

Intercultural and cross-institutional learning simulation: A relevant pedagogy for developing professional competencies and enhancing graduate work readiness in accounting programs

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**THIRTY-SECOND
ASIAN-PACIFIC CONFERENCE ON
INTERNATIONAL ACCOUNTING ISSUES**

**Accounting: Maintaining Relevance in a
Digital Age**

Co-Sponsored By:

Bond Business School
Bond University
Australia

OCTOBER 15-17, 2023



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Susan Henderson, Asian-Pacific Conference on International Accounting Issues, U.S.A.
Tim Hasso, Bond University, Australia

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Cindy Yoshiko Shirata, Tokyo International University, Japan
Sylvia Veronica Siregar, Universitas Indonesia, Indonesia
Benjamin Tai, California State University, Fresno, U.S.A.
Tony van Zijl, Victoria University of Wellington, New Zealand

KEYNOTE SPEAKER BIO:

Dr Kelvin Ross, Chairman of KJR and Director of the Queensland AI Innovation Hub

Dr Kelvin Ross has over 30 years of experience in software engineering and enterprise IT applications. Kelvin started his IT career in safety critical software engineering in defence. After completing his PhD in safety critical systems engineering and several years consulting in defence and transportation systems, he moved to the commercial sector and founded KJR, specializing in software testing and assurance.

Kelvin is recognized as expert in testing and assurance of software applications across a broad range of industry domains, including e-health, public administration, finance, insurance, retail and telecommunications.

In addition to Kelvin's role as Chairman of KJR, Kelvin is a Director of the Queensland AI Innovation Hub, IntelliHQ, Co-Founder & CTO of Datarwe, and broadly engages in technology advisory roles, including director roles AI innovative startups. He has broad interests in Machine Learning, which he sees as the dominant technology driver for the next several decades, particularly within the Healthcare sector.

Kelvin is an Associate Adjunct Professor at the Institute for Intelligent and Integrated Systems (IIIS), Griffith University, and organiser of Young Women Leaders in AI, Gold Coast AI and Machine Learning meetup group, member of ACS AI Ethics national committee, several roles in national technical working groups (NATA and ACS), and held several board positions.



THIRTY-SECOND ASIAN-PACIFIC CONFERENCE
ON INTERNATIONAL ACCOUNTING ISSUES

CONFERENCE PROGRAM

SUNDAY, OCTOBER 15

12:00 p.m. – 5:00 p.m. GENERAL REGISTRATION **Ballroom Pre-Function**

6:00 p.m. – 8:30 p.m. WELCOME RECEPTION **Deck Bar (level 2)**

Welcome Remarks:

Ali Peyvandi, Conference Chairman, Asian-Pacific Conference on International Accounting
Issues, U.S.A.
Tim Hasso, Bond University, Australia

MONDAY, OCTOBER 16

8:00 a.m. – 5:00 p.m. GENERAL REGISTRATION **Ballroom Pre-Function**

8:30 a.m. – 9:00 a.m.

OPENING CEREMONY **Ballroom 1**

Master of Ceremonies:

Tim Hasso, Bond University, Australia

Acknowledgement of Country:

Keitha Dunstan, Provost, Bond University

Welcome Remarks:

Ali Peyvandi, Conference Chairman, Asian-Pacific Conference on International Accounting
Issues, U.S.A.

9:00 a.m. – 10:15 a.m.

KEYNOTE SPEECH **Ballroom 1**

Moderator: Keitha Dunstan, Provost, Bond University

Keynote Speaker: Kelvin Ross, Chairman of KJR And Director of The Queensland AI
Innovation Hub

10:15 a.m. - 10:30 a.m. COFFEE BREAK **Ballroom Pre-Function**



10:30 a.m. – 12:00 p.m. CONCURRENT SESSIONS

SESSION 1(A): “CAPITAL MARKET ISSUES”

Ballroom 1

Moderator: Simon Ho, The Hang Seng University of Hong Kong, Hong Kong

INTELLECTUAL CAPITAL AND FIRMS’ EFFICIENCY: SURVIVAL AMID PANDEMIC CRISIS

Walaa ElKelish, University of Sharjah, United Arab Emirates
Angelos Kanas, University of Piraeus, Greece
Panagiotis Zervopoulos, University of Sharjah, United Arab Emirates
Muhammad Al Mahameed, University of Sharjah, United Arab Emirates

CONSERVATISM: VALUATION DEMAND OR CONTRACTING DEMAND

Su Li, Victoria University of Wellington, New Zealand
Tony van Zijl, Victoria University of Wellington, New Zealand
Roger Willett, Victoria University of Wellington, New Zealand

HOW CAUSAL FOCUS AND SPECIFICITY IN RISK FACTOR DISCLOSURES JOINTLY AFFECT INVESTOR JUDGMENTS

G-Song Yoo, Korea University Business School, Korea
Hun-Tong Tan, Nanyang Technological University, Singapore

SESSION 1(B): “AUDITING ISSUES”

Ballroom 2

Moderator: HyungTae Kim, California State University, Fresno, U.S.A

EFFECTIVENESS OF CONTROL SELF-ASSESSMENT TO EXTERNAL AUDITING

Hiroshi Uemura, Kochi University of Technology, Japan

DO BIG 4 AUDITORS PROVIDE MORE TIMELY AUDIT REPORT AFTER CONTROLLING FOR CLIENT CHARACTERISTICS AND AUDIT QUALITY?

Shu Lin, California State University, Fresno, U.S.A.
Lizhong Hao, University of Portland, U.S.A.
Shengqiang Liu, Chongqing Technology and Business University, China

INCUMBENT AUDITOR INDEPENDENCE AND PREDECESSOR AUDITOR TENURE

Gregory Martin, University of North Carolina at Charlotte, U.S.A.
Brian Burnett, University of North Carolina at Charlotte, U.S.A.
David Reppenhagen, University of North Carolina at Charlotte, U.S.A.
Paul Tanyi, University of North Carolina at Charlotte, U.S.A.

SESSION 1(C): “FINANCIAL ACCOUNTING ISSUES”

Promenade Room

Moderator: Cindy Yoshiko Shirata, Tokyo International University, Japan

THE ROLE OF THE REVOLVING DOOR IN BANK ACCOUNTING QUALITY

Chong Wang, The Hong Kong Polytechnic University, Hong Kong
Feng Wu, Lingnan University, Hong Kong
Yushan Wu, Central University of Finance and Economics, China



STAKEHOLDER ENGAGEMENT AND SUSTAINABILITY REPORTING: A REVIEW AND SYNTHESIS OF LITERATURE

Susela Devi K. Suppiah, Sunway University, Malaysia
Shenba K., Sunway University, Malaysia
Ho Wai Kee, Sunway University, Malaysia
Hafiza Aishah Hashim, Universiti Malaysia Trengganu, Malaysia
Jaspal Singh, Sunway University, Malaysia
Nor Syazwani Rosman, Sunway University, Malaysia

MANDATORY DIVIDEND POLICY DISCLOSURE AND ACTUAL DIVIDEND BEHAVIOR: EVIDENCE FROM JAPAN

Yusuke Takasu, Yokohama National University, Japan

SESSION 1(D): “FINANCIAL REPORTING AND EDUCATION ISSUES” Executive Lounge

Moderator: Mark Brosnan, Bond University, Australia

QuiuBO! A QUICKBOOKS ONLINE TEACHING CASE FOR REVENUE AND PROCUREMENT CYCLES

Fernando Parra, California State University, Fresno, U.S.A.
Aimee Jacobs, California State University, Fresno, U.S.A.
Jacquelin Curry, California State University, Fresno, U.S.A.
Raul Tapia, Jr., Nevada State College, U.S.A.
Laura L. Trevino, University of Texas at El Paso, U.S.A.

INTERCULTURAL AND CROSS-INSTITUTIONAL LEARNING SIMULATION: A RELEVANT PEDAGOGY FOR ENHANCING GRADUATE WORK READINESS IN ACCOUNTING PROGRAMS

Janice Hollindale, Bond University, Australia
Kim Kercher, Bond University, Australia
Keith Duncan, Bond University, Australia
Husam Aldamen; Qatar University, Qatar

THE IMPACT OF MANDATORY ENGLISH FINANCIAL REPORTING DISCLOSURE ON COST OF CAPITAL

Hsin-Yi Huang, Feng Chia University, Taiwan
Chih-Hsien Liao, National Taiwan University, Taiwan
Sin-Ru Chen, National Cheng Kung University, Taiwan

12:15 p.m. – 1:30 p.m. LUNCHEON

Catch Restaurant

Host: Tatyana Ryabova, California State University, Fresno, U.S.A.



1:45 p.m. – 3:15 p.m. CONCURRENT SESSIONS

SESSION 2(A): “CAPITAL MARKET ISSUES”

Ballroom 1

Moderator: Susela Devi K. Suppiah, Sunway University, Malaysia

BUYBACKS AND EXIT STRATEGY OF INSIDERS

Tatyana Ryabova, California State University, Fresno, U.S.A.

HyungTae Kim, California State University, Fresno, U.S.A.

EMPATHIC CAPITALISM AND APPLICATION OF FINTECH FOR PROMOTION OF ALISHAN PRODUCTS

Toshifumi Takada, National Chung Cheng University, Taiwan

Yoko Suga, The Graduate University of Advanced Studies, SOKENDAI, Japan

Masatoshi Sakaki, Tohoku University, Japan

Hui-Chen Fang, National Chung Cheng University, Taiwan

DO SHARE BUYBACKS CREATE SHAREHOLDER VALUE? A STUDY OF THREE ASIAN MARKETS

Yuen Mak, National University of Singapore, Singapore

Yi Jie Tan, National University of Singapore, Singapore

SESSION 2(B): “AUDITING ISSUES”

Ballroom 2

Moderator: Kim Kercher, Bond University, Australia

EXAMINING AUDIT TIMELINESS AFTER THE IFRS IMPLEMENTATION: THE MODERATING EFFECT OF AUDIT PARTNER CHARACTERISTICS

Yu-Ting Hsieh, National Cheng Kung University, Taiwan

Hsuan-Chu Lin, National Cheng Kung University, Taiwan

AUDIT FIRMS’ TRANSPARENCY REPORTING PRACTICES AND ORGANIZATIONAL CULTURE

Walaa ElKelish, University of Sharjah, United Arab Emirates

Atia Hussain, University of Sharjah, United Arab Emirates

Muhammad Al Mahameed, University of Sharjah, United Arab Emirates

Irsyadillah Irsyadillah, Universitas Syiah Kuala, Indonesia

AUDITORS’ INFORMATION SEARCH EFFORT IN THE M&A SETTING: EVIDENCE FROM SEC EDGAR CLICKSTREAM DATA

Miaodi Han, The University of New South Wales, Australia

Lili Dai, The University of New South Wales, Australia

Gary Monroe, The University of New South Wales, Australia

SESSION 2(C): “FINANCIAL ACCOUNTING ISSUES”

Promenade Room

Moderator: Shu Lin, California State University, Fresno, U.S.A.

AN EMPIRICAL EXAMINATION OF MODERATING EFFECT OF ENVIRONMENTAL, SOCIAL GOVERNANCE (ESG) ON U.S. FINANCIAL SERVICE TOP EXECUTIVE COMPENSATION

Daniel Shim, California State University Channel Island, U.S.A.



NEW HIRE TURNOVER AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM WORKFORCE DISCLOSURE

Junjian Gu, University of Tsukuba, Japan

EXPECTED LOSS RECOGNITION AND BANKS' MANAGEMENT FORECASTS

Aurelius Aaron, The Hong Kong Polytechnic University, Hong Kong

Jeong-Bon Kim, City University of Hong Kong, Hong Kong

Chong Wang, Hong Kong Polytechnic University, Hong Kong

Feng (Harry) Wu, Lingnan University, Hong Kong

SESSION 2(D): "EARNINGS MANAGEMENT"

Executive Lounge

Moderator: Naoki Watanabel, Nagoya City University, Japan

THE EFFECTS OF THE OPERATING LOSS ON EARNINGS MANAGEMENT THROUGH DISCRETIONARY ACCRUALS BETWEEN KOSPI AND KOSDAQ

Changrae Park, Gangneung-Wonju National University, South Korea

THE IMPACT OF ANALYST COVERAGE ON MANAGEMENT FORECAST ACCURACY

Takuma Kochiyama, Hitotsubashi University, Japan

Makoto Nakano, Hitotsubashi University, Japan

Hiroki Nawata, Hitotsubashi University, Japan

Toshiki Shimizu, Hitotsubashi University, Japan

THE USEFULNESS OF GAAP EARNINGS IN FINANCIAL COVENANTS

Ryosuke Nakamura, University of Tsukuba, Japan

Kochiyama Takuma, Hitotsubashi University, Japan

3:15 p.m. – 3:30 p.m. COFFEE BREAK

Ballroom Pre-Function

3:30 p.m. – 5:00 p.m. CONCURRENT SESSIONS

SESSION 3(A): "CAPITAL MARKET & MANAGEMENT ISSUES"

Ballroom 1

Moderator: Aimee Jacobs, California State University, Fresno, U.S.A.

ECONOMIC POLICY UNCERTAINTY AND MANAGERIAL SHORT-TERMISM

Eun Hye Jo: George Mason University Korea Campus, South Korea

Jung Wha Lee, George Mason University Korea Campus, South Korea

VALUE CREATION IN NON-TRADITIONAL ORGANIZATION: AN EXPLORATORY RESEARCH IN START-UP ENTERPRISES

Dian Kartika Rahajeng, Universitas Gadjah Mada, Indonesia

Cita F. Utami, Aarhus University, Denmark



DIVERSIFICATION POTENTIAL IN ISLAMIC STOCK INDICES: AN ANALYSIS OF VOLATILITIES AND CORRELATION DURING PERIODS OF ECONOMIC TURMOIL

Ahmad Monir Abdullah, Universiti Kebangsaan Malaysia, Malaysia
Hishamuddin Abdul Wahab, Universiti Sains Islam Malaysia, Malaysia

SESSION 3(B): “SUSTAINABILITY AND ENVIRONMENTAL ISSUES”

Ballroom 2

Moderator: Daniel Shim, California State University Channel Island, U.S.A.

ENVIRONMENTAL GREENWASHING: THE ROLE OF CORPORATE GOVERNANCE AND ASSURANCE

Frendy, Nagoya University of Commerce and Business, Japan
Tomoki Oshika, Waseda University, Japan
Koike Masayuki, Waseda University, Japan

CORPORATE CARBON EMISSIONS AND COST OF BANK BORROWING

Hsuan-Chu Lin, National Cheng Kung University, Taiwan
Yu-Ting Hsieh, National Cheng Kung University, Taiwan
Hsin-Lin Shen, National Cheng Kung University, Taiwan
Hui-Yu Hsiao, National Cheng Kung University, Taiwan

MATERIAL ENVIRONMENTAL DISCLOSURE IN PRIVATE AND PUBLIC REPORTS

Natalia Berg, Linnaeus University, Sweden
Jan Svanberg, University of Gävle, Sweden

SESSION 3(C): “FINANCIAL ACCOUNTING ISSUES”

Promenade Room

Moderator: Fernando Parra, California State University, Fresno, U.S.A.

DYNAMIC ACCOUNTING INFORMATION UNCERTAINTY FOLLOWING CFO TURNOVER

Yuyeon Ahn, Korea University, South Korea
Jun Yeung Hong, Hanbat National University, South Korea
Kyungmyung Jang, Mississippi State University, U.S.A.

COMPARATIVE ANALYSIS BETWEEN ESG REPORT AND FINANCIAL POSITION: AI ANALYSIS BY NATURAL LANGUAGE PROCESSING

Cindy Yoshiko Shirata, Tokyo International University, Japan
Shiho Ogino, Musashi University, Japan

INTERNATIONALIZATION AND MANAGEMENT FORECAST IN JAPANESE MULTINATIONAL ENTERPRISES

Naoki Watanabel, Nagoya City University, Japan
Hideaki Sakawa, Nagoya City University, Japan
Junjian Gu, University Of Tsukuba, Japan



SESSION 3(D): “TAXATION”

Executive Lounge

Moderator: Walaa ElKelish, University of Sharjah, United Arab Emirates

WHY DO GOVERNMENT-CONTROLLED FIRMS AVOID TAXES? FURTHER EVIDENCE FROM BUSINESS-TAX-TO-VAT REFORM IN CHINA

Phyllis Mo, City University of Hong Kong, China
K. Hung CHAN, Caritas Institute of Higher Education, China LI,
Yi LI, Hunan University, China

POLITICAL IDEOLOGY AND TAX PERCEPTIONS -FOCUSING ON TAX COMPLIANCE AND PERCEPTIONS OF TAX EQUITY

Younghan Lee, University of Seoul, South Korea
Hye-Yeoung Lee, University of Seoul, South Korea

WISDOM OF THE CROWD: DOES EMPLOYEE EDUCATIONAL LEVEL MATTER FOR FIRM TAX PLANNING?

Yuanyuan Chen, City University of Hong Kong, Hong Kong
Yige Jin, Xi'an JiaoTong University, China
Phyllis Lai Lan Mo, City University of Hong Kong, Hong Kong
Christian Simon Paparcuri, City University of Hong Kong, Hong Kong

6:30 p.m. – 7:00 p.m. PRE-COCKTAIL RECEPTION

Ballroom Pre-Function

7:00 p.m. – 9:30 p.m. GALA DINNER

Ballroom 1 & 2

Hosts:

Cindy Yoshiko Shirata, Tokyo International University, Japan



TUESDAY, OCTOBER 17

8:30 a.m. - 3:30 p.m. GENERAL REGISTRATION

Ballroom Pre-Function

8:45 a.m. – 10:15 a.m. CONCURRENT SESSIONS

SESSION 4(A): “CORPORATE SOCIAL RESPONSIBILITY ISSUES”

Ballroom 1

Moderator: Susela Devi K. Suppiah, Sunway University, Malaysia

THE VALUE RELEVANCE OF TRANSITION COSTS ON GREENHOUSE GAS EMISSIONS: THE INFLUENCE OF DIFFERENCE ON THE AVAILABILITY OF ALTERNATIVE ENERGIES

Keisuke Matsuo, Hitotsubashi University, Japan

Tetsuyuki Kagaya, Hitotsubashi University, Japan

ESG REPORTING FOG: A WAY FORWARD FOR AUSTRALIAN MANAGEMENT

Walter Staffetius, Bond University, Australia

Keith Duncan, Bond University, Australia

Kim Kercher, Bond University, Australia

Colette Southam, Bond University, Australia

CSR ASSURANCE, RELIIGIOSITY AND SOCIALLY RESPONSIBLE INVESTMENT DECISIONS

Ahmad Usman Shahid, Canterbury Institute of Management, Darwin, Australia

Chris Patel, Macquarie University, Australia

Peipei Pan, Macquarie University, Australia

SESSION 4(B): “AUDITING & CAPITAL MARKET ISSUES”

Ballroom 2

Moderator: Cindy Yoshiko Shirata, Tokyo International University, Japan

UNCERTAINTY IN AUDITING

Toshifumi Takada, National Chung Cheng University, Taiwan

AUDIT FEES, TAX AGGRESSIVENESS, AND TAX RISK

Hiroshi Ohnuma, Chuo University, Japan

VALUATION, ACCOUNTING, AND CLIMATE RISK

Su Li, Victoria University of Wellington, New Zealand

Tony van Zijl, Victoria University of Wellington, New Zealand

Roger Willett, Victoria University of Wellington, New Zealand

SESSION 4(C): “MANAGEMENT ACCOUNTING ISSUES”

Promenade Room

Moderator: Janice Hollindale, Bond University, Australia

FROM TRADITION TO INNOVATION: EXPLORING HOW COMPANY CULTURE AND ORGANIZATIONAL STRUCTURE DRIVE BUSINESS PROCESSES IN GERMAN AND JAPANESE COMPANIES

Alina Bieniek, TU Dortmund University, Germany



CSR PERFORMANCE AND M&A PREMIUMS

Kunchih Chen, National Taiwan University, Taiwan ROC

ACCOUNTABILITY THROUGH SOCIAL MEDIA: THE CASE OF ZAKAT INSTITUTIONS IN INDONESIA

Aprilia B. Suandi, Universitas Gadjah Mada, Indonesia
Dewi Fatmawati, Universitas Gadjah Mada, Indonesia

SESSION 4(D): “RESEARCH FORUM –FINANCIAL ACCOUNTING AND MANAGMENT ISSUES”

Executive Lounge

Moderator: HyungTae Kim, California State University, Freson, U.S.A

THE IMPACT OF BUSSISNES INTELLIGENCE ON THE DECISION-MAKING PROCESS: A CASE STUDY IN AN AGRIBUSINESS COMPANY

Luciano Gomes dos Reis, State University of Londrina – UEL, Brazil

ADDRESSING THE LABOR SHORTAGE PROBLEM IN THE JAPANESE HOTEL INDUSTRY: MANAGEMENT CONTROL SYSTEMS AS A PACKAGE

Ayako Yamaguchi, TOYO University, Japan
Tsutomu YOSHIOKA, TOYO University, Japan

ON THE USE OF CALIBRATION COMMITTEES IN SUBJECTIVE PERFORMANCE EVALUATION

Takahiro Morimitsu, Seinan-Gakuin University, Japan
Taichi Kimura, Keio University, Japan

10:15 a.m. – 10:30 a.m. COFFEE BREAK

Ballroom Pre-Function

10:30 a.m. – 12:00 p.m. CONCURRENT SESSIONS

SESSION 5(A): “CORPORATE GOVERNANCE”

Ballroom 1

Moderator: Cindy Yoshiko Shirata, Tokyo International University, Japan

WORKFORCE ENVIRONMENT QUALITY AND BOARD GENDER DIVERSITY: MODERATING ROLE OF FIRM TANGIBILITY AND LIQUIDITY

Seema Miglani, La Trobe University, Australia
Victoria Obeng, Australian Catholic University, Australia

INTEGRATED REPORTING QUALITY, SUSTAINABILITY GOVERNANCE AND STAKEHOLDER VALUE CREATION

Mohamat Sabri Hassan, Universiti Kebangsaan Malaysia, Malaysia
Siti Mariam Mansor, Universiti Kebangsaan Malaysia, Malaysia
Romlah Jaffar, Universiti Kebangsaan Malaysia
Maizatulakma Abdullah, Universiti Kebangsaan Malaysia

DOES CEO BENEVOLENCE INFLUENCE CORPORATE MISCONDUCT

Ashesha Weerasinghe, Queensland University of Technology, Australia
Ellie Chapple, Queensland University of Technology, Australia
Alexandra Williamson, Queensland University of Technology, Australia
John Nowland, Illinois State University, U.S.A.



SESSION 5(B): “SUSTAINABILITY & SOCIAL RESPONSIBILITY”

Ballroom 2

Moderator: Janice Hollindale, Bond University, Australia

FINANCIAL ANALYSTS’ SPIRITUALITY, SOCIAL CONSCIOUSNESS, AND SOCIALLY RESPONSIBLE INVESTING DECISIONS

Ahmad Usman Shahid, Canterbury Institute of Management, Australia
Hafiza Sobia Tufail, COMSATS University Islamabad, Vehari, Pakistan
Aimen Ismail, University of the Punjab, Lahore, Pakistan
Waqas Baig, University of the Punjab, Lahore, Pakistan
Jawad Shahid, University of the Punjab, Lahore, Pakistan

SUSTAINABILITY IN GERMAN BUSINESS STUDIES: EUGEN SCHMALENBACH AND CORPORATE SOCIAL RESPONSIBILITY

Deike Pottebaum, FernUniversität in Hagen, Germany

SESSION 5(C): “DIGITAL TECHNOLOGY ISSUES”

Promenade Room

Moderator: Tim Hasso, Bond University, Australia

A STUDY ON CHINESE-STYLE MANAGEMENT FOR DIGITAL TRANSFORMATION — IN SEARCH OF THE SOURCE OF HUAWEI'S OPEN INNOVATION

Takao Nomakuchi, Chuo University, Japan

AN APPROACH TO CONTINUOUS ASSURANCE IN A DIGITAL ECONOMY USING THE METHODS TO IMPROVE SOFTWARE DESIGN DEPENDABILITY

Aki Tomita, Toyo University, Japan

THE ADOPTION OF BLOCKCHAIN TECHNOLOGY ON COMPANY’S INTERNAL CONTROL SYSTEM: CASE STUDY OF SALES AND PURCHASING CYCLE

Roni Padliansyah, National Yunlin University of Science and Technology, Taiwan, R.O.C.
Yu-Cheng Lin, National Yunlin University of Science and Technology, Taiwan, R.O.C.
An-Shun Cheng, National Yunlin University of Science and Technology, Taiwan, R.O.C.

SESSION 5(D): “RESEARCH FORUM –FINANCIAL ACCOUNTING AND MANAGEMENT ISSUES”

Executive Lounge

Moderator: Fernando Parra, California State University, Fresno, U.S.A.

AN ANALYSIS OF THE DISCURSIVE MODEL OF INSTITUTIONALIZATION APPLIED TO ACCOUNTING

Luciano Gomes dos Reis, State University of Londrina – UEL, Brazil

GENDER POLICY, MASCULINE CULTURE, AND CORPORATE DISCLOSURE

Junjian Gu, University of Tsukuba, Japan

12:15 p.m. – 1:45 p.m. LUNCHEON

Catch Restaurant

Host: Shu Lin, California State University, Fresno, U.S.A.

PRESENTATION OF VERNON ZIMMERMAN BEST PAPER AWARDS



Presenters:

Shu Lin, Best Paper Award Chair, California State University, Fresno, U.S.A.

Simon Ho, Best Paper Award Member, The Hang Seng University of Hong Kong, Hong Kong

Susela Devi K. Suppiah, Best Paper Award Member, Sunway University, Malaysia

2:00 p.m. – 3:30 p.m. CONCURRENT SESSIONS

SESSION 6(A): “WHISTLEBLOWING ISSUES & SOCIAL RESPONSIBILITY” Ballroom 1

Moderator: Tatyana Ryabova, California State University, Fresno, U.S.A.

WHISTLEBLOWING IN FAMILY FIRMS: THE EFFECTS OF CONNECTION POWER AND JUSTICE DYNAMICS

Tim Hasso, Bond University, Australia

Clarisse Lafleur, Bond University, Australia

Francesco Barbera, Toronto Metropolitan University, Canada

INSTITUTIONALIZING “DIVIDUALS” AND RESPONSIBILITY OF SOCIAL MEDIA PLATFORMS

Hiroshi Yamaguchi, Komazawa University, Japan

SESSION 6(B): “MANAGEMENT ACCOUNTING AND EDUCATION ISSUES” Ballroom 2

Moderator: Hideaki Sakawa, Nagoya City University, Japan

RELATIONSHIP BETWEEN LEADERSHIP AND MANAGEMENT CONTROL SYSTEMS AND ITS IMPACT ON FINANCIAL PERFORMANCE: A SURVEY OF EMPLOYEES IN JAPANESE FIRMS

Noriaki Oku, Tokyo International University, Japan

DEGREE OF MANAGERIAL CONFIDENCE AND DISCRETIONARY EXPENSE ADJUSTMENTS

Koreyoshi Seki, Asia University, Japan

Koji Terashima, Chiba University of Commerce, Japan

Makoto Tsukahara, Komazawa University, Japan

REQUIRED DEPTH OF ENTERPRISE RISK MANAGEMENT KNOWLEDGE FOR GRADUATING STUDENTS AS PERCEIVED BY ACCOUNTING PROFESSIONALS

Fernando Parra, California State University, Fresno, U.S.A.

Susan Henderson, California State University, Fresno, U.S.A.

Anoush Hakopyan, California State University, Fresno, U.S.A.

