organizers would like to thank our main sponsors: *Ernst & Young S.p.A.*, *KPMG S.p.A.*, *Deloitte & Touche S.p.A.*, *Banca IFIS S.p.A.*, *Stevanato Group S.p.A.*.

## Conference theme: Hybridization of Accounting Languages

The Sixth JIAR Conference will be organized under the general theme “Hybridization of Accounting Languages”. Accounting is often considered as the “*language of business*”, a mix of discursive and calculative practices which aims at effectively communicating relevant information to decision makers about businesses and their performance. As any other form of communication, accounting has evolved in different contexts, following local cultural, economic, and institutional legacies and contextual contingencies. The increasing internationalization of economic activities has forced different local accounting languages to communicate, resulting in a process of *hybridization* of accounting meanings and principles. Yet, despite international attempts towards harmonization and convergence, we can talk about accounting *languages* (in the plural form).

In addition, a multiplicity of actors are involved in the process of hybridization. Accountants, managers, investors, auditors, analysts, governments, standard setters have traditionally contributed in shaping the languages of accounting. But accounting is increasingly spoken also in other domains of the social and economic life, by policy makers, environmentalists, sociologists and so on. The hybridization process is thus ongoing, across time and space, enriching accounting languages with additional meanings, perspectives, and ideas.

What would be the outcome of this hybridization process is hardly predictable, as hybridization is a never-ending and non-linear process, which is difficult to observe in its perpetuation. Nonetheless, accounting scholars are encouraged to reflect on the converging and diverging influences that shape current accounting languages and to cultivate an interdisciplinary, international and intersectoral dialogue.

The Sixth JIAR Conference aims at providing the ground for such dialogue and reflection.

## Conference Program - outline

Thursday, 28 June 2018		Friday, 29 June 2018		Saturday, 29 June 2018	
		9.00-9.30	Greetings	8.30-10.00	Concurrent Sessions
		9.30-10.30	Keynote Speaker <b>Begoña Giner</b>	10.00-11.00	Keynote Speaker <b>Mark DeFond</b>
		11.00-12.00	Plenary Sessions	11.30-12.30	Concurrent Sessions
		12.00-13.00	Plenary Sessions		
		13.00-14.00	Lunch	12.30-13.30	Lunch
		14.00-15.00	Plenary Sessions	13.30-14.30	Concurrent Sessions
		15.30-17.00	Roundtable	14.30-15.50	Concurrent Sessions
16.00-18.00	Cultural Event	19.00-20.00	Cultural Event		
18.00-19.30	Welcome Cocktail	20.00-23.00	Dinner		

## Location

The JIAR conference will take place at San Giobbe Campus, venue of the Department of Management of the Ca' Foscari University of Venice.

Address: *Fondamenta S. Giobbe, Cannaregio 873 - 30121 Venezia VE*

## Information and Contacts

For information on the conference, please write at [jiarconference@unive.it](mailto:jiarconference@unive.it)

Conference website and online registration: <http://aaahq.org/Meetings/2018/JIAR>

## JIAR conference Planning Committee

Ervin Black, University of Oklahoma  
 Greg Burton, Brigham Young University  
 CS Agnes Cheng, Hong Kong Polytechnic University  
 Elizabeth A. Gordon, Temple University  
 Joanna Ho, University of California  
 Samir Trabelsi, Brock University

## JIAR conference Organizing Committee

CS Agnes Cheng, Hong Kong Polytechnic University  
 Marco Fasan (co-chair), Ca' Foscari University of Venice  
 Giorgio Gotti, University of Texas at El Paso  
 Chiara Mio, Ca' Foscari University of Venice  
 Chiara Saccon (co-chair), Ca' Foscari University of Venice  
 Paola Trevisan, Ca' Foscari University of Venice

## Main Sponsors:



## Conference program - detailed

Thursday, June 28<sup>th</sup>

Cultural Event		
16.00-18.00	<p>Guided tour to the Venice State Archives</p> <p><i>The Venice State Archives were founded in the year 1815 in the rooms of the convent of the Basilica of Santa Maria Gloriosa dei Frari. Specifically arranged to become an archive, the seat preserves the Venetian documentary patrimony from the origins of the city until the modern age.</i></p> <p><i>The tour will guide you through the monumental spaces of the ancient convent, its three cloisters, the refectory and the cells which now contain more than 50 km of historical documents.</i></p> <p><i>During the visit, you will have the possibility to admire the ancient records of the “Provveditori in Zecca” – the mint of the Republic of Venice -, and the personal archive of Grimani Barbarigo, containing some of the most ancient evidences of double-entry bookkeeping.</i></p>	Venice State Archives Campo dei Frari, 3002, 30170 San Polo, Venezia
Welcome cocktail and registration		
18.00-19.30	Getting to know each other in a relaxed and informal environment	Veniceat c/o Ca' Foscari Dorsoduro, 3246, 30123 Venezia

## Friday, June 29th

<b>8.30-16.00</b>	<b>Registration desk open</b>	
	<b>Institutional Greetings</b>	
9.00-9.30	<p><i>Michele Bugliesi</i> (Rector, Ca' Foscari University of Venice)  <i>Gaetano Zilio Grandi</i> (Chair, Department of Management, Ca' Foscari University)  <i>Christopher Skousen</i> (President, AAA-International Accounting Section)  <i>Joanna L. Ho</i> (Editor, Journal of International Accounting Research)  <i>Marco Fasan</i> (co-chair, Sixth JIAR Conference Organizing Committee)  <i>Chiara Saccon</i> (co-chair, Sixth JIAR Conference Organizing Committee)</p>	Aula Magna
	<b>Keynote speaker</b>	
9.30-10.30	<p><b>The politics of accounting: a European perspective</b></p> <p><i>Begoña Giner</i> (University of Valencia)</p>	Aula Magna
<b>10.30-11.00</b>	<b>Coffee break</b>	
	<b>Plenary Papers Presentations – Session 1</b>	
<b>11.00-12.00</b>	<b>Plenary Paper 1</b>	<b>Room 10A</b>
	<p>Long-Term Orientation and Earnings Management Strategies  <i>Dennis Sundvik*</i> (Hanken School of Economics, The Pennsylvania State University)  <i>Jesper Haga</i> (Hanken School of Economics)  <i>Fredrik Huhtamäki</i> (Hanken School of Economics)</p> <p>Discussant: <i>Francesco Bova</i> (University of Toronto)  Chair: <i>Giorgio Gotti</i> (University of Texas at El Paso)</p>	
<b>11.00-12.00</b>	<b>Plenary Paper 2</b>	<b>Room 9A</b>
	<p>Insider Ownership and Stock Price Crash Risk around the Globe  <i>Gang Hu*</i> (Hong Kong Polytechnic University)  <i>Jacqueline W. Wang</i> (Hong Kong Polytechnic University)  <i>Gaoguang Zhou</i> (Hong Kong Baptist University)  <i>Xindong Kevin Zhu</i> (City University of Hong Kong)</p> <p>Discussant: <i>Grace Pownall</i> (Emory University)  Chair: <i>Agnes C.S. Cheng</i> (Hong Kong Polytechnic University)</p>	
	<b>Plenary Papers Presentations – Session 2</b>	
<b>12.00-13.00</b>	<b>Plenary Paper 3</b>	<b>Room 10A</b>
	<p>Does IFRS adoption affect analyst forecast behavior? Evidence from foreign private issuers in the United States  <i>Li-Chin J. Ho</i> (University of Texas at Arlington)  <i>Xiaoxiao Song*</i> (Southern Illinois University Edwardsville)</p> <p>Discussant: <i>Peter Easton</i> (Notre Dame University)  Chair: <i>Chiara Saccon</i> (Ca' Foscari University of Venice)</p>	
<b>12.00-13.00</b>	<b>Plenary Paper 4</b>	<b>Room 9A</b>
	<p>Diversified Firms and Analysts' Earnings Forecasts: The Role of Management Guidance at the Segment Level  <i>Paul André</i> (HEC Lausanne, University of Lausanne)  <i>Andrei Filip</i> (ESSEC Business School)  <i>Rucsandra Moldovan*</i> (John Molson School of Business, Concordia University)</p> <p>Discussant: <i>Marco Fasan</i> (Ca' Foscari University of Venice)  Chair: <i>Greg Burton</i> (BYU Marriott School of Business)</p>	
<b>13.00-14.00</b>	<b>Light lunch</b>	

	<b>Plenary Papers Presentations – Session 3</b>	
<b>14.00-15.00</b>	<b>Plenary Paper 5</b>	<b>Room 10A</b>
	<p>Do Female Directors on Corporate Boards Make the Difference in the Italian Family Owned Businesses?</p> <p><i>Barbara Sveva Magnanelli (LUISS Guido Carli)</i></p> <p><i>Elisa Raoli* (LUISS Guido Carli)</i></p> <p><i>Luigi Nasta (LUISS Guido Carli)</i></p> <p>Discussant: <i>Christo Karuna (Monash University)</i></p> <p>Chair: <i>Joanna L. Ho (University of California)</i></p>	
<b>14.00-15.00</b>	<b>Plenary Paper 6</b>	<b>Room 9A</b>
	<p>The Consequences of Providing Lower Quality Audits at the Engagement Partner Level.</p> <p><i>Wuchun Chi (National Chengchi University)</i></p> <p><i>Ling Lei Lisic (Virginia Polytechnic Institute and State University)</i></p> <p><i>Linda A. Myers* (The University of Tennessee, Knoxville)</i></p> <p><i>Mikhail Pevzner (University of Baltimore)</i></p> <p><i>Timothy A. Seidel (Brigham Young University)</i></p> <p>Discussant: <i>Silvia Panfilo and Chiara Mio (Ca' Foscari University of Venice)</i></p> <p>Chair: <i>Barbara Lougee (University of San Diego)</i></p>	
<b>15.00-15.30</b>	<b>Coffee break</b>	
	<b>Roundtable Discussion</b>	
<b>15.30-17.00</b>	<p><b>Accounting hybridization and increasing complexity: the perspectives of practitioners</b></p> <p><i>Within the conference general theme “Hybridization of Accounting Languages”, the roundtable aims at encouraging a dialogue between three separated but interconnected worlds: the academia, the business sector, and the audit profession.</i></p> <p><i>Practitioners will bring to light their experiences in dealing with the increasing complexity of accounting languages, and will leave some open questions for the academia for further discussion.</i></p> <p>Moderator: <i>Begoña Giner (University of Valencia)</i></p> <p>Participants:</p> <ul style="list-style-type: none"> <li>- <i>Giorgio Alessio Acunzo, Ernst &amp; Young S.p.A.</i></li> <li>- <i>Simona Cremonesi, KPMG S.p.A.</i></li> <li>- <i>Franco Amelio, Deloitte &amp; Touche S.p.A.</i></li> <li>- <i>Massimo Zanaboni, Banca IFIS S.p.A</i></li> <li>- <i>Vincenzo Maragliano, Stevanato Group S.p.A.</i></li> <li>- <i>Annamaria Bradamante, Generali Assicurazioni S.p.A.</i></li> </ul>	<b>Aula Magna</b>
	<b>Cultural Event</b>	
<p>Group 1: 19.00-19.30</p> <p>Group 2: 19.15-19.45</p> <p>Group 3 19.30-20.00</p>	<p><b>Visit to Ca' Foscari University historical building</b></p> <p><i>A tour through the most representative locations of Ca' Foscari, the historical seat of the University overlooking the Grand Canal. The tour will start from Ca' Foscari and Ca' Giustinian dei Vescovi courtyards and will continue inside the building in order to visit the beautiful Aula Baratto, designed by the Venetian architect Carlo Scarpa in the 1930's and 1950's, with the unique view of Grand Canal. The tour will end on the ground floor of the palace, exiting from the water door in “volta de canal”.</i></p>	<p>Dorsoduro, 3246, 30123 Venezia</p>
	<b>Dinner</b>	
<b>20.00-23.00</b>	Dinner at Ca' Foscari University historical building	<p>Dorsoduro, 3246, 30123 Venezia</p>



Saturday, June 30th

Concurrent Paper Presentations – Session 1		
8.30-10.00	<b>Stream 1: Accounting Regulation, Impacts and Enforcement</b>	<b>Room 9A</b>
	Session Chair: <i>Dina Clark (Bloomberg University)</i>	
	<p>For better or for worse? The Economic Consequences of Frequent Accounting Standard Changes [ID: JIAR2018_st1n1]  <i>Joerg R. Werner* (Frankfurt School of Finance &amp; Management)</i>  <i>Melanie Demirtas (Frankfurt School of Finance &amp; Management)</i></p> <p>A Reduced Focus on Principles-Based Accounting Standards: Changes in the IASB's Standard-Setting Approach [ID: JIAR2018_st1n2]  <i>Yoshihiro Tokuga (Kyoto University)</i>  <i>Masatsugu Sanada* (Shujitsu University)</i></p> <p>The effect of the convergence projects between FASB and IASB on the nature of US GAAP and IFRS [ID: JIAR2018_st1n3]  <i>Steve Lin (Florida International University)</i>  <i>Assma Sawani* (University of Colorado-Colorado Springs)</i>  <i>John Wang (University of Cincinnati)</i></p> <p>Economic Consequences of IFRS Adoption: The Role of Changes in Disclosure Quality [ID: JIAR2018_st1n4]  <i>Li Bin (The University of Texas at Dallas)</i>  <i>Gianfranco Siciliano* (Bocconi University)</i>  <i>Mohan Venkatachalam (Duke University)</i></p>	
8.30-10.00	<b>Stream 2: Auditing</b>	<b>Room 9B</b>
	Session Chair: <i>Henning Schnack (Georg-August-University / Macquarie University)</i>	
	<p>Do the Statutory Restrictions on Non-Audit Services in the European Audit Reform Improve Auditor Independence and Audit Quality? Evidence from U.S. Audit Markets [ID: JIAR2018_st2n1]  <i>Edward Douthett* (George Mason University)</i>  <i>Claus Holm (Aarhus University)</i></p> <p>Professional skepticism, identification-based trust, and auditor competence in the relationship between auditors and clients: An analysis over time [ID: JIAR2018_st2n2]  <i>Ewald Aschauer, (Johannes Kepler University Linz)</i>  <i>Lori S. Kopp* (University of Lethbridge)</i></p> <p>The Importance of Partner Narcissism to Audit Quality [ID: JIAR2018_st2n3]  <i>Ting-Kai Chou (National Cheng Kung University)</i>  <i>Jeffrey Pittman (Memorial University of Newfoundland)</i>  <i>Zili Zhuang* (The Chinese University of Hong Kong)</i></p> <p>Are global audit firm networks effective in mitigating quality control deficiencies? [ID: JIAR2018_st2n4]  <i>Ashna Lata Prasad* (Monash University)</i>  <i>Elizabeth Carson (UNSW Business School)</i>  <i>Neil Fargher (Australian National University)</i></p>	

<b>8.30-10.00</b>	<b>Stream 3: Strategy, control systems and performance management</b>	<b>Room 10A</b>
	Session Chair: Ernest Gyapong (Massey University)	
	<p>The Effect of Environmental Consciousness on Environmental Management [ID: JIAR2018_st3n1]  <i>Cheng-Li Huang (Tamkang University)</i>  <i>Fan-Hua Kung* (Tamkang University)</i>  <i>Chia-Ling Cheng (Fu Jen Catholic University)</i></p> <p>CSR reporting and ownership structure: evidence from Italian listed companies [ID: JIAR2018_st3n2]  <i>Mirella Ciaburri* (LUISS University)</i>  <i>Izzo Maria Federica (LUISS University)</i>  <i>Riccardo Tiscini (Universitas Mercatorum)</i></p> <p>The Moderating Effect of Corporate Governance on the Relationship between Corporate Sustainability Performance and Corporate Financial Performance [ID: JIAR2018_st3n3]  <i>Lucy Wenxiang Lu* (Bradley University)</i></p> <p>Impact of Dividend Payouts and Corporate Social Responsibility on Firm Value - Evidence from India [ID: JIAR2018_st3n4]  <i>Rama Set (Indian Institute of Management)</i>  <i>Sakthi Mahenthiran* (Butler University)</i></p>	
<b>9.00-10.00</b>	<b>Stream 4: Information users and capital markets</b>	<b>Room 10B</b>
	Session Chair: <i>Chengwei Wang (Sungkyunkwan University)</i>	
	<p>Towards a more accurate identification of peer groups for estimating the implied cost of equity capital for private companies [ID: JIAR2018_st4n1]  <i>Jan A. Kempkes* (University of Duisburg-Essen)</i>  <i>Francesco Suprano (University of Duisburg-Essen )</i>  <i>Andreas Wömpener (University of Duisburg-Essen)</i></p> <p>Payment method and financing choice in financial institutions' business combinations: does it matter how an acquisition is financed? [ID: JIAR2018_st4n2]  <i>Stefano Coda* (ESCP Europe Paris)</i></p> <p>IPO underpricing, evidence from international listing in US market [ID: JIAR2018_st4n3]  <i>Jingyi Jenny Du* (Rutgers University)</i>  <i>Bharat Sarath (Rutgers University)</i></p>	
<b>8.30-10.00</b>	<b>Stream 5: Earnings Management and Accounting Discretion</b>	<b>Room 10C</b>
	Session Chair: <i>Zabihollah Rezaee (University of Memphis)</i>	
	<p>The Fair Amount of Taxes – Relative Tax Planning [ID: JIAR2018_st5n1]  <i>Christoph Watrin (University of Münster)</i>  <i>Falko Weiß* (University of Münster)</i></p> <p>Is Crackdown on Corruption a Boon to Stock Market? Evidence from Stock Price Crash Risk in China [ID: JIAR2018_st5n2]  <i>Yunsen Chen (Central University of Finance and Economics)</i>  <i>Yuan Xie* (Fordham University)</i>  <i>Hong You (Central University of Finance and Economics)</i>  <i>Yanan Zhang (Central University of Finance and Economics)</i></p>	

	<p>An Empirical Test on the Association between Bribery Consumption and Tax Burden [ID: JIAR2018_st5n3]  <i>Tanya Tang* (Brock University)</i></p> <p>Profit Allocation in Line with Real Activity? – European Evidence in Light of the BEPS Action Plan [ID: JIAR2018_st5n4]  <i>Christoph Watrin (University of Münster)</i>  <i>Falko Weiß (University of Münster)</i>  <i>Katharina Schulte Sasse* (University of Münster)</i></p>	
	<b>Keynote speaker</b>	
10.00-11.00	<p><b>Why Accounting Matters: Evidence from Accounting's Big Bang</b></p> <p><i>Mark De Fond (University of Southern California)</i></p>	Aula Magna
11.00-11.30	<b>Coffee Break</b>	
	<b>Concurrent Paper Presentations – Session 2</b>	
11.30-12.30	<b>Stream 1: Accounting Regulation, Impacts and Enforcement</b>	<b>Room 9A</b>
	Session Chair: <i>Gianfranco Siciliano (Bocconi University)</i>	
	<p>Do Adoptions of International Financial Reporting Standards Enhance Capital Investment Efficiency? [ID: JIAR2018_st1n5]  <i>Gary C. Biddle (University of Melbourne)</i>  <i>Carolyn M. Callahan* (The University of Louisville)</i>  <i>Hyun A Hong (University of California)</i>  <i>Robin Knowles (Texas A&amp;M International University)</i></p> <p>Which matters more, transparency or comparability: The Impact of IFRS adoption on foreign investment [ID: JIAR2018_st1n6]  <i>Gregory Sabin* (Boston University)</i></p> <p>IFRS Adoption and Liquidity: A Comparative Analysis of Canada with the United Kingdom and Australia [ID: JIAR2018_st1n7]  <i>Shahid Khan (Penn State University)</i>  <i>Mark Anderson (University of Calgary)</i>  <i>Hussein Warsame (University of Calgary)</i>  <i>Michael Wright* (University of Calgary)</i></p>	
11.30-12.30	<b>Stream 2: Auditing</b>	<b>Room 9B</b>
	Session Chair: <i>Edward Douthett (George Mason University)</i>	
	<p>Auditor conservatism under enforcement scrutiny [ID: JIAR2018_st2n5]  <i>Henning Schnack* (Georg-August-University / Macquarie University)</i>  <i>Andreas Hellmann (Macquarie University)</i></p> <p>Audit Fees and Big N Audits Revisited [ID: JIAR2018_st2n6]  <i>Takashi Obinata (University of Tokyo)</i>  <i>Takashi Yaekura* (Waseda University)</i></p> <p>The impact of PCAOB international registration on audit quality and audit fees: Evidence from China [ID: JIAR2018_st2n7]  <i>Wuchun Chi (National Chengchi University)</i>  <i>Hamilton Elkins (University of Saskatchewan)</i>  <i>Gerald J. Lobo (University of Houston)</i>  <i>Partha S. Mohapatra* (California State University)</i></p>	



<b>11.30-12.30</b>	<b>Stream 3: Strategy, control systems and performance management</b>	<b>Room 10A</b>
	Session Chair: <i>Carly Moulang (Monash University)</i>	
	<p>An empirical insight into the design of Performance Management Systems [ID: JIAR2018_st3n5]  <i>Aleksandra Pop-Vasileva* (Monash University)</i>  <i>Kevin Baird (Macquarie University)</i></p> <p>Clarifying the role of automation in relation to control problems in dynamic environments: energy efficiency management in service sectors [ID: JIAR2018_st3n6]  <i>Prabhu Sivabalan (UTS Business School)</i>  <i>Paul J Brown (UTS Business School)</i>  <i>Tuan Ly (UTS Business School)</i>  <i>Hannah Pham* (UTS Business School)</i></p> <p>Firm culture, internal control system and financial reporting quality [ID: JIAR2018_st3n7]  <i>Yunyan Zhang* (University of Adelaide)</i>  <i>Margaret Abernethy (University of Melbourne)</i>  <i>Wei Li (University of Adelaide)</i>  <i>Hanzhong Shi (Nanjing University)</i></p>	
<b>11.30-12.30</b>	<b>Stream 4: Information users and capital markets</b>	<b>Room 10B</b>
	Session Chair: <i>Chiara Carlino (University of Rome "Tor Vergata")</i>	
	<p>The Role of the Business Press in the Pricing of Analysts' Recommendation Revisions [ID: JIAR2018_st4n4]  <i>Minkwan Ahn (The University of Hong Kong)</i>  <i>Michael Drake (Brigham Young University)</i>  <i>Hangsoo Kyung* (The Chinese University of Hong Kong)</i>  <i>Han Stice (The Chinese University of Hong Kong)</i></p> <p>Investors' Attention and Social Media: Evidence from Small and Medium Entities [ID: JIAR2018_st4n5]  <i>Alessandro Ghio* (Monash University and ESSEC Business School)</i></p> <p>Does filing deadline acceleration improve information usefulness of 20-F? [ID: JIAR2018_st4n6]  <i>Steve Lin* (Florida International University)</i></p>	
<b>11.30-12.30</b>	<b>Stream 5: Earnings Management and Accounting Discretion</b>	<b>Room 10C</b>
	Session Chair: <i>David Godsell (University of Illinois at Urbana-Champaign)</i>	
	<p>The Impacts of Miles and Snow's Reactor Characteristics on Earnings Management [ID: JIAR2018_st5n5]  <i>Nobumasa Shimizu* (Waseda University)</i>  <i>Yanai Kazutoshi (Aoyama Gakuin University)</i>  <i>Arai Kohei (Gunma University)</i>  <i>Akiko Tamura (Hosei University)</i></p> <p>Business Cycle and Earnings Management to Meet or Beat Earnings Threshold [ID: JIAR2018_st5n6]  <i>Edilson Paulo (Federal University of Paraiba)</i>  <i>Giorgio Gotti (University of Texas at El Paso)</i>  <i>Renato Henrique Gurgel Mota* (Federal Rural University of the Semi-Arid)</i></p>	

	<p>Policy Uncertainty and Earnings Management [ID: JIAR2018_st5n7]  <i>Sadok El Ghoul (University of Alberta)</i>  <i>Omrane Guedhami (University of South Carolina)</i>  <i>Yongtae Kim (Santa Clara University)</i>  <i>Hyo Jin Yoon* (University of South Carolina)</i></p>	
<b>12.30-13.30</b>	<b>Light Lunch</b>	
<b>Concurrent Paper Presentations – Session 3</b>		
<b>13.30-14.30</b>	<b>Stream 1: Accounting Regulation, Impacts and Enforcement</b>	<b>Room 9A</b>
	Session Chair: <i>Steve Lin (Florida International University)</i>	
	<p>Mandatory Adoption of IFRS and Earnings Management in Emerging Countries: The Role of National Culture [ID: JIAR2018_st1n8]  <i>Dante Baiardo Cavalcante Viana Junior (Federal University of Paraiba)</i>  <i>Marília Pinheiro Ohlson (University of São Paulo)</i>  <i>Gerlando Augusto Sampaio Franco de Lima (University of Illinois, Urbana-Champaign)</i>  <i>Isabel Maria Estima Costa Lourenço* (ISCTE-IUL, Lisbon)</i></p> <p>IFRS adoption and the Accounting Conservatism of Earnings in Latin America [ID: JIAR2018_st1n9]  <i>Harold Lopez* (University of Chile)</i>  <i>Mauricio Jara (University of Chile)</i>  <i>Adriana Cabello (University of Chile)</i></p> <p>Has Adoption of IFRS Increased Non-North American Institutional Investment in the Canadian Stock Markets? [ID: JIAR2018_st1n10]  <i>Shahid Khan* (Penn State University)</i>  <i>Mark Anderson (University of Calgary)</i>  <i>Hussein Warsame (University of Calgary)</i>  <i>Michael Wright (University of Calgary)</i></p>	
<b>13.30-14.30</b>	<b>Stream 6: Information Disclosure</b>	<b>Room 9B</b>
	Session Chair: <i>Silvia Panfilo (Ca' Foscari University)</i>	
	<p>Do Firms Use Voluntary Disclosure to Mitigate the Information Cost of Accounting Conservatism? The Role of Bundled Forecasts [ID: JIAR2018_st6n1]  <i>Carlo D'Augusta (Middle Tennessee State University)</i>  <i>Giulia Redigolo* (ESADE Business School)</i></p> <p>To Disclose or Not to Disclose Climate-Change Risk in Form 10-K: Does Materiality Lie in the Eyes of the Beholder? [ID: JIAR2018_st6n2]  <i>Ella Mae Matsumura (University of Wisconsin–Madison)</i>  <i>Rachna Prakash (University of Mississippi)</i>  <i>Sandra C. Vera-Muñoz* (University of Notre Dame)</i></p> <p>Risk Factor Disclosures and Cost of Private and Public Debt [ID: JIAR2018_st6n3]  <i>Abiodun Isiaka* (American University of Nigeria)</i></p>	

<b>13.30-14.30</b>	<b>Stream 3: Strategy, control systems and performance management</b>	<b>Room 10A</b>
	Session Chair: <i>Aleksandra Pop-Vasileva (Monash University)</i>	
	<p>The Effect of Data Density in KPI-based Decision Making: Evidence from an fMRI Experiment [ID: JIAR2018_st3n8]  <i>Burkhard Pedell (University of Stuttgart, Germany)</i>  <i>Axel Lindner (University of Tuebingen, Germany)</i>  <i>Ann Tank* (University of Stuttgart, Germany)</i></p> <p>The role of process accountability in mitigating the impact of dispositional affect on capital budgeting [ID: JIAR2018_st3n9]  <i>Dennis D. Fehrenbacher (Monash University)</i>  <i>Steven E. Kaplan (Arizona State University)</i>  <i>Carly Moulang* (Monash University)</i></p> <p>The Effects of Accounting Conservatism and Financial Flexibility on Financial Policy [ID: JIAR2018_st3n10]  <i>Li-Kai (Connie) Liao (National Cheng Kung University)</i>  <i>Li-Yu Chen* (University of Glasgow)</i></p>	
<b>13.30-14.30</b>	<b>Stream 4: Information users and capital markets</b>	<b>Room 10B</b>
	Session Chair: <i>Cristina Florio (University of Verona)</i>	
	<p>Accounting Comparability, Short Selling, and Price Efficiency [ID: JIAR2018_st4n7]  <i>C.S. Agnes Cheng (Hong Kong Polytechnic University)</i>  <i>Hawfeng Shyu (Sun Yat-Sen University)</i>  <i>Chengwei Wang* (Sungkyunkwan University)</i></p> <p>Credit Risk and Off-balance-sheet Contractual Obligations [ID: JIAR2018_st4n8]  <i>Sha Zhao* (Oakland University)</i></p> <p>The Fair Value Puzzle: Perspectives of Valuation Service Providers [ID: JIAR2018_st4n9]  <i>Dereck Barr-Pulliam (University of Wisconsin-Madison)</i>  <i>Stephani A. Mason* (DePaul University)</i>  <i>Kerri-Ann Sanderson (Bentley University)</i></p>	
<b>13.30-14.30</b>	<b>Stream 5: Earnings Management and Accounting Discretion</b>	<b>Room 10C</b>
	Session Chair: <i>Falko Weiß (University of Münster)</i>	
	<p>CEO excessive pay and income classification shifting [ID: JIAR2018_st5n8]  <i>Rim Abbessi* (Manouba University)</i>  <i>Agnes Cheng (Hong Kong Polytechnic University)</i>  <i>Hamadi Matoussi (Manouba University)</i>  <i>Samir Trabelsi (Brock University)</i></p> <p>Corporate Social Responsibility and Earnings Quality: Evidence from China [ID: JIAR2018_st5n9]  <i>Huan Dou (Jinan University)</i>  <i>Zabihollah Rezaee* (University of Memphis)</i>  <i>Huili Zhang (Business School Beijing)</i></p> <p>Mandatory Business Responsibility Reporting and Earnings Management in India [ID: JIAR2018_st5n10]  <i>Arpita Ghosh* (Indian Institute of Management Calcutta)</i></p>	

Concurrent Paper Presentations – Session 4		
<b>14.30-15.30</b>	<b>Stream 1: Accounting Regulation, Impacts and Enforcement</b>	<b>Room 9A</b>
	Session Chair: <i>Shahid Khan (Penn State University)</i>	
	<p>Does comparability with local GAAP improve when firms adopt IFRS? [ID: JIAR2018_st1n11]  <i>Dina Clark* (Bloomberg University)</i>  <i>Steve Lin (Florida International University)</i>  <i>Elizabeth H. Turner (University of Texas Rio Grande Valley)</i>  <i>Clark M. Wheatley (Florida International University)</i></p> <p>Survey of European Financial Reporting Enforcement [ID: JIAR2018_st1n12]  <i>Thomas Riise Johansen (Copenhagen Business School)</i>  <i>Carsten Allerslev Olsen* (Copenhagen Business School)</i>  <i>Thomas Plenborg (Copenhagen Business School)</i></p> <p>How do national differences in implementation affect public Financial Reporting Enforcement? [ID: JIAR2018_st1n13]  <i>Robin Litjens* (Tilburg University)</i>  <i>Sanjay Bissessur (University of Amsterdam)</i></p>	
<b>14.30-15.30</b>	<b>Stream 6: Information Disclosure</b>	<b>Room 9B</b>
	Session Chair: <i>Giulia Redigolo (ESADE Business School)</i>	
	<p>Are CSR leaders prone to engage in impression management?[ID: JIAR2018_st6n4]  <i>Isabel Costa Lourenço (Instituto Univeristário de Lisboa)</i>  <i>Jonas Oliveira* (Instituto Univeristário de Lisboa)</i>  <i>Manuel Castelo Branco (University of Porto)</i>  <i>Ana Sofia Inácio (Instituto Univeristário de Lisboa)</i></p> <p>Real effects in anticipation of mandatory disclosures: Evidence from the European Union's CSR directive [ID: JIAR2018_st6n5]  <i>Peter Fiechter (University of Neuchatel)</i>  <i>Jörg-Markus Hitz* (University of Göttingen)</i>  <i>Nico Lehmann (University of Göttingen)</i></p> <p>(In)Consistency between Private and Public Disclosure on Enterprise Risk Management and its Determinants [ID: JIAR2018_st6n6]  <i>Silvia Panfilo* (Ca' Foscari University)</i></p>	
<b>14.30-15.30</b>	<b>Stream 3: Strategy, control systems and performance management</b>	<b>Room 10A</b>
	Session Chair: <i>Lale Guler (University of Texas at Dallas)</i>	
	<p>Buffer Capital, Loan Portfolio Quality and the Performance of Microfinance Institutions: A Global Analysis [ID: JIAR2018_st3n11]  <i>Godfred Adjapong Afrifa (Canterbury Christ Church University)</i>  <i>Ernest Gyapong* (Massey University)</i></p> <p>Religiosity, Borrower Gender and Loan Losses in Microfinance Institutions: A Global Evidence [ID: JIAR2018_st3n12]  <i>Ernest Gyapong (Massey University)</i>  <i>Daniel Gyimah (University of Gloucestershire)</i>  <i>Ammad Ahmed* (Queensland University of Technology)</i></p>	

	<p>Does zero lower bound policy affect managerial risk-taking and executive compensation? [ID: JIAR2018_st3n13]</p> <p><i>Mohamed Ayadi (Brock University)</i></p> <p><i>Yue Cai (Brock University)</i></p> <p><i>Tashfeen Sohail (Brock University)</i></p> <p><i>Samir Trabelsi* (Brock University)</i></p>	
<b>14.30-15.30</b>	<b>Stream 4: Information users and capital markets</b>	<b>Room 10B</b>
	Session Chair: <i>Stephani A. Mason (DePaul University)</i>	
	<p>Are goodwill-related accounting measures value relevant? Evidence from the EU Banking Industry [ID: JIAR2018_st4n10]</p> <p><i>Cristina Florio* (University of Verona)</i></p> <p><i>Andrea Lionzo (Catholic University of Sacred Heart)</i></p> <p><i>Renê Coppe Pimentel (University of São Paulo)</i></p> <p>Climate Risk: The Price of Drought [ID: JIAR2018_st4n11]</p> <p><i>Cameron Truong* (Monash University)</i></p> <p><i>Hannah Nguyen (Monash University)</i></p> <p><i>Thanh Huynh (Monash University)</i></p> <p>Did financial crisis alter Investors' perception of Going Concern Opinions? Evidence from the Italian Stock Market [ID: JIAR2018_st4n12]</p> <p><i>Sandro Brunelli (University of Rome "Tor Vergata")</i></p> <p><i>Chiara Carlino* (University of Rome "Tor Vergata")</i></p> <p><i>Rosella Castellano (University of Rome "Unitelma-Sapienza")</i></p> <p><i>Francesco Ranalli (University of Rome "Tor Vergata")</i></p>	
<b>14.30-15.30</b>	<b>Stream 5: Earnings Management and Accounting Discretion</b>	<b>Room 10C</b>
	Session Chair: <i>Renato Henrique Gurgel Mota (Federal Rural University of the Semi-Arid)</i>	
	<p>The Effects of Managerial Ability and Power on Investment Decision: Evidence from Earnings Management and Mispricing [ID: JIAR2018_st5n11]</p> <p><i>Shieh-Liang Chen* (Asia University, Taiwan )</i></p> <p><i>Jing-Chi Chen (National Chengchi University, Taiwan )</i></p> <p>Financial Reporting Consequences of Sovereign Wealth Funds' Competing Investment Objectives [ID: JIAR2018_st5n12]</p> <p><i>David Godsell* (University of Illinois at Urbana-Champaign)</i></p> <p>Banks' discretion over the debt valuation adjustment for own credit risk [ID: JIAR2018_st5n13]</p> <p><i>Leonidas Doukakis* (University of Lausanne)</i></p> <p><i>Minyue Dong (University of Lausanne)</i></p> <p><i>Stephen Ryan (Stern School of Business)</i></p>	