

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

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資誠



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Welcome Message

On behalf of the International Accounting Section and the Accounting Department at National Taiwan University, we welcome you to the Eleventh Journal of International Accounting Research (JIAR) Annual Conference. We are delighted to have you join us in Taipei, one of Asia's busiest cities, rich in cultural heritage and beautiful natural scenery. The conference was originally planned to be held in Taipei in 2020 but was delayed due to the COVID-19 pandemic. We are pleased to share that Taiwan has not only weathered the pandemic well but has also become a vital player in the unfolding AI revolution.

The conference begins with a doctoral and early career consortium where more than thirty doctoral students and young faculty from several countries will be exposed to issues and problems involved in planning international accounting research, writing up and publishing results, as well as early career challenges.

The editorial board of JIAR has selected four papers for presentation at the plenary sessions, exploring very interesting and timely topics. Our call for concurrent session papers resulted in enthusiastic responses. We received 157 submissions, with more than 116 papers scheduled for presentation. Please enjoy this extensive variety of papers from many different disciplines using a wide range of methodologies. Besides lively intellectual exchanges and networking opportunities, our program includes three keynote speeches. The first keynote speech by Professor Katherine Schipper explores the issue of "Materiality" in financial reporting research and practices. The second keynote speech by Stan Shih, co-founder & honorary chairman of the Acer Group, discusses how Wangdao (ancient Chinese philosophic thought) relates to leadership. The third keynote speech by Lora Ho, senior vice president of Taiwan Semiconductor Manufacturing Company, discusses how ESG creates value at TSMC.

We thank all our sponsors for their generous support and all conference staff for their tireless efforts. Thanks also go to many volunteers who have dedicated their time and efforts to making this conference a reality, including reviewers and moderators. We are also grateful to all the International Accounting Section officers for their support and encouragement.

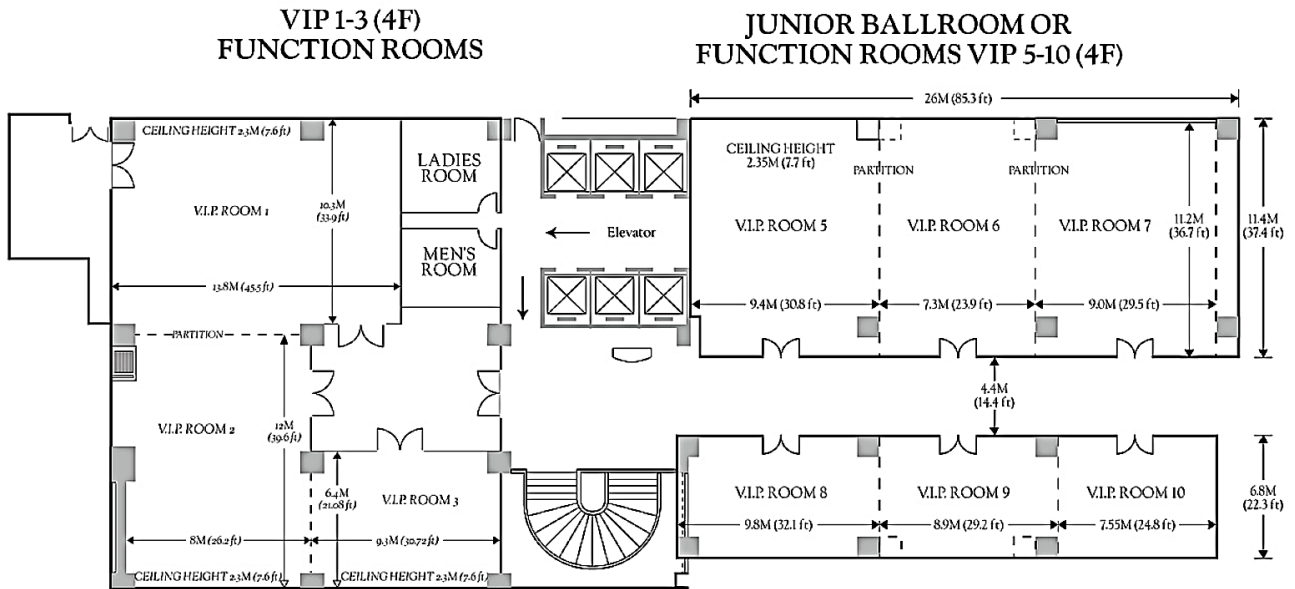
Welcome to the Eleventh JIAR Annual Conference.

Steve Lin, Senior Editor of JIAR

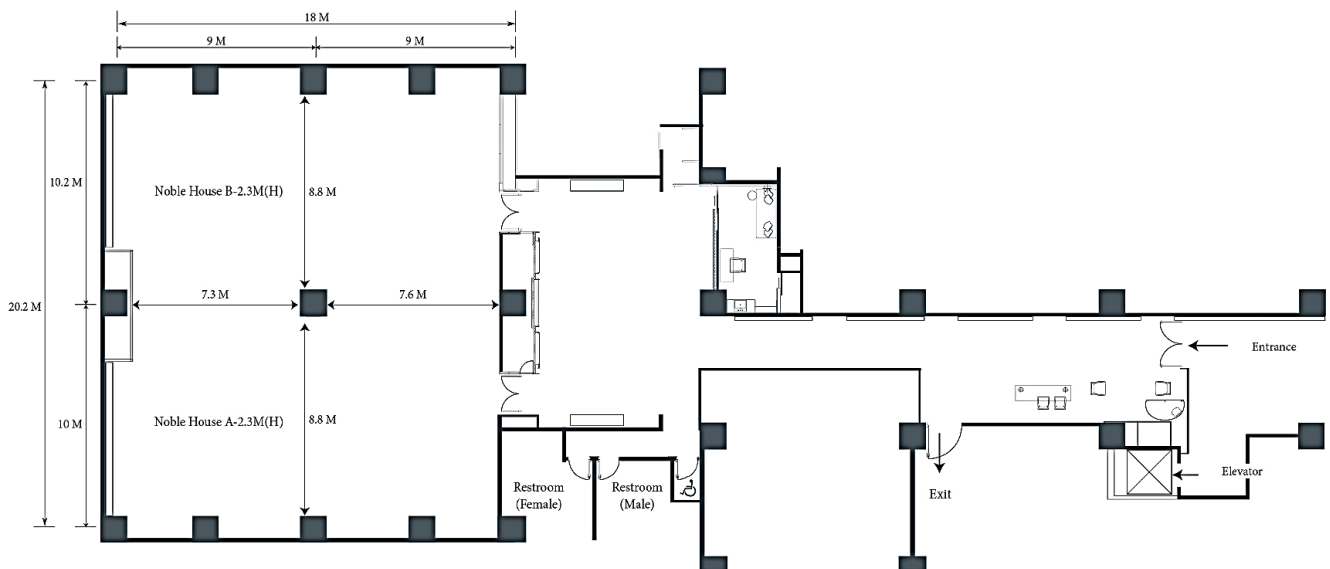
Shuen-Zen Liu, Chair of JIAR Organization Committee

Floor plan

Main Conference venue (4F Function Room)



Gala Dinner venue (1F Nobel House)



Schedule Overview

Venue: Regent Taipei Hotel, Taipei, Taiwan

June 20, 2024 (Thursday)		
Time	Location	Event
07:30 – 16:00	4F Foyer	Registration
07:45 – 08:00	4F Foyer	Greetings and Casual Picture-taking
08:00 – 09:30	VIP Room 1-10	Concurrent Session 1
09:30 – 10:00	4F Foyer	Coffee Break
10:00 – 11:30	VIP Room 1-10	Concurrent Session 2
11:30 – 01:30 pm	1F Brasserie	Lunch (Hotel Buffet)
01:30 – 01:40 pm	VIP Room 5-10	Introductory Remarks
01:40 – 02:30 pm	VIP Room 5-10	Keynote Speaker: Professor Katherine Schipper Topic: What do we know about materiality?
02:30 – 03:20 pm	VIP Room 5-10	Keynote Speaker: Honorary Chairman Stan Shih Topic: Wangdao and Leadership
03:20 – 03:30 pm	4F Foyer	Group Picture Taking
03:30 – 04:00 pm	4F Foyer	Coffee Break
04:00 – 04:50 pm	VIP Room 5-10	Plenary Session 1
06:00 – 08:00 pm	1F Nobel House	Gala Dinner: Award Announcement
June 21, 2024 (Friday)		
07:45 – 15:00	4F Foyer	Registration
08:00 – 9:30	VIP Room 1-10	Concurrent Session 3
09:30 – 10:00	4F Foyer	Coffee Break
10:00 – 11:30	VIP Room 1-10	Concurrent Session 4
11:30 – 01:10 pm	1F Brasserie	Lunch (Hotel Buffet)
01:10 – 02:00 pm	VIP Room 5-10	Plenary Session 2
02:00 – 02:50 pm	VIP Room 5-10	Plenary Session 3
02:50 – 03:40 pm	VIP Room 5-10	Plenary Session 4
03:40 – 04:00 pm	4F Foyer	Coffee Break
04:00 – 04:50 pm	VIP Room 5-10	Keynote Speaker: Senior Vice President Lora Ho Topic: ESG contributes to corporate value
04:50 – 05:00 pm	VIP Room 5-10	Closing Remarks & Gift Draw

June 20, 2024 (Thursday)

08:00 – 09:30 Concurrent Session 1

Room	Topic	Moderator
VIP Room 1	Accounting Education and Business Decision	Ayung Tseng, University of California-Davis
VIP Room 2	Auditing (1)	Ming Deng, CUNY-Baruch College
VIP Room 5	Corporate Governance	Benjamin Yang, University of Washington
VIP Room 6	Compensation (1)	Alexander Hofer, Vienna University of Economics and Business
VIP Room 7	Workforce and Labor Market	Fu-Hsuan Hsu, National Dong Hwa University
VIP Room 8	Case Study	Chih-Yang Tseng, National Taiwan University
VIP Room 9	Macroeconomy	Xiaoli Tian, Georgetown University
VIP Room 10	Tax Issues	Tanya Y H Tang, Brock University

10:00 – 11:30 Concurrent Session 2

Room	Topic	Moderator
VIP Room 1	Accounting Standards (1)	Chris Zhao, Hong Kong Baptist University
VIP Room 2	Auditing (2)	Sunhwa Choi, Seoul National University
VIP Room 5	Disclosure (1)	Weiwei Wang, Weber State University
VIP Room 6	Capital Market and Financial Analysis	Xinlei Li, University of California-Davis
VIP Room 7	ESG (1)	Xiang-Yu Huang, National Taiwan University
VIP Room 8	Culture and CEO Attributes	Shu-Ling Wu, National Taiwan University
VIP Room 9	International Accounting	Kun-Chih Chen, National Taiwan University
VIP Room 10	Financial Analysts	An-Ping Lin, Singapore Management University

June 21, 2024 (Friday)

08:00 – 09:30 Concurrent Session 3

Room	Topic	Moderator
VIP Room 1	IT and Social Media	Sheng-Feng Hsieh, National Taiwan University
VIP Room 2	Auditing (3)	Hsihui Chang, Drexel University
VIP Room 5	Disclosure (2)	Luminita Enache, University of Calgary
VIP Room 6	Compensation (2)	Guojin Gong, University of Connecticut
VIP Room 7	ESG (2)	Anne Wu, National Chengchi University
VIP Room 8	Gender Diversity	Reining Petacchi, Georgetown University
VIP Room 9	Customer Relationship and Supply Chain	Tzu-Ting Chiu, NHH Norwegian School of Economics
VIP Room 10	Earnings Quality	Haiyan Zhou, University of Texas Rio Grande Valley

10:00 – 11:30 Concurrent Session 4

Room	Topic	Moderator
VIP Room 1	Accounting Standards (2)	Lin-Hui Yu, National Taiwan University
VIP Room 2	Auditing (4)	Szu-Fan Chen, National Taiwan University
VIP Room 5	Disclosure (3)	Yu-Fang Chu, National Taiwan University
VIP Room 6	Non-Financial Reporting	Clara Chen, University of Illinois at Urbana-Champaign
VIP Room 7	ESG (3)	Joanna Ho, University of California-Irvine
VIP Room 8	Financial Reporting Quality	Li-Chin Ho, University of Texas at Arlington
VIP Room 9	Investment Efficiency	Hsin-Tsai Liu, National Taiwan University
VIP Room 10	Lenders' Decision-Making	Scott Liao, University of Toronto

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

Conference Program

Venue: Regent Taipei Hotel, Taipei, Taiwan

08:00 – 09:30

Concurrent Session 1

Thursday, June 20

Accounting Education and Business Decision

Room: VIP Room 1

Moderator: Ayung Tseng, University of California-Davis

Education Diversity of Nursing Staff and the Healthcare Industry's Financial Performance

Presenter:	Jason Chen	Central Connecticut State University
Co-Author(s):	C. Christopher Lee	Central Connecticut State University
	Rachel Wilson	Central Connecticut State University
	Yong-Taek Min	Florida Gulf Coast University
	Donghwi Seo	Pace University
	Lisa Frank	Central Connecticut State University

Tech Giants and New Entry Threats

Presenter:	Wei-Ling Song	Louisiana State University
Co-Author(s):	Yang Pan	Tulane University

How Do Acquisitions Relieve Target Firms' Financial Constraints?

Presenter:	Zhaoran (Jason) Gong	Xi'an Jiaotong-Liverpool University
Co-Author(s):	Sadok El Ghouli	University of Alberta
	Omrane Guedhami	University of South Carolina

Auditing (1)

Room: VIP Room 2

Moderator: Ming Deng, City University of New York

Audit Costs of Involving New Assets: Cases of Cryptoassets

Presenter:	Henry He Huang	Yeshiva University
Co-Author(s):	C. S. Agnes Cheng	University of Oklahoma
	Yehuda Davis	Yeshiva University
	Yue Ma	University of Oklahoma

Restrictions on Component Audits and Group Auditor Conservatism: Evidence from China

Presenter: Donghe Yang Renmin University of China and City University of Hong Kong
Co-Author(s): Zihao Su Soochow University
Yan Sun Harbin Institute of Technology
Xindong (Kevin) Zhu City University of Hong Kong

Audit Partner Tenure and Key Audit Matters in the Gulf Cooperation Council: The Moderating Effect of Culture

Presenter: Sara Al-Asmakh Brunel University London
Co-Author(s): Ahmed Elamer Brunel University London
Olayinka Uadiale Brunel University London

Does Sharing The Same Auditor With Listed Affiliated Firms Affect IPO Audit Quality? An Analysis At The Audit Firm And Partner Levels

Presenter: Yingwen Guo Hong Kong Polytechnic University
Co-Author(s): Phyllis Lai Lan Mo City University of Hong Kong
Weiyin Zhang The Hang Seng University of Hong Kong

Corporate Governance

Room: VIP Room 5

Moderator: Benjamin Yang, University of Washington

Shining Light on the Economic Underworld: Using Bankruptcy Clusters in Firm-Director Networks to Detect Corporate Fraud

Presenter: Thomas Selleslagh Vrije Universiteit Brussel
Co-Author(s): Marie-Laure Vandenhoute Vrije Universiteit Brussel

Can Whistleblowing Improve Organizational Effectiveness? Evidence from Financial Reporting Misconduct

Presenter: Hong Kim Duong Old Dominion University
Co-Author(s): Sadok El Ghouli The University of Alberta
Omrane Guedhami University of South Carolina
Emmanuel Sequeira San Jose State University
Zuobao "Eddie" Wei The University of Texas at El Paso

Market Reaction to Voting Intention Disclosures

Presenter: Tzu-Ting Chiu Norwegian School of Economics
Co-Author(s): Xi Li London School of Economics and Political Science
Rusha Nandy Norwegian School of Economics
Simone Traini Norwegian School of Economics

CEO Government Work Experience and Regulatory Violations: Evidence Based on Safety-Related Violations

Presenter: Ling Zhou University of New Mexico
Co-Author(s): Li Xu Washington State University
Kiely Yonce University of Detroit Mercy

Compensation (1)

Room: VIP Room 6

Moderator: Alexander Hofer, Vienna University of Economics and Business

The Relevance of Executive Equity Compensation Design in Loan Pricing Decisions: Evidence from Private Loans

Presenter: Marina Ruseva Lamar University
Co-Author(s): Emrah Ekici University of Wisconsin – Eau Claire

Inequality Grows in Silence: The Impact of Newspaper Closures on CEO-Worker Pay Disparity

Presenter: Colin Zeng Hong Kong Polytechnic University
Co-Author(s): Jie Chen University of Leeds
Yang Gao Hong Kong Polytechnic University

Broad-based Stock Options and Employee Information Sharing: Evidence from Glassdoor Reviews

Presenter: Rencheng Wang Singapore Management University
Co-Author(s): Shuo Li Singapore Management University
Yinghua Li Arizona State University

Do Market Investors Value the Ethnic Minority Director on Corporate Compensation Committee?

Presenter: Fang Gong National Taiwan University
Co-Author(s): Ruei-Siang Chen National Cheng Kung University

Workforce and Labor Market

Room: VIP Room 7

Moderator: Fu-Hsuan Hsu, National Dong Hwa University

Internal Control Processes and Employee Satisfaction

Presenter: Yuan Xie Fordham University
Co-Author(s): Ping Gong Yale University
Chan Li University of Kansas
Yanting (Crystal) Shi HEC Paris

How Does Labor Market Mobility Affect Managerial Learning from Competitors' Stock Valuations?

Presenter: Shuran Zhang Hong Kong Polytechnic University
Co-Author(s): Jeffrey Ng University of Hong Kong Business School

Documenting the Undocumented: The Impact of Employment Verification Mandates on Government Borrowing Costs

Presenter: Lei Li The Hong Kong Polytechnic University
Co-Author(s): Liwei Weng The Hong Kong Polytechnic University
Lixin (Nancy) Su The Hong Kong Polytechnic University
Cheng (Colin) Zeng The Hong Kong Polytechnic University

Case Study

Room: VIP Room 8

Moderator: Chih-Yang Tseng, National Taiwan University

A Startup Company in Supply Chain Crisis Caused by Greenhouse Gas Emission Regulations

Presenter: Li Zhang University of Illinois Urbana - Champaign
Co-Author(s): Austin Chen EY - Parthenon
Jiahui Han Syracuse University

The Role of Environmental Management Accounting in Fostering Circular Economy Practices and Sustainability Performance – A Case Study of Energy and Utilities Sector in Thailand

Presenter: Linh Thi Phuong Nguyen Thammasat University
Co-Author(s): Sakun Boon-itt Thammasat University
Christina WY Wong The Hong Kong Polytechnic University
Chee Yew Wong University of Leeds
Piyakarn Supanchanaburee Thammasat University
Natdanai Aleenajitpong Kasetsart University

Transforming ESG Reporting Analysis: Custom GPTs Built on GRI Framework for Enhanced Compliance Insights

Presenter: Tony L. J. Lin Rowan University
Co-Author(s): Jordan Howell Rowan University

Macroeconomy

Room: VIP Room 9

Moderator: Xiaoli Tian, Georgetown University

Asymmetric Cycles and Asymmetric Accounting

Presenter: Chunxiao Xue Wenzhou-Kean University
Co-Author(s): Tong Lu University of Houston
Ellen Wang University of Houston

Aggregate Market Disagreement and the Macroeconomy: Evidence from the Global Markets

Presenter: Nanqi Li Hong Kong Polytechnic University
Co-Author(s): Te-Feng Chen Hong Kong Polytechnic University
K.C. John Wei Hong Kong Polytechnic University

From Micro Forecasts to Macro Forecasts: Predicting Gross Domestic Product Growth with Analyst Earnings Forecasts

Presenter: Zili Zhuang The Chinese University of Hong Kong
Co-Author(s): Yinglei Zhang The Chinese University of Hong Kong
Zhenyang Shi BI Norwegian Business School

Securities Litigation Environments and Bank Lending: Evidence from the Courts

Presenter: Haitian Lu The Hong Kong Polytechnic University
Co-Author(s): Wei-Ling Song Louisiana State University
Zhen Lei The Hong Kong Polytechnic University

Moderator: Tanya Y H Tang, Brock University

Capital Gains Taxes and Acquisition-Motivated IPOs

Presenter: Enshuai Yu Boston College

Co-Author(s): Benjamin P. Yost Boston College

Climate Risk and Tax-Motivated Outbound Income Shifting

Presenter: Emmanuel Obiri-Yeboah Hong Kong Polytechnic University

Co-Author(s): Haimeng Teng Penn State Harrisburg

Qiang Wu Hong Kong Polytechnic University

Cheng (Colin) Zeng Hong Kong Polytechnic University

Corporate Social Responsibility and Tax Avoidance for Family Firms and the Effect of the Relative Performance: International Evidence

Presenter: Abdullah Alsaadi Umm Al Qura University

Accounting Standards (1)

Room: VIP Room 1

Moderator: Chris Zhao, Hong Kong Baptist University

Convergence Has Already Arrived: Examining the Impact of IFRS 16 Issuance on Leasing Decisions among Local-GAAP

Presenter: Kiyonori Iwata Tokyo University of Science

Collateral Benefits: Accounting Standards and Exports

Presenter: Jin Xie Peking University HSBC Business School

Co-Author(s): Stephen Teng Sun City University of Hong Kong

Shang-Jin Wei Columbia Business School

Real Estate Valuation in Japan: Influence of 'Useful Lives' of Depreciable Assets on Bank Lending Practice

Presenter: Naoyuki Kaneda Gakushuin University

The Determinants and Consequences of Voluntary IFRS Adoption: Evidence from the U.S. Market

Presenter: Li-Chin Jennifer Ho University of Texas at Arlington

Co-Author(s): Jennifer L. Bannister University of Dallas

Mahmut Yasar University of Texas at Arlington

Auditing (2)

Room: VIP Room 2

Moderator: Sunhwa Choi, Seoul National University

The Influence of Accounting Firm Consulting Revenues on Audit Client Risk Tolerance

Presenter: Yonghong Jia Iowa State University

Co-Author(s): Xinghua Gao Washington State University

Tim Seidel Brigham Young University

The Importance of Auditors' Unmet Promotion Expectations to Audit Quality

Presenter: Yangyang Chen City University of Hong Kong

Co-Author(s): Jeffrey A. Pittman Memorial University and Virginia Tech

Bin Wu Central China Normal University

Min Zhang Renmin University of China

A Study of Junior Auditors' Trust in Superiors, Communication Modes at Geographic Distance, and Auditors' Voice Decisions

Presenter: Ran Li Texas A&M University-Central Texas
Co-Author(s): Robert C. Giambatista The University of Scranton
Douglas M. Boyle The University of Scranton

Disclosure (1)

Room: VIP Room 5

Moderator: Weiwei Wang, Weber State University

Do Multi-Segment Firms Tell Us Enough About Their Business Segments? Evidence from Segment-Level Data Granularity and Delays in Stock Price Updates

Presenter: Chengwei Wang Sungkyunkwan University
Co-Author(s): C.S. Agnes Cheng University of Oklahoma

How does more mandated public information about private firms affect public firms' disclosure of major customers' identities

Presenter: Janus Jian Zhang The University of Hong Kong
Co-Author(s): Jeffrey Ng Shanghai University of Finance and Economics
Chunyan Wei Hong Kong Baptist University

Do Machine-Readable Disclosures Facilitate Regulatory Scrutiny? Evidence from SEC Comment Letters

Presenter: Xin Emma Xu The Hong Kong Polytechnic University
Co-Author(s): Ben Wang The Hong Kong Polytechnic University
Liwei Weng The Hong Kong Polytechnic University
Qiang Wu The Hong Kong Polytechnic University

Transparent Corporate Textual Disclosure and Economic Growth

Presenter: Li Yao University of Concordia
Co-Author(s): Minkang Lu Zhongnan University of Economics and Law
Ziwei Qiao Capital University of Economics and Business
Hongping Tan McGill University

Weathering the Market: How Insider Trading Responds to Natural Disasters

Presenter: Mei Sheng The University of Hong Kong
Co-Author(s): Haozhou Gong The University of Hong Kong
Xu Li The University of Hong Kong
Chen Lin The University of Hong Kong

The Jones Type Model Reconfigured: Asset vs. Liability Accruals

Presenter: James Ohlson City University of Hong Kong
Co-Author(s): C.S. Agnes Cheng The University of Oklahoma
Hongyu (Jack) Wang The University of Oklahoma
Cheng (Colin) Zeng Hong Kong Polytechnic University

Individual Investors' Response around Earnings Announcements and the Effects of the COVID-19 Pandemic

Presenter: E. Jin Lee Bryant University

The informativeness of change in SG&A ratio during hypergrowth: The role of supervision and specialization of private equity and venture capital

Presenter: Chawanakorn Thienboonlertrat Chulalongkorn University
Co-Author(s): Thanyaluk Vichitsarawong Chulalongkorn University

ESG (1)

Room: VIP Room 7

Moderator: Xiang-Yu Huang, National Taiwan University

Using Advertising to Management Attention: Evidence from ESG Violation Penalty

Presenter: Scarlett Song University of New Hampshire Peter T. Paul
College of Business and Economics
Co-Author(s): Estelle Y. Sun Boston University Questrom School of Business

Flight to ESG Transparency: Evidence from Foreign Government Procurement Contracts

Presenter: Chengzhu Sun The Hong Kong Polytechnic University
Co-Author(s): Yongtae Kim Santa Clara University
Yi Xiang The Hong Kong Polytechnic University

Brightening the Darkside of Environmental Regulation: Evidence from Green Revenues and Greenwashing Behaviors

Presenter: Ari Budi Kristanto Satya Wacana Christian University
Co-Author(s): June Cao Curtin University
Zijie Huang Curtin University

Culture and CEO Attributes

Room: VIP Room 8

Moderator: Shu-Ling Wu, National Taiwan University

CEO Education from Internationally Ranked Universities and Ethics Disclosures: Evidence from Indonesia

Presenter: John Nowland Illinois State University
Co-Author(s): Iman Harymawan Universitas Airlangga
Mohammad Nasih Universitas Airlangga
Adib Minanurohman Universitas Airlangga
Akmalia M. Ariff Universiti Malaysia Terengganu

From Appearance to Performance: The Role of CEO Attractiveness in Shaping Market Responses

Presenter: Pang-Yu Wang National Taiwan University
Co-Author(s): Mao-Wei Hung National Taiwan University
Ya-Ting Lee National Taipei University
Ju-Fang Yen National Taipei University

Unity or Individuality: Exploring the Impact of CEO Organizational Identification on Corporate Social Responsibility

Presenter: Jong-Yu Paula Hao California State University, Long Beach
Co-Author(s): Chia-Ling Lee National Chengchi University

To Hide or Highlight? An Emphasis on Corporate Integrity Culture and Foreign Corrupt Practices Act Violation

Presenter: Lu Lu Western Illinois University
Co-Author(s): Chenyong Liu California State University
Wenye Tang Appalachian State University

International Accounting

Room: VIP Room 9

Moderator: Kun-Chih Chen, National Taiwan University

Corporate Bribery and Foreign Philanthropic Giving

Presenter:	Jingran Zhao	Hong Kong Polytechnic University
Co-Author(s):	Weishi Jia	Cleveland State University
	Danlei Bonnie Yu	Soochow University
	Albert Tsang	Southern University of Science and Technology

The Effect of Extraterritorial FCPA Enforcement on Foreign Firms' Borrowings from US Banks

Presenter:	Zheng Wang	City University of Hong Kong
Co-Author(s):	Bingyi Qin	City University of Hong Kong
	Ke Wang	University of Alberta
	Christopher Williams	University of Michigan

Cross-border regulatory enforcement and firms' asymmetric cost behaviour

Presenter:	Tracy Hau Yi Yeung	Lingnan University
Co-Author(s):	Raymond M. K. Wong	City University of Hong Kong
	Cephas Simon Peter Dak-Adzaklo	University of Sussex
	James Xede	Hong Kong Metropolitan University

Financial Analysts

Room: VIP Room 10

Moderator: An-Ping Lin, Singapore Management University

The Information Externality of Paid Analysts

Presenter:	Jihye Yoo	Hong Kong Polytechnic University
Co-Author(s):	Albert Tsang	Southern University of Science and Technology

Gender Differences in Sell-Side Analysts' Social Interactions

Presenter:	Guangyu Li	King's College London
Co-Author(s):	Crawford Spence	King's College London
	Zhong Chen	King's College London

The Effect of App Launches on Analysts' Use of Existing Information Sources

Presenter:	Minjae Koo	Chinese University of Hong Kong
Co-Author(s):	Mary Lee	ESSEC Business School
	Volkan Muslu	University of Houston
	Han Stice	George Mason University

How Good are Analysts' Scenario-Based Valuation Forecasts? Large Sample Evidence

Presenter: Yuqi Sun The University of Hong Kong
Co-Author(s): KRSubramanyam University of Southern California
Peeyush Taori The University of Hong Kong

01:40 – 02:30 pm Keynote Speech 1 Thursday, June 20

Moderator: Pei-Cheng Liao, National Taiwan University Room: VIP Room 5-10

What do we know about materiality?

Katherine Schipper, Thomas F. Keller Professor of Duke University

02:30 – 03:20 pm Keynote Speech 2 Thursday, June 20

Moderator: Chih-Yang Tseng, National Taiwan University Room: VIP Room 5-10

Wangdao and Leadership

Stan Shih, StanShih Foundation, Co-founder & Honorary Chairman of the Acer Group

04:00 – 04:50 pm Plenary Session 1 Thursday, June 20

Moderator: Edward Lee, University of Manchester Room: VIP Room 5-10

Strategically Timed Voluntary Disclosures before Conferences: Global Evidence

Presenter: Shiheng Wang Hong Kong University of Science and Technology
Co-Author(s): Emily Jing Wang Hong Kong University of Science and Technology
Discussant: Charles Kang University of Hong Kong

IT and Social Media

Room: VIP Room 1

Moderator: Sheng-Feng Hsieh, National Taiwan University

Audit Quality Under Remote Working Arrangement: The Role of Technology Competency

Presenter:	Tien-Shih Hsieh	University of Massachusetts Dartmouth
Co-Author(s):	Zhenyang Tang	Clark University
	Zhihong Wang	Clark University
	Kyunghee Yoon	Clark University

Assured Equity Research

Presenter:	Wenzhuo Zhao	Bentley University
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Business Revolution and Accounting Properties: A Study of Digital Transaction and Accounting Information Timeliness and Accuracy

Presenter:	Di Guo	Hong Kong Baptist University
Co-Author(s):	Lili Jiu	Xi'an Jiaotong-Liverpool University
	Fang Zhang	Hong Kong Baptist University

Do Retail Investors Strategically Disclose? The Disclosure Incentives on Social Media

Presenter:	Hao Qu	University of Rochester
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Auditing (3)

Room: VIP Room 2

Moderator: Hsihui Chang, Drexel University

Does Audit Risk Disclosure Improve or Impair Audit Quality and Investment Efficiency?

Presenter:	Tong Lu	University of Houston
Co-Author(s):	Mingcherng Deng	Baruch College
	Xiaoyan Wen	Texas Christian University

Misfortunes Never Come Singly: How do Banks Face Clients with Punished Auditors?

Presenter:	Cheng-Erh Huang	National Chengchi University
Co-Author(s):	Shu-Hsien Lin	Feng Chia University
	Qianyi Wang	Zhejiang Gongshang University

Credible Audit Assurance and Debt Structure Concentration: Cross-country Evidence from PCAOB International Inspections

Presenter: Yiye Liu City University of Hong Kong
Co-Author(s): Simon Yu Kit Fung Deakin University
Yangxin Yu City University of Hong Kong
Xindong (Kevin) Zhu City University of Hong Kong

Financial Statement Audit and Crisis Response Among Small Businesses During Covid-19: An International Study

Presenter: Tracie S. Frost Hong Kong Polytechnic University
Co-Author(s): Xiyong Zhang Hong Kong Polytechnic University

Disclosure (2)

Room: VIP Room 5

Moderator: Luminata Enache, University of Calgary

Regulatory Efforts to Reduce Climate Risk Information Processing Costs: Evidence from the Insurance Industry

Presenter: Xiao Zhang University of Hong Kong

The Effect of Disaggregated Assets and Liabilities Held for Sale Disclosure in Partial-Firm Acquisitions

Presenter: Achmad Faizal Azmi Lancaster University Management School

Climate-related disclosure and impairment loss: Evidence of the Carbon Majors

Presenter: Cynthia Hartono Vrije Universiteit Amsterdam
Co-Author(s): Kees Camfferman Vrije Universiteit Amsterdam
Malte M. Max Vrije Universiteit Amsterdam
Jacco L. Wielhouwer Vrije Universiteit Amsterdam

A little seasoning goes a long way: Outgrowing investment's sensitivity to disclosure burdens

Presenter: Jewon Shin Pennsylvania State University
Co-Author(s): Matthew T. Gustafson Pennsylvania State University

Compensation (2)

Room: VIP Room 6

Moderator: Guojin Gong, University of Connecticut

Is fixed salary “fixed”? Fixed salaries in managerial compensation depend on the firm performance in Japan

Presenter: Jumpei Hamamura Momoyama Gakuin University
Co-Author(s): Sho Hayakawa University of Marketing and Distribution Sciences
Kento Inoue Kindai University

Sustainability Performance and Executive Compensation: The Interplay of CSR Committees, Sustainability Targets and Shareholder Voting

Presenter: Markus Isack Vienna University of Economics and Business
Co-Author(s): Alexander Hofer Vienna University of Economics and Business

Large Shareholder Investment Time Horizon and CEO-Median Employee Pay Gap

Presenter: Christo Karuna Monash University
Co-Author(s): Joanna Ho University of California at Irvine
Frank Wang Saint Louis University
Anne Wu National Chengchi University

ESG (2)

Room: VIP Room 7

Moderator: Anne Wu, National Chengchi University

Do Auditors Care about “Greenwashing”: Evidence from Textual Analysis on ESG Gap and Audit Fees

Presenter: Miao He Hong Kong Chu Hai College

The Financial and Real Consequences of Environmental Disclosure Mandates: Global Evidence

Presenter: Omrane Guedhami University of South Carolina
Co-Author(s): Hamdi Driss Saint Mary’s University
Sadok El Ghouli University of Alberta

The Environmental-Financial Nexus: Centralized Environmental Monitoring, Eco-consciousness, and Green Revenues

Presenter: Millie Liew Curtin University
Co-Author(s): Zijie Huang Curtin University
June Cao Curtin Business School

Does Board Gender Diversity Reduce Excess CEO Pay? Evidence from 23 Country-Level Interventions

Presenter:	Clara Xiaoling Chen	University of Illinois at Urbana-Champaign
Co-Author(s):	Dave (Young Il) Baik	University of Illinois at Urbana-Champaign
	David Godsell	University of Illinois at Urbana-Champaign

Gender-diverse Co-signing Experience and Audit Quality

Presenter:	Chun-Chan Yu	National Chung Hsing University
Co-Author(s):	Anxuan Xie	National Taipei University
	Hsihui Chang	Drexel University

Do Female Directors Care More About Equality in Various ESG Aspects? Evidence from Global Board Gender Diversity Reforms

Presenter:	Yujie Wang	Hong Kong Polytechnic University
Co-Author(s):	C.S. Agnes Cheng	The University of Oklahoma

Do Female Auditors Benefit from the Audit Firm Expansion? —The evidence from Chinese audit market consolidation

Presenter:	Yaqiong Zhou	University of Warwick
Co-Author(s):	Jo Horton	University of Warwick
	Zhifang Zhang	University of Warwick

When You Talk, I Quit: Data Breach Notification Laws and Supply Chain

Relationships

Presenter:	Fiona Xiaohui LI	Hong Kong Polytechnic University
Co-Author(s):	Walid Saffar	Hong Kong Polytechnic University
	Cheng (Colin) Zeng	Hong Kong Polytechnic University

Shared the Customer, Shared the Style: Common Customer and Firm-pair Comparability

Presenter:	Po-Hsiang Yu	National Chung Hsing University
Co-Author(s):	Lili Jiu	Xi'an Jiaotong-Liverpool University
	Fang Zhang	Hong Kong Baptist University

Corporate Environmental Risk and the Customer-Supplier Relationship

Presenter:	George Wong	Hong Kong Polytechnic University
Co-Author(s):	Shantanu Banerjee	Lancaster University
	Xin Chang	Nanyang Technological University
	Kangkang Fu	Hong Kong Baptist University
	Tao Li	Central University of Finance and Economics

Earnings Quality

Product Market Competition and Classification Shifting

Presenter:	Surjit Tinaikar	University of Massachusetts Boston
Co-Author(s):	Robert Kim	University of Massachusetts Boston
	Sunil Kumar	Roger Williams University

Transitioning from a bank towards an equity-outsider financing system in Japan: The impact on income smoothing practice over 40 years

Presenter:	Keishi Fujiyama	Kobe University
Co-Author(s):	Sidney J. Gray	University of Sydney
	Yuya Koga	Tohoku Gakuin University

Real Effects of Government Subsidy Accounting Changes: Evidence from a Natural Experiment

Presenter:	Feng Chen	University of Toronto
Co-Author(s):	Wei Shi	Deakin University
	Chao Yan	Zhongnan University of Economics and Law
	Ziyi Zhang	Zhongnan University of Economics and Law

Accounting Standards (2)

Room: VIP Room 1

Moderator: Lin-Hui Yu, National Taiwan University

The Impact of Worldwide IFRS Adoption on Cross-Listing market in the U.S.**Capital Markets**

Presenter:	Steve Lin	University of Memphis
Co-Author(s):	Youjia Xu	University of Memphis
	Liu Yang	Wichita State University

Direct Contacts between IASB Members and the IASB's Stakeholders: An Explorative Study

Presenter:	Simon Thies	University of Duisburg-Essen
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Does Recognizing Operating Leases Influence Loan Spreads? Evidence from Japan

Presenter:	Masaki Kusano	Kyoto University
Co-Author(s):	Tomoaki Yamashita	Fukui Prefectural University

Recognizing Off-balance Sheet Liabilities and Financial Leverage Choice Evidence from Pension Accounting in Japan

Presenter:	Tomoaki Yamashita	Fukui Prefectural University
Co-Author(s):	Masaki Kusano	Kyoto University

Auditing (4)

Room: VIP Room 2

Moderator: Szu-Fan Chen, National Taiwan University

The Joint Effect of Legal Liability and Client Dependence on Audit Quality

Presenter:	Li Wang	The University of Akron
Co-Author(s):	Chafen Zhu	Zhejiang University
	Yang Cheng	University of Minnesota-Duluth

Does the Length of the Cooling-off Period Affect External Financing Choices?

Presenter:	Chia Jung Lee	National Chengchi University
Co-Author(s):	Shu-Hsien Lin	Feng Chia University

Trading Volume Reaction to Critical Audit Matters: Evidence from Emerging Markets

Presenter: Haiyan Zhou University of Texas Rio Grande Valley
Co-Author(s): Zhiying Hu University of Science and Technology Beijing
Heibatollah Sami Lehigh University

Non-audit Services and Auditor Independence: Evidence from Accounting Fraud

Presenter: Zhuo (June) Cheng The Hong Kong Polytechnic University
Co-Author(s): Jing Fang University of Central Arkansas
Ferdinand A. Gul University of the Sunshine Coast
Stephanie Watson University of Central Arkansas

Disclosure (3)

Room: VIP Room 5

Moderator: Yu-Fang Chu, National Taiwan University

Inventors on the Board and Forward-Looking Innovation Disclosure

Presenter: Cheng-Shing Cheng The University of Oklahoma
Co-Author(s): Xiaoyan Hu The University of Oklahoma
Prince Charles Adubofour The Hong Kong Polytechnic University

Informational Cues of Government Disclosures and Financial Market Reactions

Presenter: Vincent Zhuang The Hong Kong Polytechnic University
Co-Author(s): Catherine Yue Cao PricewaterhouseCoopers Hong Kong
Katherine Qile Zhu The Hong Kong Polytechnic University

Information Asymmetry and Disclosure Context in Family Firms

Presenter: Jing-Chi Chen The University of Memphis
Co-Author(s): Youjia Xu The University of Memphis
Pankaj K Jain The University of Memphis
Li-Yu Chen National Sun Yat-sen University

Determinants of Textual Similarity in 10-K Risk Disclosures

Presenter: Kevin Gauch Technical University of Darmstadt
Co-Author(s): Iuliia Gauch Technical University of Darmstadt
Reiner Quick Technical University of Darmstadt
Christian Friedrich University of Mannheim

Non-Financial Reporting

Room: VIP Room 6

Moderator: Clara (Xiaoling) Chen, University of Illinois at Urbana-Champaign

Measuring Integrated Thinking at the Strategic Level and its Determinants: The topic modeling approach

Presenter:	Hirotsugu Kitada	Hosei University
Co-Author(s):	Tomohisa Kitada	Kindai University
	Asako Kimura	Kansai University

Overcoming Information Asymmetries through Non-Financial Statement Assurance: Empirical Evidence from German Listed Firms

Presenter:	Markus Mottinger	Johannes Kepler University Linz
Co-Author(s):	Markus Isack	WU Vienna
	Marcel Steller	Johannes Kepler University Linz

Developments and dynamics of Non-Financial Reporting in the banking sector: the impact on the Italian context

Presenter:	Valerio Brescia	University of Turin
Co-Author(s):	Paolo Pietro Biancone	University of Turin
	Silvana Secinaro	University of Turin
	Davide Calandra	University of Turin
	Ginevra Degregori	University of Turin

ESG Strategy and Measurement: Management Accounting Perspective

Presenter:	Anne Wu	National Cheng Chi University
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ESG (3)

Room: VIP Room 7

Moderator: Joanna Ho, University of California-Irvine

Greening IAS 38: Revisiting Recognition Criteria for Research and Development Expenditures with Environmental and Societal Benefits

Presenter:	Michael H.R. Erkens	Erasmus University
Co-Author(s):	R. Breijer	Nyenrode Business Universiteit

Does mandatory sustainability reporting affect firm profitability? Evidence from China

Presenter:	Qinglan Huang	Hanken School of Economics
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Optimal CSR Spending and Benefits

Presenter: Seong Cho Oakland University
Co-Author(s): C.S. Agnes Cheng University of Oklahoma
Jong Eun Lee Sungkyunkwan University
Sha Zhao Oakland University

Mandatory ESG Disclosure and Shareholder Proposals

Presenter: Yi Xiang Hong Kong Polytechnic University
Co-Author(s): Feng Gao Rutgers University
Ling Lei Lisic Virginia Polytechnic Institute and State University

Financial Reporting Quality

Room: VIP Room 8

Moderator: Li-Chin Ho, University of Texas at Arlington

The Government as Venture Capitalist: Implications for Financial Reporting Quality

Presenter: Jeff Zeyun Chen Texas Christian University
Co-Author(s): Wentao Li Sun Yat-sen University
Yanyan Wang Xiamen University
Lisheng Yu Sun Yat-sen University

Accounting Comparability and Regulatory Decision-Making: Evidence from China's Approval-based IPO System

Presenter: Mei-Hui Chen National Defense University
Co-Author(s): Jeff Zeyun Chen Texas Christian University
Chen-Lung Chin National Chengchi University
Qi Zheng Changsha University of Science and Technology

Shifting Dynamics Over Time: Earnings Volatility, Special Items and Post-Earnings-Announcement Drift

Presenter: Shuoyuan He San Francisco State University

Unqualified Chief Accounting Officers and Financial Reporting Quality

Presenter: Shih-Bin Wu National Cheng Kung University
Co-Author(s): Wu-Po Liu National Cheng Kung University
Hua-Wei Huang National Cheng Kung University

Investment Efficiency

Room: VIP Room 9

Moderator: Hsin-Tsai Liu, National Taiwan University

National Security and Investment Efficiency

Presenter: David Godsell University of Illinois at Urbana-Champaign

Sovereign Wealth Fund Ownership and Target Firm Investment Efficiency

Presenter: David Godsell University of Illinois at Urbana-Champaign

Geopolitical Risk and Corporate Inventory Management

Presenter: Steven Chen University of Liverpool
Co-Author(s): Zhangfan Cao University of Nottingham Ningbo China
Yan Tong Beijing Institute of Technology
Xi Wang Beijing Institute of Technology

Lenders' Decision-Making

Room: VIP Room 10

Moderator: Scott Liao, University of Toronto - Rotman School of Management

Financial Innovation via Sustainable Lending

Presenter: Yinan Li London School of Economics and Political Science
Co-Author(s): Anya Kleymenova Board of Governors of the Federal Reserve System
Xi Li London School of Economics and Political Science

Lenders' Soft Information Acquisition and Loan Contracting

Presenter: Xiangyu Li University of Southern California
Co-Author(s): Allen Huang Hong Kong University of Science and Technology
Xinlei Li UC Davis Graduate School of Management

Regulatory Enforcement of Public Disclosure and Connected Investors in Corporate Bond Issuance

Presenter: Ray Zhang Simon Fraser University
Co-Author(s): Yi Ding Chinese University of Hong Kong
T.J. Wong University of Southern California
Tianyu Zhang Chinese University of Hong Kong

01:10 – 02:00 pm

Plenary Session 2

Friday, June 21

Moderator: Agnes Cheng, University of Oklahoma

Room: VIP Room 5-10

The Impact of Mandatory Financial Reporting in English on the Cost of Equity Capital: Evidence from Taiwan

Presenter: Xiang-Yu (Sean) Huang National Taiwan University
Co-Author(s): Hsin-Yi Huang National Cheng Kung University
Sin-Ru Chen National Cheng Kung University
Chih-Hsien Liao National Taiwan University
Discussant: Holly Yang Singapore Management University

02:00 – 02:50 pm

Plenary Session 3

Friday, June 21

Moderator: Omrane Guedhami, University of South Carolina

Room: VIP Room 5-10

National Culture and Internal Carbon Pricing

Presenter: Xin Tan Macquarie University
Co-Author(s): Le Luo Macquarie University
Sophia Su Macquarie University
Discussant: Christo Karuna Monash University

02:50 – 03:40 pm

Plenary Session 4

Friday, June 21

Moderator: Qiang Wu, Hong Kong Polytechnic University

Room: VIP Room 5-10

Agency problem and corporate philanthropy – Evidence from China's anti-corruption campaign

Presenter: Lihong Liang Syracuse University
Co-Author(s): Nian Liu University of International Business and Economics
Yaxin Ming Beihang University
Discussant: Shail Pandit University of Illinois at Chicago

04:00 – 04:50 pm

Keynote Speech 3

Friday, June 21

Moderator: Chih-Hsien Liao, National Taiwan University

Room: VIP Room 5-10

ESG contributes to corporate value

Lora Ho, Senior Vice President of Human Resources of TSMC

Participants

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