

# 2024 AFAANZ CONFERENCE



## PROGRAM

30 June to 2 July 2024  
Auckland, Aotearoa | New Zealand

Platinum Sponsor



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# Make epic things happen



## Welcome to AFAANZ 2024

The accounting profession has a pipeline problem: young people don't know anything (or enough) about it. Redefining and demystifying what it means to be an accountant and requires new, creative approaches.


CA ANZ wants you to join us in our mission to inspire next generation accountants to explore the dynamic, fulfilling careers in accounting where they can make epic things happen.

Recognising the pivotal role educators like you can play in reshaping Gen Z's perceptions of accounting, we've built a comprehensive toolbox full of engaging and inspiring content to help you guide conversations.

Let's work together to align the passions of next generation accountants with our profession's meaningful, in-demand career opportunities.



Visit us at the Chartered Accountants ANZ stand or scan here to download the toolbox for guiding your students towards an epic future career.



# EXPERIENCE-BASED PATHWAY

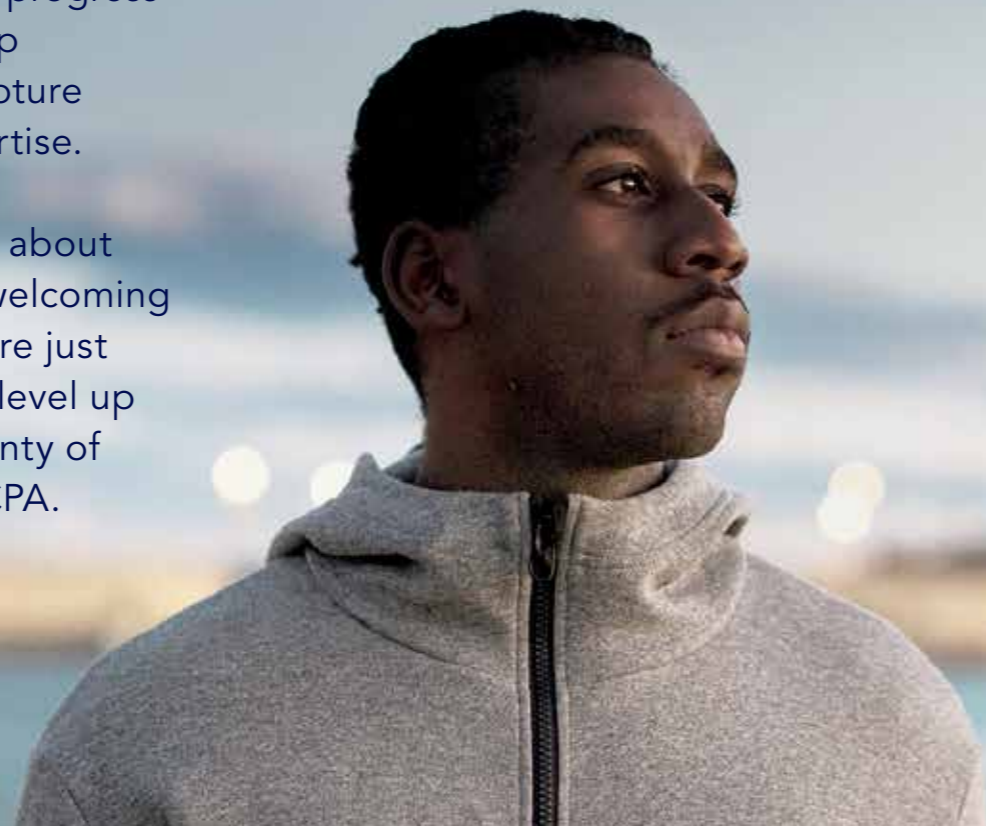
FOREVER AHEAD. STARTING NOW.

We invite you to apply for CPA Australia membership. Get started now by completing the Experience-Based Pathway application form.

Our Experience-Based Pathway is designed just for professionals like you, with five or more years' in accounting, finance, or business. We review your credentials, responsibilities and career progress to assess CPA membership eligibility, ensuring we capture a full picture of your expertise.

At CPA Australia, we're all about embracing diversity and welcoming fresh talent. Whether you're just starting out or looking to level up your career, we've got plenty of pathways to becoming a CPA.

Learn more about applying for the Experience-Based Pathway by contacting your local CPA Australia office: [cpaaustralia.com.au/contact-us](https://cpaaustralia.com.au/contact-us)



Ready to explore this pathway?

Apply now and let's get started on your journey to becoming a CPA.



## WELCOME

ON BEHALF OF THE BOARD OF DIRECTORS, WE WOULD LIKE TO WELCOME YOU TO THE 64th ANNUAL AFAANZ CONFERENCE.

This year marks a significant milestone as we celebrate 60 years since New Zealanders were admitted as members into our association. The conference also coincides with Matariki, which marks the start of the Māori New Year. An opportune time for us to remember those who have come before us, celebrate the present, and look to the future.

The AFAANZ mission is to promote and maintain excellence in the fields of pedagogy, practice, and policy in accounting, finance, and other related subjects through the development of teaching and research in Australia and New Zealand. The 2024 conference is an opportunity to advance this mission and to showcase the skills and contributions of our diverse membership.

Once again, we received a large number of research papers from across the world and across a broad range of topics. These include auditing, accounting education, accounting history, corporate governance, corporate social responsibility, finance, financial accounting, interdisciplinary accounting, international accounting, management accounting, public sector/not-for-profit accounting, and tax. The broad scope of research streams continues to reflect our desire to ensure that AFAANZ reaches out to all accounting and finance academics in our region. We thank all of you who have submitted papers and who have indicated your willingness to chair sessions and discuss papers.

The conference continues to provide a variety of outstanding speakers and topics including plenary addresses from Professor Sarah McVay from the University of Washington; and Professor Craig Deegan from the University of Tasmania.

Our Special Interest Groups (SIGs) will also be holding their seminars at the conference. Most will be holding this on Saturday or Sunday, i.e., Auditing and Assurance, Accounting History, Financial Reporting, Qualitative Research in Accounting Network, Accounting Education, Public Sector and Not-For-Profit, Management Accounting, Tax and our two new SIGs: ESG and Data Analytics. The SIGs provide valuable professional development and excellent networking opportunities with leading members of the profession.

Following the successful launch of the pilot ECA Women's Mentoring Program in 2023, we are thrilled to announce the expansion of the program for 2024 to include participants of all genders. The program will kick off with a facilitated session for Mentees and their Mentors at the conference on Sunday and will span five months, concluding with a celebration in late November.

We would like to take this opportunity once again to thank our Platinum sponsor, the Chartered Accountants Australia and New Zealand; our Gold sponsor, CPA Australia; and our Bronze sponsor MYOB, for their continued sponsorship of AFAANZ. We also thank the sponsors and exhibitors who have sponsored the Best Paper awards and exhibiting at our conference.

The conference is the culmination of the work of some very committed and selfless individuals who strive to ensure that the experience is one that you will enjoy and find inspirational. The AFAANZ Board thanks all who have worked so hard to put this very special conference together.



Nicola Beatson  
President (New Zealand)



Marvin Wee  
President (Australia)



David Bond  
Chairs AFAANZ Conference 2024 Technical Committee



Lily Chen



Te Aroha

*Te aroha  
Te whakapono  
Me te rangimārie  
Tātou, tātou e  
(Repeat)*

Love  
Hope  
And peace  
For all of us



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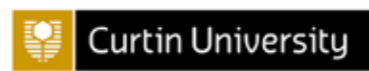
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# INSTITUTIONAL MEMBERS



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Department of Accounting Department of Finance



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Accounting & Finance Clusters



Discipline of Accounting, Governance and Regulation & Discipline of Finance



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Department of Accounting & Information Systems Department of Economics & Finance



Department of Accountancy & Finance



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School of Accounting, Finance & Economics



School of Commerce



School of Business and Economics



UTS Accounting Department UTS Finance Department



Department of Accounting



Discipline of Accounting Discipline of Finance



School of Business

# Give your students a head start with MYOB

At MYOB, we help the next generation of accountants, bookkeepers, business owners and technology specialists to start, survive, and succeed. One of the ways we do that is by partnering with amazing educators across Australia and NZ.

Let's talk about how we can help you give your students the tools, training, support, and networking opportunities they need to kick career goals.



Reach out to Shailan Patel or Tricia Andrews  
shailan.patel@myob.com / tricia.andrews@myob.com

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Level 8, 198 Berkeley Street  
Carlton Vic 3010 AUSTRALIA  
Email: [info@afaanz.org](mailto:info@afaanz.org)  
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Australian National University

### CONFERENCE MANAGER

PO Box 3376  
Caroline Springs Vic 3023  
AUSTRALIA  
Ph: +61 3 9363 6111  
Email: [info@theconferencemanager.com.au](mailto:info@theconferencemanager.com.au)

# EXHIBITORS



Chartered Accountants Australia and New Zealand  
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CPA Australia  
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Australian Accounting Standards Board  
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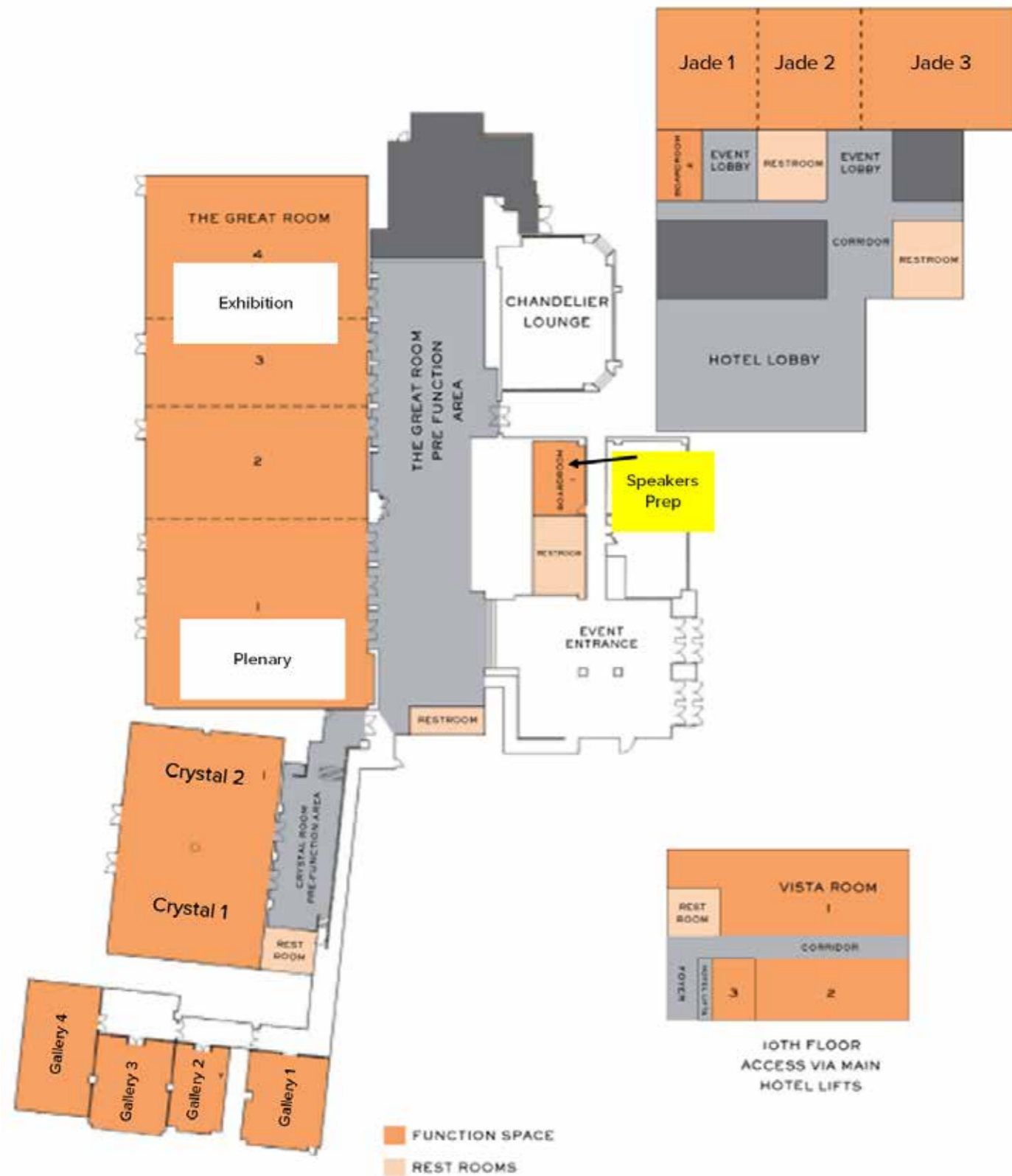


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# FLOORPLAN



# SOCIAL FUNCTIONS

Entry to all social functions is by name badge. If you indicated your intention to attend a particular social function at the time of registration but are no longer able to attend, please advise the registration desk.

If you indicated that you are NOT attending dinner, you will not be included in catering numbers and you will not have a seat at the dinner. We are unable to add seats at the conference. Included dinner tickets are not transferable and must only be used by the registered delegate.

Please note that AFAANZ social events are not appropriate for children, guests must be over 18 years of age to attend.

## FIRST TIME CONFERENCE ATTENDEES

Sponsored by CA ANZ



Sunday 30 June from 1.00pm to 1.30pm, Great Room 2  
All first-time conference attendees are encouraged to attend.

This welcome session offers you the opportunity to learn more about AFAANZ, as well as meet with the AFAANZ Board members and CA ANZ representatives. You will have the opportunity to introduce yourself and meet other attendees. Coffee and afternoon tea is provided.

## WELCOME RECEPTION

Sponsored by CA ANZ



Sunday 30 June from 6.00pm to 7.00pm, Great Room Exhibition

End your first day of the conference with a cold beverage and a bite to eat. This will give you the perfect chance to reconnect with industry colleagues and catch up with exhibitors.

## NETWORKING HOUR

Sponsored by CPA Australia



Monday 1 July at 5.45pm to 6.45pm, Great Room Exhibition

The perfect opportunity to build new networks and enjoy the company of exhibitors, colleagues and peers in a relaxed and informal setting.

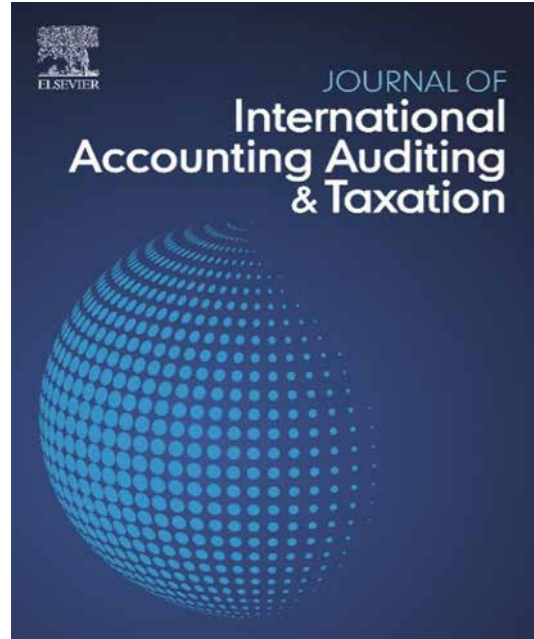
## CONFERENCE DINNER

Tuesday 2 July, Great Room  
Pre-Dinner drinks 7.00pm to 7.30pm

Dinner/Dance and Awards Ceremony from 7.30pm.

Dress theme: Starry Night





**Editor-in-Chief**

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1992-1993: **James A. Schweikart**, *University of Richmond, USA*

The Journal of International Accounting, Auditing & Taxation (JIAAT) publishes articles that deal with most areas of international accounting including auditing, taxation, and management accounting.

The journal's goal is to bridge the gap between academic researchers and practitioners by publishing papers that are relevant to the development of the field of accounting. Submissions are expected to make a contribution to the Accounting Literature. This includes as appropriate the international accounting literature typically found in JIAAT and other primary US-based international accounting journals as well as in leading European, Australian, and Canadian academic accounting journals.

Founded in 1992, JIAAT has published well over 300 articles. Downloads of JIAAT articles in the last five years averaged over 66,000 per year. JIAAT is rated a "3" in the 2021 Academic Journal Guide of the Association of Business Schools (UK). Of the 89 academic accounting journals rated, 4 have the highest rating of a "4\*", 2 are rated a "4", and only 21 are rated a "3".

JIAAT now has quarterly issues and publishes around 30 articles each year. Some of the top cited JIAAT articles during the past three years are listed below:

- "IFRS convergence and accounting quality: India a case study", A. Adhikari, M. Bansal, & A. Kumar, Vol. 45, December 2021.
- "Audit committee and audit quality: An empirical analysis considering industry expertise, legal expertise and gender diversity", S. Alhababsah & S. Yekini, Vol. 42, March 2021.
- "Correlates of the internal audit function's use of data analytics in the big data era: Global evidence", R. Rakipi, F. De Santis, & G. D'Onza, Vol. 42, March 2021.
- "CEO succession origin, audit report lag, and audit fees: Evidence from Iran", J. Oradi, Vol. 45, December 2021.
- "The impact of introducing new regulations on the quality of CSR reporting: Evidence from the UK", R. S. Hamed, B. K. Al-Shattarat, W. K. Al-Shattarat, and K. Hussainey, Vol. 46, March 2022.
- "Ethical behavior, auditing strength, and tax evasion: A worldwide perspective", R. Benkraiem, A. Uyar, M. Kilic & F. Schneider, Vol. 43, June 2021.

## GENERAL INFORMATION

### REGISTRATION

Please go to the registration desk located in the foyer area to collect conference materials. Open times:

Sunday 12.00pm to 6:00pm

Monday 7:30am to 5:30pm

Tuesday 7:30am to 5:30pm

### SPEAKERS PREP ROOM

The speakers prep room is located in the Boardroom. Please ask the staff at the registration desk for directions.

It will be open at the following times: Sunday 12.00pm –5:00pm, Monday 7:30am–5:30pm Tuesday 7:30am–4:30pm

Upon registration, all speakers will be directed to the speakers' prep room to load presentation material. As a speaker, you are responsible for your own material. It must be loaded correctly and checked into the speakers' prep room at least two hours prior to your presentation time. An audio/visual technician will be in the speakers' prep room at all times to assist. No personal laptops can be used.

### REFRESHMENT BREAKS

Refreshment breaks will take place within the trade exhibition area, located in the Great Room.

### SPECIAL DIETARY REQUIREMENTS

Every effort has been made to accommodate all special dietary requirements however advance notification is required. If you did not provide this information at the time of registering, please notify the registration desk as soon as possible. Please make yourself known to venue staff during refreshment breaks.

### NAME BADGES

All delegates will receive a name badge upon registration. This badge is the official pass and must be worn to obtain entry to all conference sessions, the trade exhibition area and social events.

### PEOPLE WITH SPECIAL NEEDS

Every effort has been made to ensure people with special needs are catered for. Should you require any specific assistance, please advise the registration desk as soon as possible to enable us to make your time at the conference a pleasant and comfortable experience.

### MOBILE PHONES

Please turn off your mobile devices while you are in sessions.

### CPD HOURS CLAIM

The Chartered Accountants Australia and New Zealand; and CPA Australia recognise that AFAANZ conference participation may count towards Continuing Professional Development (CPD) hours to the extent that learning activities have taken place. To claim your hours, you will need to maintain records confirming your participation, which may consist of receipts, attendance lists, or a confirmation notice from AFAANZ.

### INSURANCE

Delegates are strongly advised to secure appropriate travel and health insurance. Delegate registration fees do not provide any such insurance coverage. The organising Committee and the conference office accept no responsibility for any loss in this regard.

### SMOKING POLICY

The Cordis is a non-smoking hotel and has a 'no smoking' policy in all areas.

# PLENARY SESSION INFORMATION

## PLENARY SESSION 1:

### Generally Accepted Reporting Practices

#### Professor Sarah McVay

Sunday 30 June 2024, 1.45pm to 3.00pm



Sarah McVay is the William A. Fowler Professor of Accounting at the University of Washington in Seattle. Her research focuses on the financial reporting environment—exploring how earnings quality, non-GAAP earnings, and earnings guidance vary with managerial incentives and characteristics, and firm-level challenges, such as ineffective internal controls or unusual events. She currently serves as an Editor for Review of Accounting Studies, and previously served as an Editor for Contemporary Accounting Research and Journal of Financial Reporting. Sarah is in her final year as the Vice President of Research and Publications on the Board of Directors of the American Accounting Association and is in her first year as a member of the Financial Accounting Standards Advisory Committee. She teaches financial accounting and financial statement analysis.

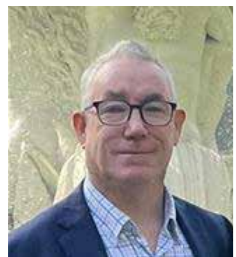
Before joining the University of Washington in 2012, Sarah taught at New York University (2004–2007) and the University of Utah (2007–2012). Sarah received her Ph.D. from the University of Michigan (2004), and Undergraduate degree from the University of Oregon (1997). Before entering the PhD program, she worked in public accounting (1997–2000) and is an inactive Certified Public Accountant.

## PLENARY SESSION 2:

### 'Accounting' in Retrospect: A personal reflection about change, contribution, and opportunity following decades of immersion

#### Professor Craig Deegan

Monday 1 July 2024, 11.15am to 12.30pm



Craig is Professor of Accounting at The University of Tasmania. Craig has held Professorial roles in Australian Universities for the last 30 years. Craig's research covers various issues, including social and environmental accountability, financial reporting, and accounting theory. Craig is one of the most highly cited accounting researchers internationally, and in a number of leading international accounting research journals, his publications are identified as the respective journals' most highly cited paper. He is also the author of three leading textbooks in accounting theory, corporate accounting, and introductory accounting respectively. Craig has been the recipient of several prestigious research and teaching awards, including being the inaugural recipient of the AFAANZ sponsored Peter Brownell Manuscript Award. Craig has worked closely with all three Australian Professional Accounting Bodies and has been instrumental in advancing their initiatives in relation to accountability pertaining to

sustainability-related matters. Craig's expertise is frequently sought by corporations, government and industry bodies on issues pertaining to corporate social and environmental accountability, financial reporting, and stakeholder engagement.

# SPONSOR PLENARIES AND PANEL DISCUSSIONS

## CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PLENARIES

### An Epic Future for Accounting - Attracting the Next Generation and Supporting their Success

Sunday 30 June 2024, 3.30pm to 4.30pm

Ms Chelsea Wymer, CPM, Chief Marketing Officer, Chartered Accountants Australia and New Zealand  
Ms Sam Wilson FCA, General Manager, CA Program, Chartered Accountants Australia and New Zealand

### Trust and Purpose in the Accounting Profession and Academe: A New Compass, a New Map, or Both?

Sunday 30 June 2024 4.30pm to 5.30pm

**Moderator:** Amir Ghandar FCA, Reporting and Assurance Leader, Chartered Accountants Australia and New Zealand

#### Panel:

Dr Amanda White OAM, Deputy Associate Dean Education (Learner Experience) UTS Business School  
Prof Tom Scott, Professor of Accounting, Auckland University of Technology  
Mr Simon Jones, GM Finance, National Data and Digital, Health New Zealand/Te Whatu Ora

## CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND PANEL

### The Future of GenAI in Business - What Educators Need to Know

Monday 1 July 2024, 9.35am to 10.35am

Ms Rachael Rankin, General Manager, Brand, Chartered Accountants Australia and New Zealand  
Mr Kayur Patel, Senior Manager Gen AI, PwC New Zealand

## CPA AUSTRALIA PLENARY

### Sustaining the Audit Profession

Monday 1 July 2024, 1.15pm to 2.15pm

This facilitated session will explore some of the key challenges facing the audit profession and discuss opportunities to address these.

**Moderator:** Mr Rick Jones, Regional Head – Oceania

#### Panel:

Ms Darby Healey, Audit Partner, KPMG New Zealand  
Mr Peter Gulliver, Partner & Chief Operating Officer, Deloitte New Zealand  
Mr Simon Brotherton, Assurance Partner, EY New Zealand  
Ms Karen Shires, Chief Risk & Reputation Officer, PwC New Zealand

## Call for Papers A Special Issue on Sustainable Finance

Sustainable finance seeks to create long-term value by tackling global issues such as climate change, pollution, depletion of natural resources, and social inequality, to name a few. The efficiency of capital markets plays a crucial role in facilitating sustainable finance. By efficiently directing capital towards sustainability goals, capital markets can promote sustainability in business operations, investment, and corporate governance. Sustainability-oriented investors can also exert pressure on companies, demanding that corporate managers focus more on sustainability goals, ultimately benefiting all stakeholders.

Given its significance, it is not surprising that sustainable finance has become an important topic. Yet, research in this area remains relatively nascent, leaving both academics and practitioners eager to gain a deeper understanding of these issues at both regional and global scales. In this context, Accounting and Finance is launching a Special Issue on Sustainable Finance.

We welcome all aspects of research in sustainable finance, including theoretical and empirical studies. Areas of interest include, but are not limited to, corporate finance, asset pricing and derivatives, behavioural finance and financial markets.

### Special Issue Guest Editors

- Kelvin Tan, the University of Queensland, k.tan@business.uq.edu.au,
- Chelsea Liu, the University of Adelaide, chelsea.liu@adelaide.edu.au, and
- Thanh Huynh, Monash University, thanh.huynh@monash.edu.

### Submission to the special issue

All submissions should be made through the Accounting and Finance online submission system (<https://mc.manuscriptcentral.com/acfi>). When submitting the paper select "Sustainable Finance Special Issue" from the drop-down menu that asks what type of submission it is. All submissions will follow the normal Accounting and Finance review process.

### Important Dates

- 28 Feb 2025: Deadline for Initial Submissions (We encourage and welcome early submissions and will evaluate the suitability of each paper as soon as we receive them.)
- 30 April 2025: First Editorial Decisions
- 31 July 2025: Due Date for Revised Submissions
- 15 August 2025: Second Editorial Decision/Final Editorial Decisions
- 31 October 2025: Due Date for Revised Submissions
- 30 November 2025: Final Editorial Decisions

Scan this QR Code to visit the A&F website for all Call details:



## SPONSOR PLENARIES AND PANEL DISCUSSIONS

### RESEARCH GRANTS AND RESEARCH IMPACT

Monday 1 July 2024, 1.30pm to 5.00pm

**Moderator:** Assoc Prof Julie Harrison, University of Auckland

#### Panel:

Prof Millicent Cheng, University of Wollongong  
 Prof David Hay, University of Auckland  
 Ms Elinor Kasapidis, Interim Chief Learning and Innovation Officer at CPA Australia  
 Dr Keith Kendall, AASB Chair  
 Ms April MacKenzie, Chief Executive – XRB

### EDUCATION PANEL

#### Ahead of the Curve: Accounting Education Driving Sustainability in Business

Tuesday 4 July 2024, 11.00am to 12.15pm

**Moderator:** Professor Larelle Chapple, Queensland University of Technology

#### Panel:

Dr Belete Jember "BJ" Bobe, Deakin University  
 Dr David Bond, UNSW  
 Dr June Cao, Curtin University

### MYOB PANEL SESSION

#### Securing the Future: Cybersecurity Trends and Strategies for the Accounting Industry

Tuesday 2 July 2024, 2.15pm to 3.30pm

In an era where digital transformation is rapidly evolving, the accounting sector is not immune to the increasing threats of cyberattacks. This presentation aims to provide an in-depth analysis of the recent trends in cybersecurity and offer practical strategies to mitigate these risks.

Mr Peter Wolski, Head of Information and Cyber Security, MYOB

### AASB UPDATE AND PANEL DISCUSSION

#### Information for Investors: Changing Priorities

Tuesday, 2 July 2024, 4.00pm to 5.00pm

Stay informed with the AASB's current work program with Dr Eric Lee.

Then, join a lively panel discussion. In this panel discussion we will explore the changing priorities of investors, and the impact this has on the information they need for decision making. This will include

- Current priorities for investors
- Where investors obtain information
- What information investors use for decision making
- Information that investors wish was more available

The panel will also reflect on the role that standard setting has on meeting investor information needs, and the areas where research could help standard setters to respond to changing investor information needs.

**Moderator:** Charis Halliday, Director – International, AASB

#### Panel:

Ms Katie Beith, Head of ESG, Forsyth Barr  
 Mr John Berry, CEO Pathfinder  
 Mr Jonathan Skilton, Partner, Sustainability Reporting & Assurance Leader, PwC

# SUNDAY 30 JUNE 2024

1.00pm – 1.30pm	First time AFAANZ Conference Attendees Meeting Great Room 2
1.00pm - 1.30pm	Arrival Coffee Foyer
1.30pm – 1.45pm	Pōhiri President's Welcome
1.45pm – 3.00pm	<b>Plenary Presentation 1</b>  Generally Accepted Reporting Practices Professor Sarah McVay
3.00pm – 3.30pm	Afternoon Tea
3.30pm – 4.30pm	<b>CA ANZ Plenary</b>  An Epic Future for Accounting - Attracting the Next Generation and Supporting Their Success  Ms Chelsea Wymer, Chief Marketing Officer, CA ANZ Ms Sam Wilson FCA, General Manager, CA Program, CA ANZ
4.30pm – 5.30pm	<b>CA ANZ Panel</b>  Trust and Purpose in the Accounting Profession and Academe: A New Compass, a New Map, or Both?  Moderator: Amir Ghandar FCA, Reporting and Assurance Leader, CA ANZ Panel: Dr Amanda White OAM, Deputy Associate Dean Education (Learner Experience) UTS Business School Prof. Tom Scott, Professor of Accounting, Auckland University of Technology Mr Simon Jones, GM Finance, National Data and Digital, Health New Zealand/Te Whatu Ora
5.30pm – 6.00pm	Māori Cultural Performance by Haka the Legend
6.00pm – 7.00pm	Welcome Reception Sponsored by CAANZ

Program correct at 23 June 2024  
Please check conference app and program updates onsite for changes.

# MONDAY 1 JULY 2024

CONCURRENT SESSION WITHOUT DISCUSSANTS							
	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2	Gallery 1	
	Asset Pricing	CSR	Corporate Finance	Corporate Governance	Financial Accounting	Accounting History	
Chair	<b>Dr Mark Wallis</b>	<b>Dr Maria Balabat</b>	<b>Dr Cynthia Cai</b>	<b>Dr Sammy Xiaoyan Ying</b>	<b>Dr Romalani Leofa</b>	<b>Dr Carolyn Fowler</b>	
8:30am – 8:45am	<b>193</b> News Disagreement, Trading Volume, and Equity Prices <b>Dr Hang Wang</b>	<b>6</b> The Role of the Accounting Profession in Modern Slavery Legislation: A Legitimacy and Altruism explanation <b>Dr Ahesha Perera</b>	<b>97</b> Labor Frictions and Corporate Cash Holdings: Evidence from Employee Stock Ownership Plans <b>Ms Olivia Li</b>	<b>155</b> Identity conflict in the boardroom and the impact for director monitoring the case of Crown Resorts <b>Dr Natalie Elms</b>	<b>172</b> Corporate political activism and accounting measurement intensity <b>Dr Sohanur Rahman</b>	<b>40</b> Anachronistic or relevant? The institutional logics of a university chaplaincy in a changing age <b>Assoc Prof Laura Maran</b>	
8:45am – 9:00am	<b>20</b> Emotions drive Actions: Sentiment and Cryptocurrency Market Reactions to Macroeconomic News Announcements <b>Mr Nhan Huynh</b>	<b>36</b> Exploring the effectiveness of accountability achieved through packaging reporting initiatives in Australia <b>Ms Doris (Yuan) Meng</b>	<b>148</b> Impact of Law Enforcement Quality on Venture Capitals Risk-taking and Probability of Exit <b>Dr Tairan (Kevin) Huang</b>	<b>156</b> The effect of indirect board connections on R&D investment: Evidence from China <b>Dr Natalie Elms</b>	<b>54</b> How does more mandated public information about private firms affect public firms disclosure of major customers identities <b>Prof Jeffrey Ng</b>	<b>245</b> 19th Century Social Auditing: A Tasmanian case study <b>Prof Sandra Van Der Laan</b>	
9:00am – 9:15am	<b>61</b> Women in Accounting Research: A Review of Gender Diversity, Equity, and Inclusion <b>Dr Laura Mehnaz</b>	<b>303</b> The Nexus of Political Connections and Corporate Tax Strategies in Pakistan <b>Assoc Prof Noor Houqe</b>	<b>211</b> The Contagion Effect of Earnings Management through Board Interlocks <b>Professor Kai-Ting Nien</b>	<b>250</b> The rural landscape of the trulli of Alberobello: world heritage and taxation mystery <b>Assoc Prof Laura Maran</b>			
9:15am – 9:30am	<b>311</b> Accounting for Life: An examination of In Vitro Fertilisation (IVF) success rates and a test of legitimacy <b>Dr Daniela Juric</b>	<b>264</b> Director workload: a fresh perspective <b>Assoc Prof Helen Spiropoulos</b>					

# MONDAY 1 JULY 2024

CONCURRENT SESSIONS WITH DISCUSSANTS						
	Great Room	Jade 1	Jade 2	Crystal 1	Crystal 2	Gallery 1
		CSR	Auditing	Education	Financial Accounting	Accounting and Technology
Chair	Assoc Prof Muhammad Nadeem	Assoc Prof Joey Yang	Prof Greg Shailer	Assoc Prof James Wakefield	Dr Matthew Grosse	Assoc Prof Amanda White OAM
9.35am – 10.00am	64 Collectivist Culture and Corporate Social Responsibility <b>Dr Shijun Guo</b>	8 Investors Reactions to Cybersecurity Incidents: The Joint Effects of Disclosure Tone, Critical Audit Matters, and IT Knowledge <b>Dr Ashna Prasad</b>	76 Benefits and Challenges of Internal Work-integrated Learning placements: A business school perspective <b>Dr Thanesyary Subraamanniam</b>	10 The Attractiveness Of Stock Exchanges And Its Effects On Firm IPO Valuation: Evidence From The Overseas Listing Of Mainland Chinese Companies <b>Dr Lirong Shi</b>	257 From shoebox accounting to continuous intervention: the sociomaterial affordances of cloud-based accounting systems <b>Assoc Prof Jodie Moll</b>	
Discussant	CAANZ Plenary 9.35 am to 10.35am	Assoc Prof Joey Yang	Assoc Prof Andrew Jackson	Dr Belete Bobe	Dr Sohanur Rahman	Dr Nikki Schonfeldt
10.00am – 10.25am	The Future of GenAI in Business - What Educators Need To Know <b>Ms Rachael Rankin</b> General Manager, Brand Chartered Accountants Australia and New Zealand	65 Carbon Footprints in Supply Chains: International Evidence on Suppliers Provision of Trade Credit <b>Dr Sandip Dhole</b>	14 The determinants of communication between the auditor and audit committee and its consequences for audit effort <b>Prof Tom Scott</b>	307 Keys for success in a digital age: Employer views about graduate accounting skills <b>Assoc Prof Meredith Tharapos</b>	44 Heuristic Traders, Information Acquisition, and Cost of Capital <b>Dr Cecilia Hu</b>	323 Ethical considerations and controls over technology <b>Dr Alison Fordyce</b>
Discussant	Mr Kayur Patel Senior Manager Gen AI PwC New Zealand	Dr June Cao	Ms Jean You	Mr Scott Copeland	Ms Senliulu Fu	Dr Sander De Groote
10.25am – 10.50am			87 Audit Partner Effort and Misvaluation of Fair-Value Estimates <b>Assoc Prof Jenny Lee</b>		57 The Power of Alignment -The Impact of Business Strategy on Disclosure Choice and Firm Value <b>Dr Wei Shi</b>	
Discussant			Ms Meng Guo		Prof Chen Chen	
10.50am – 11.15am	Morning Tea					
11.15am – 12.30pm	Plenary Presentation 2 Accounting In Retrospect: A Personal Reflection About Change, Contribution, and Opportunity Following Decades of Immersion Professor Craig Deegan					
12.30pm – 1.15pm	Lunch					

# MONDAY 1 JULY 2024

CONCURRENT SESSIONS WITHOUT DISCUSSANTS								
	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2	Gallery 1	Gallery 2	Gallery 3
	Corporate Governance	Auditing	Corporate Finance	Education	Financial Accounting	Asset Pricing	CSR	
Chair	Dr Victoria Clout	Dr June Cao	Dr Shunji Mei	Prof Phil Hancock	Mrs Yathra Mullage Chithrasheeli Gunaratne	Dr Mia Hang Pham	Dr Yuyu Zhang	
1.15pm – 2.15pm	CPA Plenary <b>Sustaining the Audit Profession</b> Moderator: Mr Rick Jones, Regional Head – Oceania Panelists: Ms Darby Healey, Audit Partner, KPMG New Zealand Mr Peter Gulliver, Partner & Chief Operating Officer, Deloitte New Zealand Mr Simon Brotherton, Assurance Partner, EY New Zealand Ms Karen Shires, Chief Risk & Reputation Officer, PwC New Zealand	113 Are skilled workers the new holy grail? Skilled labor risk and dividend payout policy <b>Dr Christina Osei Bonsu</b>	70 Motivation and Studying Accounting: what happens in times of disruption? <b>Dr Nicola Beatson</b>	274 Textual complexity of periodic and nonearnings disclosures and their determinants <b>Dr Naifz Ul Fahad</b>	85 Insider trading density and future stock returns: Evidence from China <b>Assoc Prof Mardy Chiah</b>	85 Insider trading density and future stock returns: Evidence from China <b>Assoc Prof Mardy Chiah</b>	39 ESG rating scores and cost of bank loan: The moderating effect of credit rating <b>Prof Chao-jung Chen</b>	
2.20pm – 2.35pm	9 Unintended Consequences: The Effect of CEO Pay Ratio Disclosure on Aggressive Financial Reporting <b>Dr Carl Shen</b>	136 Private Sector versus Public Sector Auditors <b>Dr Sabine Schuhrer</b>	167 CEO Social Media Use, Investor Perception and Firm Risks <b>Dr Minzhi Wu</b>	233 Intelligent Financial Analysis and Visualization: Curriculum, Delivery Methods, and Student Satisfaction <b>Dr Tairan (Kevin) Huang</b>	285 Readability of Integrated Reports: Do Country-level Institutions Matter? <b>Mr Ajanthan Alagathurai</b>	194 Machine Learning in the Chinese Corporate Bond Market <b>Assoc Prof Angel Zhong</b>	58 Who is doing the heavy lifting in environmental protection? From the perspective of the political theory of regulation <b>Dr Sammy Xiaoyan Ying</b>	101 How Government Procurement Shapes Corporate Climate Disclosures, Commitments, and Actions <b>Dr Lynn Linghuan Wang</b>
2.35pm – 2.50pm	75 Does Higher Risk Require More Rewards? Firm-Level Climate Risk and Top Executives' Compensations <b>Mr Nhan Huynh</b>	291 Mandatory Internal Control Audits and Corporate Tax Avoidance: Evidence from China <b>Dr Xiao Liang</b>	168 Training and Firm Performance <b>Dr Jianlei Han</b>	135 The Information Role of Employee Confidential Witnesses in Financial Misreporting Litigation <b>Dr Szu-fan Chen</b>				
2.50pm – 3.05pm	235 How regulation prompts non-target firms to comply: remuneration committee characteristics in Australia <b>Prof Sue Wright</b>	129 The Emotionalization of Audit Reporting: How Auditors Experience Disclosure of Key Audit Matters <b>Dr Zhiyuan (Simon) Tan</b>						

# MONDAY 1 JULY 2024

CONCURRENT SESSIONS WITH DISCUSSANTS								
	Great Room	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2		
		Corporate Finance	Auditing	Corporate Governance	CSR	Financial Accounting		
		Prof Steven Cahlan	Ms Meng Guo	Dr Dieter Smeulders	Dr Jingduan Li	Dr Jiayin Li		
Chair						Dr Bronwyn Mccredie		
3.05pm	Afternoon Tea						Gallery 3 Critical Perspectives Dr Simona Scarparo	
3.30pm – 3.55pm	<b>Research Panel</b> Moderator: Assoc Prof Julie Harrison, University of Auckland	7 The Effects of Institutional Ownership on Costs and Usages of Debts <b>Dr Kenneth Chu</b>	90 The Role of Standalone Risk Management Committees in Audit Fee Determination <b>Dr Zhongtian Li</b>	181 Navigating ESG Storms: ESG Incidents and Earnings-based Incentives in CEO Compensation <b>Ms Shuying Wu</b>	164 Accountability of international oil companies towards powerless stakeholders in a post-conflicting region: A case of Kurdistan <b>Mr Ibrahim Khudir</b>	102 Public Firm Disclosures, Patent Licensing, and the Diffusion of Technology <b>Dr Guoman She</b>	4 What Do We Learn from Tax Offenses/Prosecution Cases by Hong Kong Inland Revenue Department? <b>Dr Jim Wang</b>	121 Atoning for Australia's Colonial Sins: Compensatory Justice and Accountability for First Nations Peoples <b>Dr Ellie Norris</b>
Discussant	Panel: Professor Millicent Chang, University of Wollongong Professor David Hay, University of Auckland Ms Elinor Kasapidis, Interim Chief Learning and Innovation Officer at CPA Australia	Assoc Prof Angel Zhong	Dr Jonathan Black	Dr Victoria Clout	Dr Maria Balatbat	Prof Sue Wright	Mr Jawab Harb	Prof Sandra van der Laan
3.55pm – 4.20pm		49 Geopolitical risk and firms informal financing: international evidence <b>Mr Muhammad Saleem</b>	96 Biodiversity Risk and Audit Fees: Evidence from China <b>Ms Jing Li</b>	322 When Attention Shareholders Misplay: Shareholder Distraction and Workplace Safety Violation <b>Dr Mia Hang Pham</b>	171 Modern Slavery Disclosure in Business, Management, and Accounting Literature: Bibliometric and Content Analysis <b>Mrs Naduni Madhavika</b>	179 The use of forward-looking statements in management commentaries in Australia <b>Dr Tej Kala</b>	110 Financial Constraints and Tax Planning: International Evidence <b>Dr Kerui Zhai</b>	186 State disturbance forces, organizational responses and accounting: A processual view <b>Habtamu Woldeyohanes</b>
Discussant	Dr Keith Kendall, AASB Chair Ms April MacKenzie, Chief Executive – XRB	Dr Hang Wang	Dr Kirsty Redgen	Mr Huu Tuan Anh Le	Ms Simeng Liu	Dr Minzhi Wu	Ms Yuan (Helen) Ping	Dr Daniela Juric
4.20pm – 4.45pm		131 The Green Rivalry Threat: Emission Trading Scheme and Peer Firms Green Innovation <b>Mr Zijie Huang</b>	158 From Labels to Costs: The Impact of Corporate Renaming on Audit Fees <b>Mr Yefeng Zhang</b>	209 The Dark Side of CEO Initial Contract Horizon: Evidence from Bank Loans and Public Bonds <b>Dr Shunji Mei,</b>	196 Greenwashing on the Regulatory Agenda: How Regulators Make Greenwashing Governable <b>Assoc Prof Shan Zhou</b>	152 The Impact of Diversification on Industry Effects in Firm Profitability Forecasting <b>Assoc Prof Andrew Jackson</b>	197 Is Fiscal 'Fortress Australia' a Legal Sandcastle? The Emperors New Taxes on Aliens <b>Mr Eu-Jin Teo</b>	201 The state-accounting profession dynamic and transnational capitalism: the case of Vietnam <b>Assoc Prof Dessayegh Mehret</b>
Discussant		Ms Qing Wang	Prof Tom Scott	Dr Craig Mellare	Mr Nhan Huynh	Assoc Prof Warrick van Zyl	Dr Wei Shi	Prof Akolisa Ufodike

# MONDAY 1 JULY 2024

CONCURRENT SESSIONS WITHOUT DISCUSSANTS							
	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2	Crystal 3	
	Corporate Governance	Auditing	Corporate Finance	CSR	Financial Accounting	Financial Accounting	
	Dr Xing Yang	Dr Eunice Khoo	Assoc Prof Mardy Chiah	Dr Guoman She	Dr Leonard Leye Li	Dr Solomon Opere	
Chair							
4.45pm – 5.00pm	38 Change Starts Within: Does Managerial Ability Matter to Green Innovation? <b>Dr Wei Cai</b>	108 The Effects of Prior Expectation and Constructive Instructions on Behaviour of Auditors <b>Dr Abhijit Das</b>	2 Green Bond Premiums in the Asia-Pacific and European Markets <b>Prof David K. Ding</b>	266 Corporate characteristics and integrated reporting disclosure level before and during the COVID-19 pandemic: Evidence from a developing country <b>Dr Ishara Lakshan Attanayake Mudiyansele</b>	216 How Does Social Capital Affect Operational Efficiency? <b>Dr Md Jahidur Rahman</b>	92 The Power of Comparability: How Improved Financial Reporting Leads to Better Environmental Outcomes for Firms <b>Dr Sandip Dhole</b>	232 Accounting Indigenous Research Method: Talanoa, a Pan-Pacific Approach. <b>Dr Iki Mafi Uele</b>
5.00pm – 5.15pm	109 Management Faultlines and Cost of Bank Loans <b>Dr Kerui Zhai</b>	183 The Cultural Contexts of Subsidiary Location and Internal Control Weaknesses in Multinational Enterprises <b>Mrs Yathra Mullage Chithrasheeli Gunaratne</b>	73 Managerial Ability, Environmental, Social, and Governance Performance, and Credit Ratings: An Empirical Analysis <b>Prof Grant Richardson</b>	290 Business Ethics, Board Effectiveness, and Credibility Enhancing Mechanisms impact on Integrated Reporting Quality: Evidence from Voluntary vs. Mandatory contexts <b>Ms Asma Yousuf</b>	267 Workplace Satisfaction and Employee Whistleblowing <b>MS Pecky Yi Pan</b>	206 The Impact of Remoteness on the Financial Performance of Indigenous Corporations: Empirical Evidence from Australia <b>Dr Erick Outa</b>	230 Responses to initiatives for more female workforce participation in Saudi Arabia within the accounting profession <b>Dr Duc Phan</b>
5.15pm – 5.30pm	320 Chief Executive Officer (CEO) Expertise and Firm Outcomes: Evidence from Australia Chief Executive Officer (CEO) Expertise and Firm Outcomes: Evidence from Australia <b>Musaed Abdulaziz Alsuftan</b>	268 Small audit firms and technological change: motivation and resistance to technology assisted audit decisions <b>Dr Kirsty Redgen</b>	176 Corporate resilience against the COVID-19 crisis: How valuable is an Islamic label? <b>Dr Md Lutfur Rahman</b>	313 Integrated Thinking and Corporate Innovation <b>Assoc Prof Shan Zhou</b>	305 Long-tenured CEOs and firm performance: Too much of a good thing? Evidence from New Zealand <b>Assoc Prof Noor Houge</b>	236 Financial Statement Complexity and Advertising Efforts <b>Prof Sumi Jung</b>	77 Affirmative Transformation: Lived Experiences of South African Black Accountants within the Framework of the Chartered Accountancy Profession Sector Code <b>Dr Olayinka Moses</b>
5.30pm – 5.45pm		33 Do Auditors Adjust Labor Allocation in Response to Client Media Coverage? <b>Prof Athrum Choi</b>	195 Corporate Tax Policy and Corporate Social Responsibility: Evidence from Tax Reform in China <b>Assoc Prof Angel Zhong</b>	25 Competitive Advantage from Mandatory Climate Risk Disclosures: Evidence from the U.S. Insurance Industry <b>Ms Jia Guo</b>	84 Do Managers Strategically Time Investor Mood? Evidence of Releasing Bad News on Sunny Days <b>Prof Chen Chen</b>	237 Beyond cash-flows: Accounting for economic reality <b>Dr Frederico Botafogo</b>	229 Measuring the Performance of Parliaments <b>Dr Simona Scarparo</b>
5.45pm	Networking Drinks Sponsored by CPA Australia						

# TUESDAY 2 JULY 2024

CONCURRENT SESSIONS WITHOUT DISCUSSANTS				
	Jade 1	Jade 2	Crystal 1	Crystal 2
	Management Accounting	Auditing	Finance	CSR
Chair	Dr Yinka Moses	Dr Daniela Juric	Dr Lai Kuen Wong	Ms Jennifer Zhao
8.45am – 9.00am	123 Exploring the integration of sustainability in management accounting practice: a signalling theory perspective <b>Dr Belete (BJ) Bobe</b>	106 Is there a cost for equity financial instrument accounting? Evidence after IFRS 9 <b>Ms Zeting Zang</b>	41 How Business Groups Finance Internal Capital Supports? The Roles of Group Firms External Financing and Risk-Taking Decisions <b>Dr Ching-Yuan Hsiao</b>	62 The Environmental-Financial Nexus: Centralized Environmental Monitoring, Eco-consciousness, and Green Revenues <b>Ms Millie Liew</b>
9.00am – 9.15am	137 Managers And Experts Perceptions Of The Role Of Sustainability-Related Incentives <b>Assoc Prof Christo Karuna</b>	128 Financial Statement Assurance and Insurance: Experimenting with Modified Models <b>Prof Sandra Van Der Laan</b>	67 Do political connections have a double-edged sword effect on firm level innovation? Evidence from emerging economies <b>Dr Sujani Thrikawala</b>	204 How Does Board Expertise Influence the Effect of Climate Change Estimate Uncertainties on Investor Judgment? <b>Mrs Dani Puspitasari</b>
9.15am – 9.30am	187 Management Control System (MCS) in corporate sustainable Development: Systematic review of holistic MCS and research agenda <b>Chandima Jeewanthi Hapu Achchige</b>	120 Generalized Trust and Non-Audit Services <b>Ms Meng Guo</b>	118 Green credit and bank risk-taking: Evidence from China <b>Assoc Prof Yuan George Shan</b>	272 ESG Rating Divergence and Excess Cash Holdings <b>Dr Xing Yang</b>
9.30am – 9.45am	248 The role of digital visualisation in climate change scenarios' decision-making <b>Assoc Prof Laura Maran</b>		314 Unlocking the Value of Mergers and Acquisitions in Minimizing Employment Risks <b>Ms Ruichen Ma</b>	295 Does Retail Attention Drive Corporate Climate Change Performance? <b>Assoc Prof Joey Yang</b>
				218 Accounting for Purpose: How Chinese Philosophies Influence Management Control Systems in Chinese Businesses <b>Ms Jesse Yang</b>
				225 Navigating Transparency: The Interplay of ESG Disclosure and Voluntary Earnings Guidance <b>Assoc Prof Tatiana King</b>

# TUESDAY 2 JULY 2024

CONCURRENT SESSIONS WITHOUT DISCUSSANTS						
	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2	Crystal 3
	Corporate Governance	Financial Accounting	CSR	Management Accounting	CSR	Financial Accounting
Chair	Dr Alison Fordyce	Prof Tom Scott	Dr Zhiyuan (Simon) Tan	Dr Isabella Li	Dr Maryam Safari	Dr Zhongtian Li
9.50am – 10.05am	68 Smoggy Air, Sticky Costs <b>Dr Xing Yang</b>	78 Tone Management on Interactive Investor Platforms: The Case of Chinese Firms During the COVID-19 Crisis <b>Ms Fangyi Yin</b>	146 Mapping the Evolution of Climate Risk Disclosure: A Systematic and Bibliometric Analysis <b>Dr Tricia Ong</b>	220 Are women more team players than men? <b>Assoc Prof Chung-Yu Hung</b>	254 A systematic review of climate change-related issue: Responses at local government level <b>Mr Saidu Musa</b>	35 Corporate Culture and Employee Behavior: Evidence from Financial Analysts in Rating Agencies <b>Dr Jin Zhang</b>
10.05am – 10.20am	140 Shareholder Proposals and Shareholder Litigation <b>Dr Szu-fan Chen</b>	116 What Promotes or Deters Segment Disclosure in Japanese Firms?: Anticipated Response from Capital and Product Market <b>Ms Yuriko Takahashi</b>	170 The Effect of Carbon Emission Disclosure on Earnings Management in Indonesia <b>Ms Arung Gihna Mayapada</b>	298 Theory and Empirical Investigation into Balance and Complementarities: Accounting and Clinical IT in US Hospitals <b>Ms Fiona Roeslim</b>	279 Shades of Green: Unmasking Greenwashing Practices in India's FMCG Sector <b>Dr Abdul Razeed</b>	60 Industry differences in the value relevance of accounting information: Australian evidence <b>Assoc Prof Warrick van Zyl</b>
10.20am – 10.35am	178 Environment-specific political risk discourse and expected crash risk: role of political activism <b>Prof Ellie Chapple</b>	162 Market Value Effects of Integrated Report Readability and Tone <b>Dr Md Amir Hossain</b>	255 SDG disclosure: Automated data capture of Chinese companies' reporting <b>Ms Muchen Yu</b>	316 Distribution of Risk Information among Industry Peers and the Informativeness of Risk Factors Disclosures <b>Dr Dieter Smeulders</b>	300 Does Corporate Transitional Climate Risk Affect Audit Pricing? The Role of National Institutions <b>Assoc Prof Le Luo</b>	161 Executive-employee pay gap and labor investment efficiency <b>Dr Xuan Sean Sun</b>
10.35am	Morning Tea					191 Female Leadership and Transparency: Insights from Chinese Charitable Foundations <b>Dr Xiaohua (Stephen) Wu</b>

# TUESDAY 2 JULY 2024

CONCURRENT SESSIONS WITH DISCUSSANTS							
	Great Room	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2	Gallery 1
		Auditing	Corporate Governance	Taxation 2	Accounting History	CSR	Financial Accounting
Chair		Prof David Hay	Dr Christina Osei Bonsu	Mr Eu-Jin Teo	Assoc Prof Dessalegn Mihret	Dr Charlene Chen	Ms Senliulu Fu
11.00am – 11.25am		104 The cost of auditing service performance information Prof Tom Scott	52 Migrant Top Management Team and Corporate Innovation: Evidence from China Ms Ying Liu	79 Developing and Testing a Tax Avoidance Deterrence Model Mr Jawad Harb	151 Solving Racial Inequality and Achieving Tax Fairness: The Case of the Kulangsu International Settlement in China Dr Feng Xiong	141 Firm-level political risk and ESG controversies: International evidence Mrs Duminda Karunarathne	98 Political cost and non-GAAP disclosure: Evidence from sin firms Mr Austin Cai
Discussant		Dr Romaleni Leofo	Dr Mark Wallis	Dr Bronwyn McCreddie	Dr Carolyn Fowler	Ms Jennifer Zhao	Dr Cynthia Cai
11.25am – 11.50am		134 The Effect of Greenhouse Gas Internal Control Quality on Assurers' Conservatism in Planning Decisions Dr Yuyu Zhang	242 Are directors informed? Director differences, information flows and insider trading on the board Dr Sander De Groot	80 Understanding Australian income tax non-compliance in small businesses Dr Vien Chu	24 The sociology of exclusion: A knowledge synthesis of imperialism, colonialism and post-colonialism in accounting research Prof Akolisa Ufodike	165 Mandatory climate risk disclosures: Do CEO legal qualifications matter? Assoc Prof Muhammad Nadeem	99 Influence of share pledging on non-GAAP reporting Dr Kenuo Li
Discussant		Ms Zeting Zang	Dr Jin Zhang	Dr Jim Wang	Dr Richard Pucci	Assoc Prof Helen Spiropoulos	Assoc Prof Richard Morris
11.50am – 12.15pm		203 Evaluating Australian listed companies' preparedness for forthcoming International Requirements on climate-related reporting and assurance Assoc Prof Shan Zhou		190 The Effects of Tax-Related Regulatory Scrutiny on the Informativeness of Unrecognised Tax Benefits for Future Tax Cash Flows Ms Yuan (Helen) Ping		182 Corporate Environmental Violations and Dividend Policy Mr Pappu Kumar Dey	221 Asymmetric Timeliness in Earnings: Insights from Earnings Disaggregation Assoc Prof Andrew Jackson
Discussant		Dr Skye Zhu		Dr Kerui Zhai		Assoc Prof Janice Loftus	Dr Xing Yang
12.15pm		Lunch					

# TUESDAY 2 JULY 2024

CONCURRENT SESSIONS WITH DISCUSSANTS						
	Jade 1	Jade 2	Jade 3	Crystal 2	Crystal 2	Gallery 1
	Corporate Governance	Education	Public Sector/Not for Profit	CSR	Management Accounting	Management Accounting
Chair	Ms Zeting Zang	Dr Mark Dawkins	Prof Anil Narayan	Mr Nhan Huynh		Dr Greg Richins
1.00pm – 1.25pm	29 Paying more attention, paying more tax: Investor site visits and corporate tax avoidance Ms Xinyu Zhou	269 Measuring Student Engagement at an Activity Level Dr Lara Molendijk	45 An institutional logics-based exploration of power sector reforms in Pakistan Dr Muhammad Kaleem Zahir-ul-Hassan	247 CSR contracting and stock price crash risk: International evidence Ms Simeng Liu	143 The timing to introduce flexibility and incentive scheme on employee learning Dr Frank Ma	
Discussant	Dr Rebecca Bachmann	Mrs Yathra Mullage Chithrasheeli Gunaratne	Dr Simona Scarparo	Dr Jiayin Li	Assoc Prof James Wakefield	
1.25pm – 1.50pm	199 Corporate political donations, financial distress, and firm life cycle: Evidence from Australia Dr Mohammad Muttakin	286 Is distinction the new credit?: An empirical study of grade inflation at a higher education institution in Australia Dr Abdul Razeed	153 Audit Partner Gender Effects on UK Charity Audit Pricing and Audit Quality Ms Arung Gihna Mayapada	287 Corporate political activities and climate change exposures Ms Junxiu Lyu	273 Contractual Control of Knowledge Diffusion Risk: Evidence from Licensing Contracts Prof Kai Wai Hui	
Discussant	Dr Leonard Leye Li	Assoc Prof Dessalegn Mihret	Dr Ushi Ghoorah	Dr Sammy Xiaoyan Ying	Dr Ching-Yuan Hsiao	
1.50pm – 2.15pm	243 Political Earnings Management: Firm Performance and Earnings Management in Congressional Elections Ms Yang Chen	319 A critical evaluation of knowing: threshold concepts in accounting and ChatGPT Dr Nikki Schonfeldt	226 Through the lens of Pollitt and Bouckaert: The forces behind performance budgeting reform in Cambodia Dr Carolyn Fowler			
Discussant	Dr Erick Outa	Dr Feng Xiong	Dr Vien Chu			



# TUESDAY 2 JULY 2024

# TUESDAY 2 JULY 2024

CONCURRENT SESSIONS WITHOUT DISCUSSANTS							
	Great Room	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2	Gallery 1
		Corporate Finance	Auditing	Corporate Governance	Financial Accounting	Management Accounting	CSR
Chair		Ms Qing Wang	Dr Isabel Wang	Dr Jin Zhang	Dr Jeff Coulton	Dr Rachael Lewis	Assoc Prof Janice Loftus
2.15pm – 2.40pm		66 Corporate Finance and Environmental Policy: Evidence from China's Emission Trading Scheme Mr Harrison Guo	122 Examining the Nexus: Political spending disclosure and audit fees in U.S. corporations Mr Swadip Bhattacharjee	240 CEO Internal Alliance and Carbon Performance: Evidence International Evidence Dr Charlene Chen	15 Managerial Narcissism, Disclosure Tone, and Post-M&A Performance: Evidence from Japan Assoc Prof Yoshiaki Amano	259 The Transformation of Revenue Management Practices During the Digital Era: Insights from SMEs Assoc Prof Jodie Moll	166 Invest or Divest? The Heterogeneity in Preferences of Foreign and Domestic Institutional Investors Towards Global Sustainability Ms Jennifer Zhao
Discussant		Dr Shunji Mei	Assoc Prof Amanda White OAM	Dr Zhongtian Li	Dr Lirong Shi	Dr Greg Richins	Dr Sandip Dhole
2.40pm – 3.05pm		125 Firm-level EPU exposure and R&D investments Prof Millicent Chang	277 Internal Audit, Loan Losses, and Financial Performance in Microfinance Institutions- A global evidence Dr Dimu Ehalaiye	283 Unraveling the Nexus of ESG News based Public Sentiment, Media Attention, and Stock Price Crash Risk Dr Kesara Hewage	189 Investors Response to SEC Investigations: Effects of Voluntary Disclosures, Management Responsibility and Communication Mode Dr Prabashi Dharmasari	262 The Dynamics of Management Control System Creation Dr Isabella Li	200 Do science-based targets address corporate decarbonisation and reduce economic concerns? Dr Jingduan Li
Discussant		Dr Mia Hang Pham	Prof David Hay	Prof Michaela Rankin	Dr Alison Fordyce	Mr Arif Ahammed	Dr Abdul Razeed
3.05pm – 3.30pm		157 Fintech Lending and Debt Spiral Dr Jianlei Han	133 Auditor Cooperative Network and Opinion Shopping Dr Yuyu Zhang	301 Do director networks affect voluntary carbon assurance? The contingent role of peer carbon assurance Dr Yu-In Chen	163 Stock Price Informativeness of Management Earnings Forecasts: Evidence from S&P 500 Firms Prof Anil Narayan	308 Minority Shareholders Voting Power and Corporate Budget Slack Dr Yi Wu	265 Rebuilding trust: board actions in the wake of corporate social irresponsibility substance or symbolism? Dr Rebecca Bachmann
Discussant		Dr Christiana Osei Bonsu	Mr Ahsan Habib	Shah Md Taha Islam	Dr Laura Mehnaz	Dr Dieter Smeulders	Prof Charl De Villiers
3.30pm	Afternoon Tea						

CONCURRENT SESSIONS WITHOUT DISCUSSANTS								
	Great Room	Jade 1	Jade 2	Jade 3	Crystal 1	Crystal 2	Gallery 1	Gallery 3
		Corporate Governance	Auditing	Corporate Finance	Finance	Management Accounting	CSR	Interdisciplinary 3
Chair		Dr Bee Wah Ooi	Assoc Prof Shan Zhou	Ms Meizhu Chen	Prof Sue Wright	Mr Fangbin Lin	Dr Sandip Dhole	Prof Sandra van der Laan
4.00pm – 4.15pm		114 See Jane Run: Do Female Politicians Empower Female CEOs/CFOs? Dr Cecilia Hu	160 Political uncertainty, audit pricing and auditor choice: Evidence from the political leaders turnover in China Dr Xuan Sean Sun	224 Does Managerial Ability Affect Financial Derivatives Usage? Evidence from China Dr Tairan (Kevin) Huang	150 Separate Overseas Listing and Corporate Cash Holdings Ms Guo Chen	100 Integrating the environment and management control systems in institutional complexity: The case of Vietnamese Steel Corporation Ms Phuong Thi Thu Vu	180 Exploring the ESG impact of Plastic Phase Out and the Implication for GHG Accounting: A Case Study Approach Ms Yunqian Bai	28 Is Machine Learning Really Efficient in Detecting Corporate Fraud? Ms Wenyan Wu
4.15pm – 4.30pm		280 What makes a female director? Australian evidence Ms Tamanna Hussain	119 The Spillover Effect of Comment Letters on Audit Fees: Evidence from China Assoc Prof Yuan George Shan	309 The spillover effects of management narratives for seasoned equity issuance decisions Ms Qing Wang	169 Temporal Variations in R&D Excess Returns Prof Ping-Sheng Koh	217 Does the Practice of Integrated Reporting Mitigate Generalist Managers' Inefficient Resource Allocation and Configuration? Mr Furqan Shah	205 Carbon Uncertainty and Voluntary Carbon Assurance Mr Stefan Simic	223 Blockchain in banking: sorting the 'fluff from the reality' Mr Timothy King
4.30pm – 4.45pm		302 Do US Cross-listings, IFRS Adoption, and Domestic Investor Protection Impact Earnings Management? Dr Solomon Opate	145 Does the involvement of component auditors in multinational group audits impact earnings announcement timeliness? Evidence from U.S. Mr Anh Le	50 Supply Chain Structure and Nature of Financing Mr Ajantha Velayutham	177 Data Breach Notification Laws and Cost of Debt Ms Swetha Agarwal	249 The design and use of management control systems during professionalization of a family firm Prof Chris Akroyd	317 Unravelling the Relationship between Technical Competency, Customer Risk Profiling, and JDM in Anti-Money Laundering: Evidence from Malaysia Dr Ainal Huda Jamil	
4.45pm – 5.00pm								
7.00pm	Pre Dinner Drinks							
7.30pm	Gala Dinner *Starry Night*							

