

CONCURRENT SESSION 5 — TUESDAY 7 JULY 10.30 AM - 12.00 PM

Meeting Room 10	Meeting Room 11	Meeting room 4	Meeting Room 5	Meeting Room 6	Meeting Room 7	Riverbank Room 1	Riverbank Room 2	Riverbank Room 3
FINANCE	CORPORATE GOVERNANCE	FINANCIAL ACCOUNTING	FINANCIAL ACCOUNTING	FINANCE	CSR/ENVIRONMENTAL	EDUCATION	AIS	AUDITING
Portfolio Analysis and Asset Pricing	Corporate Governance and Earnings Management	Financial Disclosure	Market Considerations	Corporate Finance	Corporate Social Responsibility	Skills and Attributes	Accounting Information Systems	Audit Fees
Moderator: Karen Benson	Moderator: Michaela Rankin	Moderator: Majella Percy	Moderator: Robert Czernkowski	Moderator: Mahmoud Agha	Moderator: Roger Burritt	Moderator: Brendan O'Connell	Moderator: Carlin Dowling	Moderator: Peter Roebuck

Impact Of Sector Versus Security Choice On Equity Portfolios	Earnings Management, Auditor Independence And Clerp 9 For Established And Emerging Australian Listed Firms	Explaining Voluntary Ratio Disclosures At The Category Level	Corporate Payout Policy In Australia And A Test Of The Life Cycle Theory	Concentrated Ownership, No Dividend Payout Requirement, And The Capital Structure Of Reits: Evidence From Turkey	Labour Practices And Decent Works' Disclosures In Indonesia	Stakeholders' Perspectives Of The Skills And Attributes For Accounting Graduates	The Effects Of Decision Aid Structural Restrictiveness On Decision-making Outcomes	Contesting The Benefits Of Executing A Deed Of Cross Guarantee
Jason Hall,	Ellie Chapple,	Jennifer Harrison,	Jeff Coulton,	Isil Erol, Dogan	Fitra Roman Cahaya, Stacey	Marie Kavanagh,	Poh Sun	Sandra van der Laan,

Ben McVicar	Victoria Clout, Nilan Gandhi	Morton Anja	Caitlin Ruddock	Tirtiroglu	Porter, Greg Tower, Alistair Brown	Phil Hancock, Bryan Howieson, Jenny Kent, Irene Tempone	Seow	Demetris Christodoulou, Graeme Dean
Discussant: Lei Xu	Discussant: Anthony Ng	Discussant: Hwee Cheng Tan	Discussant: Luciana Spica Almlia	Discussant: Farshid Navissi	Discussant: David Gadenne	Discussant: Jacqueline Birt	Discussant: Joseph Mula	Discussant: Elizabeth Carson
Performance Persistence In Hedge Funds: Australian Evidence	The Effect Of Board Structure And Ownership On The Quality Of Accounting Earnings In China	Intellectual Capital Disclosures By Australian Companies	Errors In Estimating Unexpected Accruals In The Presence Of Large Net External Financing	Credit Rating Transitions And Corporate Investments	Ngo's Use Of The Media To Create Changes In Corporate Activities And Accountabilities: Evidence From A Developing Country	Perceptions Of Generic Skill Development: International And Local Accounting Students In Australia	The Impact Of Information Tagging In The Md&a Decision Making: Implications For Xbrl	Does Ceo Duality Constrain Board Independence? Some Evidence From Audit Pricing
Viet Do, Robert Faff, Madhu Veeraraghavan	Xu-dong Ji, Kamran Ahmed, Wei Lu	Rosalind Whiting, James Woodcock	Yaowen Shan, Stephen Taylor, Terry Walter	Ferdinand Akthar Gul, Xuezhou Zhao, Gaoguang Zhou	Craig Deegan, Islam Muhammad Azizul	Monica Keneley, Beverley Jackling	Vicky Arnold, Jean Bedard, Jillian Phillips, Steve Sutton	Mark Bliss, Ferdinand Gul
Discussant: Karen Benson	Discussant: Shams Pathan	Discussant: Richard Zhe Wang	Discussant: Philip Brown	Discussant: David Allen Bui	Discussant: Binh	Discussant: Brendan O'Connell	Discussant: Michael Davern	Discussant: Peter Carey

Further Evidence On The Risk-return Relations In Pacific-basin Markets	Interpretation Of Financial Reports: An Experimental Investigation Of The Efficiency And Effectiveness Of Different Information Presentations	Evaluating The Extent Of Australian Resource Companies' Estimates Of Mineral And Petroleum Reserves	Organisational Legitimacy And Audited Corporate Environmental Disclosures: The Case Of Dolphin Deaths And Non-financial Stakeholders	Bridging The Perception Gap: Numeracy Of Tertiary Students In First Year Accounting Courses	The Use Of Business Intelligence Systems To Leverage Enterprise-wide Accounting Information In Shared Data Environment : An Empirical Investigation
Simon M. S. So, Gordon Y. N. Tang	Arabella Volkov, Greg Laing	Grantley Taylor, Greg Tower, Phil Hancock	Sanjaya Kuruppu, Markus J. Milne	Elizabeth Rainsbury, Anne Darroch	Mohamed Z. Elbashir, Philip A. Collier, Steve G. Sutton
Discussant: Shumi Akhtar	Discussant: Ann Tarca	Discussant: Tyrone Carlin	Discussant: Evangeline Eljido-Ten	Discussant: Lyn Daff	Discussant: Carlin Dowling