The 22nd Asian-Pacific Conference on International Accounting Issues will be held at Jupiters Casino Hotel from 7th - 9th November, 2010 on the Gold Coast, Queensland, Australia. The conference will provide an important forum for the interaction of different ideas and information between academicians and practitioners, in order to enhance the understanding of international accounting and business issues.

CONFERENCE HIGHLIGHTS

All delegates are invited to attend a plenary session presented by Jane Diplock AO, Chair of both the New Zealand Securities Commission, and of the Executive Committee of IOSCO, as well as member of the Financial Crisis Advisory Group. Jane will present the topic “The Global Financial Architecture: Twenty-First Century Solutions”, followed by panel discussions and a question and answer forum. The plenary session will be held on Monday morning and will precede the concurrent speaker sessions.

Delegates are invited to attend an optional workshop on Sunday, “Publish or Perish: Essential Strategies for Success” for an additional fee of AUD$33. Chaired by Professor Robert Faff, editor of Accounting and Finance, and with a panel of leading published academics, this workshop will be invaluable for developing researchers and doctoral students. The workshop is inclusive of afternoon tea.

An optional social networking event will be held on Tuesday evening. Delegates and guests are invited to join colleagues at the Australian Outback Spectacular. The ticket price of AUD$90 includes dinner and transfers to and from Jupiters Casino Hotel. Visit http://outbackspectacular.myfun.com.au/ for more information on the show.

CONFERENCE REGISTRATION

The conference registration fee entitles delegates entry to the plenary and concurrent speaker sessions, conference proceedings, welcome reception, morning and afternoon teas, lunches on Monday and Tuesday, and the gala dinner on Monday evening. Guests are welcome to attend the social functions for an additional fee. Please visit the conference website for registration and hotel reservation information.

FURTHER INFORMATION

For further information please visit www.apconference.org or alternatively, please contact:

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TWENTY-SECOND ASIAN-PACIFIC CONFERENCE ON
INTERNATIONAL ACCOUNTING ISSUES

PROGRAM

MONDAY, NOVEMBER 08, 2010

Molly Eide, Conference Program Coordinator, U.S.A.

Welcoming Remarks:
Ali Peyvandi, Chairman, Asian-Pacific Conference on International Accounting Issues
Keitha Dunstan, Head of School, Bond Business School, Bond University, Gold Coast, Australia
Lynnette Zelezny, Associate Dean, Craig School of Business, California State University, Fresno, U.S.A.

The Global Financial Architecture: Twenty-First Century Solutions
Moderator: Keitha Dunstan, Head of School, Bond Business School, Bond University, Gold Coast, Australia
Presenters: Jane Diplock, Chairman of the NZ Securities Commission and of the Executive Committee of IOSCO and member of the Financial Advisory Group
Discussants: Bruce Porter, Audit and Technical Partner, Deloitte Touche Tohmatsu, Australia
Mike Bradbury, Professors, Massey University, New Zealand

PLENARY SESSION (PART 2):
The Global Financial Architecture: Twenty-First Century Solutions
Chairperson: Tony van Zijl, University of Wellington, New Zealand
Presenters: Pamela Pointon, Deputy President, CPA Australia, Queensland, Australia

CONCURRENT SESSIONS
SESSION 1(A): AUDITING ISSUES
Moderator: Carolyn Windsor, Bond University, Australia

The Impact of the Existence and Timing of a Prior Year’s Auditor Concession on Financial Managers Pre-negotiation Judgments
Mandy Cheng, University of New South Wales, Australia
Hun-Tong Tan, Nanyang Technological University, Singapore
Ken T. Trotman, University of New South Wales, Australia
Aileen Tse, University of New South Wales, Australia

A Comparative Game Analysis on Limited Auditor Liability, Audit Quality, Audit Risk and Audit Fees
Yasuhiro Ohta, Keio University, Japan

Effectiveness of Internal Audit: A Study of Financial Management Performance of the Public Sector in Malaysia
Yati Md Lisa, The National Audit Department of Malaysia, Malaysia
Takiah Mohd Iskandar, Universiti Kebangsaan Malaysia, Malaysia

Board Composition and Audit Fee: Evidence from Russia
Maria Prokofieva, Victoria University, Australia
Balachandran Muniandy, La Trobe University, Australia
SESSION 1(B): STUDIES IN CAPITAL MARKETS
Moderator: Joanna Ho, University of California, Irvine, U.S.A.

The Impact of Bankers on the Board on Corporate Investment-Cash Flow Sensitivity and Dividend Policy
Ruey-Dang Chang, National Chung Hsing University, Taiwan
Ching-Ping Chang, National Sun Yat-sen University, Taiwan

Ownership Structure and Corporate Performance: Additional Evidences from Indonesia
Indah Melati, Vrije University, Netherlands
H. A. Rijken, Vrije University, Netherlands
Sidharta Utama, University of Indonesia, Indonesia

Valuation, Earnings Management, and IPO Underpricing
Kyoko Nagata, Tokyo Institute of Technology, Japan
S. Ghon Rhee, University of Hawaii, U.S.A.

The Impact of Disclosure Reform and Alternative Sources of Earnings-Related Information on the Market Reaction to Firm-Based Earnings-Related Disclosures
Keitha Dunstan, Bond University, Australia
Gerry Gallery, Queensland University of Technology, Australia
Thu Phuong Truong, Victoria University of Wellington, New Zealand

SESSION 1(C): CORPORATE GOVERNANCE
Moderator: Tamara Zunker, Bond University, Australia

Corporate Boards, Ownership Structure and Firm Performance in an Environment of Severe Political and Economic Uncertainty
Musa Mangena, University of Bradford, United Kingdom
Venancio Tauringana, University of Bournemouth, United Kingdom
Edward Chamisa, University of Cape Town, South Africa

The Masters' Control: How Ownership Structure Influence the Communication of Financial Ratios
Norhani Aripin, Universiti Utara Malaysia, Malaysia
Pauline Ho, Curtin University of Technology, Malaysia
Greg Tower, Curtin University of Technology, Australia

Transferring Shares to Employees or Directors? Exploring the Effect of Board Duality on Share Repurchase
Ni-Yun Chen, National Dong Hwa University, Taiwan
Te-Kuan Lee, National Taiwan University, Taiwan

Does Corporate Governance Matter to Financial Institutional Shareholders?
Meiting Lu, University of New South Wales, Australia
Fariborz Moshirian, University of New South Wales, Australia
Peter Pham, University of Sydney, Australia
Jason Zein, University of New South Wales, Australia
SESSION 1(D): EARNINGS MANAGEMENT
Moderator: Keith Duncan, Bond University, Australia

Tunneling Through Earnings Management in Stock for Stock Mergers
Pascal Nguyen, University of Technology Sydney, Australia
Mikiharu Noma, Hitotsubashi University, Japan
Kensuke Yabe, Nagoya University of Commerce and Business, Japan
Yasuharu Aoki, Nagoya University of Commerce and Business, Japan

Presentation of Retirement Benefit Expense and Earnings Attributes
Tetsuyuki Kagaya, Hitotsubashi University, Japan

The Effect of Investor Protection and IFRS Adoption on Earnings Quality around the World
Keitha Dunstan, Bond University, Australia
Noor Houque, Victoria University of Wellington, New Zealand
Wares Karim, Saint Marys College of California, U.S.A
Tony van Zijl, Victoria University of Wellington, New Zealand

The Quality of Accounting Earnings, Fundamentals and Why Matching Matters: A Statistical Perspective
Roger Willet, University of Otago, New Zealand

SESSION 1(E): FINANCIAL REPORTING ISSUES
Moderator: Cindy Yoshiko Shirata, University of Tsukuba, Japan

Value Relevance of Segment Reporting
Jacqueline Birt, Monash University, Australia
Greg Shailer, Australian National University, Australia

Financial Reporting Quality of Co-operatives in Malaysia
Nor Asyiqin Abu, Universiti Teknologi MARA, Malaysia
Zuraidah Mohd Sanusi, Universiti Teknologi MARA, Malaysia
Takiah Mohd Iskandar, Universiti Kebangsaan Malaysia, Malaysia

The Uniformity-Flexibility Dilemma when Comparing Financial Statements: The View of Auditors, Analysts and Other Users
Joel Branson, Vrije Universiteit Brussels, Belgium
Diane Breesch, Vrije Universiteit Brussels, Belgium
Vicky Cole, Vrije Universiteit Brussels, Belgium

Accounting and Action Research: Determining Lived Experiences: The Case of Malaysian Rubber Plantation Workers
S. Susela Devi, University of Malaya, Malaysia
Elaine Yen Nee Oon, University of Malaya, Malaysia
Ratnam Alagiah, University of South Australia, Australia
Edward Wong Sek Khin, University of Malaya, Malaysia

SESSION 1(F): INTERNATIONAL ACCOUNTING ISSUES
Moderator: Mark Friedman, University of Miami, U.S.A.

Hedging Strategies of Non-Financial Firms under Different Economic Conditions: Evidence from Canada
Wendy Rotenberg, University of Toronto, Canada

Incentives and Disincentives of Corporate Environmental Reporting: Analysis of Chinese and Malaysian Listed Companies
Yuan Yuan Hu, Massey University, New Zealand
Nik Nazli Nik Ahmad, International Islamic University Malaysia, Malaysia
Yusuf Karbhari, Cardiff University, United Kingdom
Diversification and Political connection of Chinese listed companies: A Resource-Based View
Yuefan Sun, Beijing Technology and Business University, China
Jun Su, Beijing Technology and Business University, China
Min Zhang, Renmin University of China, China
Zhenhao Zhang, Renmin University of China, China

CONCURRENT SESSIONS

SESSION 2(A): FINANCIAL ACCOUNTING ISSUES
Moderator: Husam Aldamen, Bond University, Australia

Local Government Financial Statement Disclosure in Indonesia
Dwi Martani, University of Indonesia, Indonesia
Annisa Lestari, University of Indonesia, Indonesia

Size Matters: The Link between CEO Remuneration, Firm Size and Firm Performance Moderated by Remuneration Committee Independence
Carolyn Windsor, Bond University, Australia
Patti Cybinski, Griffith University Nathan, Australia

The Case for More Consistency in Intangible Assets Disclosure (IAD): Perspective from Listed MSC Malaysia Status Companies
Sow Kin Ho, University of Malaya, Malaysia

SESSION 2(B): STUDIES IN CAPITAL MARKETS
Moderator: Ray McNamara, Bond University, Australia

Effect of Offer Premium on Market Reaction to Tender Offers
Mioko Takahashi, Takasaki City University of Economics, Japan
Yoshitaka Ohashi, University of Junior College Division, Japan

The Impact of Familiness on Financial Value
Tim Hasso, Bond University, Australia
Keith Duncan, Bond University, Australia

Institutional Trading before the Public Release of Analysts Reports
Doowon Lee, University of Newcastle, Australia
Kooyul Jung, KAIST, Korea
Bo Bae Choi, University of Newcastle, Australia

SESSION 2(C): INTERNATIONAL ACCOUNTING ISSUES
Moderator: Susela S. Devi, University of Malaya, Malaysia

The Internationalization of Japanese Accounting Standards and Accounting Quality
Ichiro Mukai, Aichi Gakuin University, Japan
Samir Nissan, California State University, Chico, U.S.A.
Richard PonArul, California State University, Chico, U.S.A.
Satoll Nishiumi, Aichi Gakuin University, Japan
Kazuhiro Manabe, Fukui Institute of Technology, Japan

Western Accountability vs Traditional Pacific Island: The case of Tonga and New Zealand
Semisi Prescott, Auckland University of Technology, New Zealand
Agnes Masoe, Auckland University of Technology, New Zealand
Christina Chiang, Auckland University of Technology, New Zealand
The Effect of Degree of Convergence to IFRS and Governance System to Quality of Earnings: Evidence from Asia
Ratna Wardhani, University of Indonesia, Indonesia
Sidharta Utama, University of Indonesia, Indonesia
Hilda Rossieta, University of Indonesia, Indonesia

Institutional Environment, Ownership and Disclosure of Intangibles
Akmalia Mohamad Ariff, University of Auckland, New Zealand
Steven Cahan, University of Auckland, New Zealand
David Emanuel, University of Auckland, New Zealand

SESSION 2(D): AUDITING ISSUES
Moderator: Shirley Polejewski, University of St. Thomas, U.S.A.

Do Big N Audit Firms Differ in Making Client Portfolio Management Decisions?
Chan-Jane Lin, National Taiwan University, Taiwan
Yu-Ting Hsieh, National Taiwan University, Taiwan

Antecedents to Internal Control Activities
Kirsten Rae, University of Sunshine Coast, Australia
John Sands, University of the Sunshine Coast, Australia
Nava Subramaniam, Deakin University, Australia

Machiavellian Accounting at Its Worst: The Parmalat Finanziaria Fraud
Michael Knapp, University of Oklahoma, U.S.A.
Carol Knapp, University of Oklahoma, U.S.A.

Why Don't Japanese Companies Disclose Internal Control Weakness? Evidence from J-SOX Mandated Audits
Kenichi Yazawa, Aoyama Gakuin University, Japan

SESSION 2(E): MANAGERIAL ACCOUNTING ISSUES
Moderator: Chris Gunther, Bond University, Australia

Method of Payment in Mergers and Acquisitions: An Extrinsic Information Asymmetry Explanation
Meiting Lu, University of New South Wales, Australia
Yaowen Shan, University of Technology Sydney, Australia
Martin Bugeja, University of Technology Sydney, Australia

Linking Budgeting, Performance Evaluation and Compensations Systems with Performance: An Extended Expectancy Theory Perspective
Lindawati Gani, Universitas Indonesia, Indonesia
Johnny Jermias, Simon Fraser University, Canada

The Impact of Corporate Governance Practices on Firm Financial Performance Evidence from Malaysian Companies
Allan Chang, Open Polytechnic of New Zealand, New Zealand
M. Nazir Awan, Open Polytechnic of New Zealand, New Zealand

Sustainable Investment: A Tool for Decision Makers
Julie Cotter, University of Southern Queensland, Australia
Nick Byrne, Sustainable Ventures Group Pty Ltd, Australia