

**The Third International Conference of the
Journal of International Accounting Research (JIAR)**
July 20 and 21, Sao Paulo, Brazil

<u>Day</u>	<u>Time</u>	<u>Event</u>
PRE CONFERENCE ACTIVITIES		
Sunday, July 19	1300 - 1600	Doctoral Consortium (invited)
	1600 - 1800	City Tour (optional - registration required)
	1900 - 2200	Gala Dinner (optional - registration required)
DAY 1		
Monday, July 20	0830 - 0900	Registration
	0900 - 0930	Welcome
	0930 - 1030	Keynote Speech 1: Dr. Ray Ball , University of Chicago Speech title: Why we do international research
	1030 - 1045	Break
	1045 - 1145	Plenary Session 1 Paper: The Determinants of Firm-Specific Corporate Governance Arrangements and the Informativeness of Accounting Reports: Evidence from Brazil Authors: Aleksandro Broedel Lopes, Universidade de São Paulo; Martin Walker, Manchester Business School; Ricardo Luiz Menezes da Silva, Universidade de São Paulo Discussant: Prof. Fernando Dal-Ri Murcia
	1145 - 1315	Lunch
	1315 - 1445	Panel Discussion Panelists: Ray Ball, University of Chicago; Aleksandro Broedel Lopes, Itaú Unibanco; Rogerio Andrade, KPMG Panel Title: Reporting in a Multi-jurisdictional environment Moderator: Jeri Calle, KPMG
	1445 - 1545	Plenary Session 2 Correlates of Internal Audit Quality in Anglo-culture Countries Post-Sarbanes Oxley Act of 2002 Authors: Mohammad Abdolmohammadi, Bentley University; and Steven DeSimone, Bentley University Discussant: David Wood, Brigham Young University
	1545 - 1600	Break
	1600 - 1700	Plenary Session 3 Paper: Accounting for Biological Assets under IFRS and the Cost of Debt Authors: Hollis A. Skaife, University of California – Davis; and Abbie L. Daly, University of Wisconsin - Whitewater Discussant: Francesco Bova, University of Toronto

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	1700 - 1800	Plenary Session 4 Paper: Effects of Government Intervention in IPO – Evidence on the Exemption from IPO Regulatory Requirements in China Authors: Wei Li, Kent State University; Yajing Li, University of Electronic Science and Technology of China; and Hongyuan Zhu, Southwest Jiatong University Discussant: James A. Conover, University of North Texas
	1900 - 2100	Conference Dinner (Jardineira Grill)
DAY 2		
Tuesday, July 21	0830 - 0930	Keynote Speech 2: Dr. Bruce Behn , Bruce Behn, President-Elect AAA, University of Tennessee Speech Title: Building bridges do our future
	0930 - 0945	Break
	0945 - 1045	Plenary Session 5 Paper: The Effect of SEC Disclosure Regulation Regarding Audit Committees' Financial Experts on Foreign Private Issuers Cross-Listed on U.S. Securities Exchanges Authors: Teresa L. Conover, University of North Texas; Steve A. Garner, University of North Texas; and Paul D. Hutchison, University of North Texas Discussant: Nancy Su, Hong Kong Polytechnic University
Tuesday, July 21	1045 - 1215	Concurrent Session 1-1 Moderator: Erv Black, University of Oklahoma Paper: Goodwill Impairment test disclosures under IAS 36: Disclosure quality and its determinants in Europe Author(s): Marius Gros, Goethe-University Frankfurt; Sebastian Koch, Goethe-University Frankfurt Paper: Firm incentives, institutional factors and accounting quality: The IFRS adoption in Brazil Author(s): Ana Gisbert, Universidad Autónoma de Madrid; Bruno Salotti, Universidade de São Paulo Paper: Mandatory Adoption of IFRS in EU Countries and Corporate Cash Holdings Author(s): CS Agnes Cheng, Hong Kong Polytechnic University; Yuan Huang, Hong Kong Polytechnic University; Xiao Li, Hong Kong Polytechnic University

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		<p>Concurrent Session 1-2 Moderator: Stephani A. Mason, Depaul University</p> <p>Paper: CEO Campaign Contribution Channels and Financial Reporting Quality Author(s): CS Agnes Cheng, Hong Kong Polytechnic University; Shuo Li, Hong Kong Polytechnic University; Walid Saffar, Hong Kong Polytechnic University; Tony Y. Zhang, Hong Kong Polytechnic University</p> <p>Paper: The Effect of the Accelerated Filing Requirement of the Sarbanes-Oxley on Insider Trading Author(s): Hsihui Chang, Drexel University; Shijun Liu, Pacific Gas and Electric Company; Kam-Ming Wan, Hong Kong Polytechnic University</p> <p>Paper: Textual Analysis and Sentiment in the Credit Default Swap Market Author(s): Ronny K. Hofmann, IE Business School; Andrea Bafundi, IE Business School</p>
Tuesday, July 21	1045 - 1215	<p>Concurrent Session 1-3 Moderator: Davood Askarany, University of Auckland</p> <p>Paper: Do specialist auditors really constrain opportunistic behavior during periods of extreme uncertainty? Author(s): Dereck Barr-Pulliam, University of Wisconsin-Madison; Helen L. Brown-Liburd, Rutgers University; Stephani A. Mason, Depaul University</p> <p>Paper: Institutional Ownership, Political Connections and Audit Fees Author(s): Ferdinand A. Gul, Monash University Malaysia; Foo Yee Boon, Monash University Malaysia; Teh Chee Ghee, Monash University Malaysia; Tee Chwee Ming, Monash University Malaysia</p> <p>Paper: Voluntary Certification and Disclosure of Internal Controls, Corporate Governance and Audit Fees Author(s): Mukesh Garg, Monash University; Ferdinand A. Gul, Monash University; W. Wickramanayake, Monash University</p>

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Tuesday, July 21	1045 - 1215	<p>Concurrent Session 1-4 Moderator: Joanna L Ho, University of California, Irvine</p> <p>Paper: Family power and firm performance in an emerging economy: Evidence from India Author(s): Shireenjit K Johl, Deakin University; Beverley Jackling, Victoria University</p> <p>Paper: Employment Protection Legislations and Firm Performance in the Recent Global Financial Crisis Author(s): Lixin (Nancy) Su, Hong Kong Polytechnic University; Xindong (Kevin) Zhu, City University of Hong Kong</p> <p>Paper: The Efficiency of Compensation Contracting in China: Do Better CEO's Get Better Paid Author(s): Kwan Hung (Jack) Fung, The Hong Kong Polytechnic University; David Pěcha, The Hong Kong Polytechnic University</p>
Tuesday, July 21	1045 - 1215	<p>Concurrent Session 1-5 Moderator: Sanjian (Bill) Zhang, California State University</p> <p>Paper: Say-on-pay: International evidence Author(s): Steven Balsam, Temple University; Elizabeth A. Gordon, Temple University; So Yean Kwack, Temple University</p> <p>Paper: Book-tax conformity and value relevance of accounting information for IFRS: An international analysis Author(s): Elizabeth A. Gordon, Temple University; Jiani Wang, Temple University</p> <p>Paper: Directors from Related Industries and Management Forecast Properties: An International Study Author(s): Herita Akamah, University of Oklahoma ; Ervin L. Black, University of Oklahoma; Dipankar Ghosh, University of Oklahoma</p>
Tuesday, July 21	1045 - 1215	<p>Concurrent Session 1-6 (English and non-English papers - interpretation to English language available) Moderator: Eduardo Flores, University of São Paulo</p> <p>Paper: Complexidade organizacional e governança corporativa: uma análise das empresas listadas na BM&FBovespa Author(s): Renata Rouquayrol Assunção, Universidade Federal do</p>

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		<p>Ceará; Márcia Martins Mendes De Luca, Universidade Federal do Ceará; Alessandra Carvalho de Vasconcelos, Universidade Federal do Ceará</p> <p>Paper: Aplicación del modelo de revalorización de Propiedades, Planta y Equipo en empresas del sector energético: la experiencia en Chile Author(s): Claudia Orellana Fuentes, Pontificia Universidad Católica de Valparaíso; Digna Azúa Álvarez, Pontificia Universidad Católica de Valparaíso</p> <p>Paper: IFRS adoption, stock price synchronicity and the relation between idiosyncratic and systematic risk Author(s): Verônica de Fátima Santana, University of São Paulo; Francisco Henrique Figueiredo de Castro Junior, University of São Paulo</p>
Tuesday, July 21	1215 - 1345	Lunch
Tuesday, July 21	1345 - 1515	<p>Concurrent Session 2-1 Moderator: Betsy Gordon, Temple University</p> <p>Paper: Reaction of Institutional Investors and Insiders following Adoption of IFRS and Fair Value Measurement: Chilean Evidence Author(s): Sakthi Mahenthiran, Butler University; Tom Gjerde, Clark H., Marian University; David Cademartori, Pontificia Universidad Católica de Valparaíso</p> <p>Paper: Do Equity Investors Benefit from the 2007 IFRS Convergence in China Author(s): Ping Lin, California State University; Sanjian (Bill) Zhang, California State University; Jing Zhang, McGill University</p> <p>Paper: The Effect of Private Control Benefits on Earnings Smoothing Author(s): Surjit Tinaikar, University of Massachusetts-Boston</p>
		<p>Concurrent Session 2-2 Moderator: CS Agnes Cheng, Hong Kong Polytechnic University</p> <p>Paper: IFRS Regulation and M & A Synergy Author(s): Rita Wing Yue Yip, Lingnan University; Danqing Young, The Chinese University of Hong Kong ; Zili Zhuang, The Chinese University of Hong Kong</p>

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		<p>Paper: IFRS Adoption and the Predictive Power of Earnings Components Author(s): Verônica de Fátima Santana, University of São Paulo, Raquel Wille Sarquis, University of São Paulo; Alex Augusto Timm Rathke, University of São Paulo</p> <p>Paper: Value Relevance and the Adoption of IFRS: Canadian Experience Author(s): Chun-Da Chen, Tennessee State University ; Eva K. Jermakowicz, Tennessee State University; Han Donker, University of Alaska Anchorage</p>
		<p>Concurrent Session 2-3 Moderator: Edgard Cornacchione, University of Sao Paulo</p> <p>Paper: Relevance lost: The diffusion of management accounting innovations in different settings Author(s): Davood Askarany, University of Auckland</p> <p>Paper: Self, Peers and Culture: an Examination of Factors that Influence Individuals' Aversion to Penalty-based Contracts Author(s): Linda Chang, The University of New South Wales; Mandy Cheng, The University of New South Wales; Tami Dinh, University of St Gallen; Helen Kang, The University of New South Wales</p>
		<p>Paper: Should we trust fund managers? Evidence from the Canadian mutual fund industry Author(s): Zhongzhi He, Brock University; Martin Kusy, Brock University; Deepak Singh, Scotia Bank; Samir Trabelsi, Brock University</p> <p>Concurrent Session 2-4 Moderator: Greg Burton, Brigham Young University</p> <p>Paper: Are IFRS Harder to Implement for Emerging Economies Compared to Developed Countries? Author(s): Raoudha Trabelsi, Montpellier University/ Sfax University</p> <p>Paper: Effects of IFRS, analyst and ADR on voluntary disclosure of Brazilian public companies Author(s): José Elias Feres de Almeida, Federal University of Espírito</p>

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		<p>Santo; Herbert Simões Rodrigues, Espírito Santo State Department of the Treasury</p> <p>Paper: The effects of corruption on earnings management Author(s): Alex Augusto Timm Rathke, University of São Paulo; Verônica de Fátima Santana, University of São Paulo; Isabel Costa Lourenço, Lisbon University Institute; Manuel Castelo Branco, University of Porto</p> <p>Concurrent Session 2-5 (non-English papers - interpretation to English language available) Moderator: Bruno Salotti, University of Sao Paulo</p> <p>Paper: Impact of IFRS adoption on the accuracy and dispersion of analysts' estimates in the Brazilian capital market Author(s): Rafael Confetti Gatsios, Universidade de São Paulo; Fabiano Guasti Lima, Universidade de São Paulo</p> <p>Paper: Analysis of the influence of income smoothing presence over earnings persistence in Brazilian market between 2004 and 2013 Author(s): Ana Carolina Kolozsvari, UFRJ; Marcelo Alvaro da Silva Macedo, UFRJ</p>
		<p>Paper: REPUTAÇÃO CORPORATIVA: CONSTRUTOS E IMPLICAÇÕES PARA A CRIAÇÃO DE VALOR Author(s): Alan Diógenes Góis, Universidade de São Paulo; Márcia Martins Mendes De Luca, Universidade Federal do Ceará; Gerlando Augusto Sampaio Franco de Lima, FEA/USP; Alessandra Carvalho de Vasconcelos, Universidade Federal do Ceará</p>

Program Organizer:

American Accounting Association, International Accounting Section

Local Organizer and Financial Sponsors:

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