



**NORWICH
BUSINESS
SCHOOL**



**American
Accounting
Association**

Sponsor:



The Tenth International Conference of the Journal of International Accounting Research (JIAR)

1st day of Conference - June 22, 2023 (Thursday)

MORNING SESSIONS - 11:00 to 12:30

Room: TPSC LT

Session: Audit CS1

Chair: Oksana Kim

Markus Mottinger

Corruption as an External Determinant of Audit Fees: New Empirical Evidence from EU27 Countries

Maria Rykaczewski

The Relationship between Country Features and Reporting Quality: The Mediating Role of Audit Market Characteristics

Hsiao-Tang Hsu

PCAOB international inspection access and the value of cash holdings

Room: TPSC 0.1**Session: Investors CS1****Chair: Ana Marques**

Ricardo Malagueno	Foreign versus Domestic Institutional Investors: how they differ when it comes to sustainability assurance
Harold Lopez	Institutional investors and Environmental, Social & Governance (ESG) performance in Latin America
E. Jin Lee	The COVID-19 Pandemic Impact on the Monday Effect and Retail Investors

Room: TPSC 2.04**Session: Accounting controls CS1****Chair: Januario Monteiro**

Thando Loliwe	The association between the type of reporting framework and satisfaction with its use by unlisted companies
Carmine Pizzo	Verifying Internal Control Quality: Evidence from Italy
Pinar Guven Uslu	The Role of Senior Accountants in Implementing Non-Financial Performance Indicators in the Public Sector: agency and knowledgeability

Room: TPSC 2.05a**Session: Human capital CS1****Chair: Ujjal Mondal**

Alhanouf Almubarak	Human Capital Disclosure and its Association with Firms' Profitability and Value
Chunyu Zu	Directors with foreign experience and employee protection
Prince Charles Adubofour	Employment Protection Laws and Employee Welfare

AFTERNOON SESSIONS

Room: TPSC LT

Plenary session 1

Moderator: Katherine Schipper

Lei (Harry) Zhuang Common Auditor in Supply Chain and Supplier's Performance

Discussant: Katherine Schipper, Duke University

Annika Bonrath The Impact of Internal Audit Team Diversity on the Internal Audit Function's Work

Discussant: Cheng Collin Zeng, Hong Kong Polytechnic University

Room: TPSC LT

Session: Credit risk CS1

Chair: Ricardo Malagueno

Yani Li Does new lease accounting standard ASC 842 affect bank loan pricing?

Jeffrey Ng The Effect of the Switch to the Expected Credit Loss Model for Loan Loss Provisioning on Cross-border Borrowing

Judy Beckman Do the lease accounting and disclosure changes improve the information used in making credit risk assessments?

Room: TPSC 0.1**Session: Corporate governance CS1****Chair: Oksana Kim**

Toshiaki Mitsudome	Corporate Governance, Outside Directors, and Firm Performance – Evidence From Japan
Jumpei Hamamura	The Nail that Stands is Hammered Down: Using Financial Reporting Comparability to Set Peer Groups on Benchmarking for Managerial Compensation in Japan
Chima Mbagwu	Firm Performance, Corporate Governance and the Proactive Disclosure of COVID-19 Risk

Room: TPSC 2.03**Session: Credit risk CS2****Chair: Januario Monteiro**

Lei Li	Making The “Invisible Hand” Visible: The Effect of Tax Abatement Disclosure on Municipal Financing
Xiu-Ye Zhang	Bond Market Response to SEC Tax-related Comment Letter Conversations
Naoyuki Kaneda	Firms change their retained earnings in response to the change in tax law: Evidence from Japanese large data sets

Room: TPSC 2.04**Session: Reporting earnings CS1****Chair: Fabio Motoki**

Yuan Xie	Do Unexpected Earnings of Industry Leaders Affect Followers’ Discretionary Reporting Behavior? Evidence from Mandatory Earnings Announcement Date Forecasts in China
Yan Dong	Detecting Accounting Fraud in China: RUSBoost Algorithm with Financial and Corporate Governance Information
Giorgio Ricciardi	Earnings Quality among Private Firms: Handle with Care

Room: TPSC 2.05a

Session: Institutional settings CS1

Chair: Denis Lima e Alves

Stephen Taylor	International Economic Policy Uncertainty and Properties of Analysts' Earnings Forecasts
Stephani Mason	The Effects of External Monitoring and Country-Level Factors on Compliance with One-Time Mandatory Disclosures
Samir Trabelsi	Does accumulated other comprehensive income "accumulate" risk?

2nd day of Conference - June 23, 2023 (Friday)

MORNING SESSIONS - 11:10 to 12:40

Room: TPSC LT

Session: Human capital CS2

Chair: Alhanouf Almubarak

Mariem Khalifa	Corporate labor violations: Do prosocial CEOs matter?
Tomotaka Yanagida	Effect of the 2018 Revision to the Labor Standards Law on Firm Performance: Evidence from Japan
ChengErh Huang	CEO–Employee Pay Gap and Anti–sticky Labor Cost

Room: TPSC 0.1

Session: Audit CS2

Chair: Ana Marques

Ziloy Croughs	Group Dynamics and Auditor Alignment in Corporate Groups
CAI Kuanning	Audit Market Competition and Mortgage Fraud Severity
Li Wang	Auditor Legal Liability, Audit Quality, and Client Dependence - Evidence from Mandatory Transformation of Auditor Organizational Form in China

Room: TPSC 2.04

Session: ESG CS1

Chair: Ricardo Malagueno

Xiaohui (Fiona) Li	Transmission Effect from Insurers' Climate Risk Disclosures on Their Corporate Bond Investees' Environmental Friendliness
Zabihollah Rezaee	The Controversial Link between CSR and Financial Performance: The Mediating Role of Green Innovation
Nattawut (Simon) Suwanyangyuan	Top executive gender diversity and financial reporting quality

Room: TPSC 2.05a

Session: Relations among firms CS1

Chair: Pinar Guven-Uslu

Wenli Huang	Volatility Information Transfer along the Supply Chain: Evidence from Corporate Disclosures
Yoshiaki Amano	What Causes Investors' Misevaluation? Evidence from a Post-Merger Underperformance Anomaly
Denis Alves	Using Proxy Filings to Create a measure of Merger-specific experience and its links to M&A deal propensity

AFTERNOON SESSIONS

Room: TPSC LT

Plenary session 2

Moderator: Igor Goncharov

Wenjing Li What's in it for me? CEO's Rent-Seeking Motivations and Corporate Social Responsibility Decisions

Discussant: Igor Goncharov, Lancaster University

Haiyan Zhou Accounting Firm Organisation Structure and Audit Risk Management: Evidence from Chinese Domestic Accounting Firms

Discussants: Marco Fasan & Francesco Scarpa

Room: TPSC LT

Panel: Exploring Intangible and Digital Assets through the Lens of Standard Setters

Ana Simpson IASB Staff

Matt Tilling UK Endorsement Board Staff

Didrik Thrane-Nielsen EFRAG Staff

Eric Lee AASB Staff

Vince Papa EFRAG Staff

Katharine Christopoulos AcSB – Canada

Moderator: Stephen Taylor

Room: TPSC 0.1**Session: Audit CS3****Chair: Denis Lima e Alves**

Cláudio Pais	The value relevance of key audit matters and their influence on audit quality in Spain
Tatenda Mugwira	The use of process mining in assessing the risk of material misstatement during an audit: Experimental evidence
Zabihollah Rezaee	Client Importance and Auditor Independence across the Globe: The Effects of Social Trust

Room: TPSC 2.03**Session: Institutional settings CS3****Chair: Ricardo Malagueno**

Gianluca Moretti	Does politics influence Environmental, Social and Governance disclosure? Empirical evidence from US listed companies
Susana Aldeia	A Portuguese accounting, legal and jurisprudential approach to shareholder's loans. A comparison with the Guatemala case
Sally Yorke	Experts on Boards' Audit Committee and Sustainability Performance: The Role of Gender

Room: TPSC 2.04**Session: IFRS CS1****Chair: Fabio Motoki**

Assma Sawani	The Effect of IASB-FASB convergence on the nature of U.S. GAAP and IFRS
Emily Shafron	Do words matter? Linguistic characteristics of IFRS and accounting quality
Chun Yu Mak	How does the interaction between firm-level incentives and the mandatory IFRS adoption affect earnings management practices in Latin America?

Room: TPSC 2.05a

Session: Institutional settings CS2

Chair: Alhanouf Almubarak

Ghofrane Belguith

The role of IES adoption on the full IFRS adoption

Omar Haroon

Did U.S. Institutional Investment in Pakistani Public Firms Decreased After the Trade War started between China and the U.S.?

Ho Wai Kee

Board Characteristics and its influence on Sustainability Performance: Malaysia evidence