



AFAANZ 2025 CONFERENCE PROGRAM

Correct at 1 June, subject to change

SUNDAY

1.00pm	First time AFAANZ Conference Attendees Meeting
1.30pm	President's Welcome & Welcome to country
1.45pm	Corporate Boards: New Thinking Renee Adams
3.00pm	Afternoon Tea
3.30pm	CA ANZ PLENARY
4.30pm	CA ANZ PANEL
6.00pm	Welcome Reception (sponsored by CAANZ)

MONDAY

	Le Grand 1	Le Grand 2	Lyon 1	Lyon 2	Concorde	Bastille 1	St Germain	Odeon
Concurrent without Discussants	Education	Governance	Financial Accounting	CSR	Audit	Behaviour Finance	Financial Accounting	History / Interdisciplinary
	Issues in Accounting Education I	Executive Attributes and Their Impact on Corporate Strategy, Reporting and Market Perceptions	Accounting Standards and Regulation	ESG Resilience in Global Uncertainty	Audit fee	Investment Behavior	Issues in Financial Accounting I	Accounting History & Interdisciplinary
8.30am	62 Foreign Accounting Faculty's Career Satisfaction: Evidence from Australia Prof Carla Wilkin	151 CEO Characteristics, Strategic Choice and Firm Success Dr thusitha Dissanayake	126 Insights from academic research on IFRS 9: A review of the literature Dr Zeting Zang	15 Resilience of Environmental, Social, and Governance (ESG) Bonds Amidst the Russia-Ukraine Geopolitical Crisis Dulani Jayasuriya	53 Firm-Level Cybersecurity Risk and Audit Pricing: International Evidence Dr Nhan Huynh	230 Comparative performance of U.S. sectoral Exchange Traded Funds Ernest Amankwah	114 Analyst Coverage, Royal Families and Firm Outcomes Bandar Alanazi	72 An exploratory study of post-disciplinary accountability: the drinking culture of Chinese accountants Dr Jingxue Xia
8.50am	181 Global Adoption of AI in Education: Insights from a Meta-Analysis across Countries Dr Saeed Askary	241 Clan Culture and Philanthropy Dr Xiaohua (Stephen) Wu	211 The impact of differentiated regulation on the accuracy and usefulness of financial reporting for charities: Evidence from New Zealand Dr Yen-Jung (Katie) Tseng	37 Geopolitical Risk and Firms' Eco-Innovation: International Evidence Mr Muhammad Saleem	109 Organisational virtue orientation disclosures and audit fees: Evidence from Australia Dr Vincent Bicudo de Castro	252 Equity Market Response to Carbon Neutrality: Evidence from China Dr Grace Lepone	295 War-Experienced CEO and Employment Stickiness Prof Ellie Chapple	228 Accounting transitions. A silk firm's bookkeeping between tradition and modernity (18th to 19th century) Assoc Prof Laura Maran
9.10am		360 Sports CEO and Corporate Hedging Dr Lirong Shi	326 Regulatory Changes and Quality of Corporate Information Disclosure Ms Youngnae Jun	186 Material and immaterial CSR disclosures: the disclosure tool for explaining and promoting during political uncertain times Ms Zhilin Xue	222 Challenges auditors face in conducting performance audits focused on organisational resilience in developing countries: The case of Samoa Dr Iki Mafi Uele	273 Effect of Mandatory Climate-Related Disclosure Regulation on Firms' Cost of Capital: International Evidence Thu Phuong Truong	299 Cyber Risk Contagion and Corporate Response: The Spillover Effects of Data Breaches on Tourism Industry Peers Bowen Xu	285 Financial Fraud and Accountability in Ancient Sri Lanka: A Forensic Accounting Perspective on the Kings' Period Ms Hiruni Rathwatta
Concurrent with Discussants	Education	Governance	Financial Accounting	CSR	Audit	Corp Finance	Management Acc	Asset Pricing
	Perspectives on accounting education	Institutional influences on corporate behaviour	Capital Market Participants	Carbon/Waste management	Current topics in Auditing	Firm Value	Issues in Management Accounting	Asset Pricing and Capital Market I
9.30am	87 Developing an accounting internship framework integrating theory and practice in accounting: An experiential learning perspective Jayasinghe Hewa Dulige	39 Whistleblowing and Regulatory Arbitrage in Labor: Accountants of Foreign Firms in the U.S. Assoc Prof Rencheng Wang	215 Constituency statutes and voluntary disclosure: Evidence from major customer identities Jackie Zeyang Ju	332 Carbon Interactivity on Twitter/X and firm value: Does it matter? Dr Ingrid Millar	312 The Impact of AI-Generated Audit Evidence on Auditor-Client Negotiations Ms Nithara Godewatta	79 Bridging the Gap: The Impact of Board-Management Commonality on Firm Value and Board Decision-Making Effectiveness Assoc Prof Shu-cing Peng,	8 Logic dynamics, institutional objects and accounting practices: insights from a religious organization Assoc Prof Paul Thambar	33 Valuation Effects of Winner-Picking and Coinsurance Internal Capital Allocation Practices, and the Contingent Role of Ownership Structure Assoc Prof Ching-Yuan Hsiao

10.00am	135 Accounting education research: perspective on agency Mr Amrinder Khosa	105 Corporate Governance and Accounting Decisions: International Evidence from Board Reforms and Goodwill Impairment Ms Zhirong Piao	137 Real Effects of the Government Subsidy Accounting Change: Evidence from a Natural Experiment Dr Wei Shi	348 Investigating the Effects of Firm-Level Waste Management on Bank Lending Decisions: Evidence from the US Syndicated Loan Market Dr Searat Ali	335 Enhancing the educative function of regulatory audit quality inspections Jean You	127 Seeing the Vision: How a Company's Sense of Purpose Drives Value Sandip Dhole	13 What is this thing called Controllability? Prof Wai Fong Chua	96 Long-run and short-run idiosyncratic stock volatilities and cross-section of option returns Mr Van Quoc Thinh Nguyen
10.30am	274 Skills, success, and society: Employer views about graduate accountants in the digital age Assoc Prof Meredith Tharaposs		338 Brokerage office diversity and analysts' forecast performance Yi (Ava) Wu	251 Legal Institutions and Corporate Carbon Emissions: Cross-country Evidence from the Establishment of Environmental Courts and Tribunals Prof Ping-Sheng Koh	158 The Value of Assurance and Expanded Disclosure of Blockchain Technology on Investors' Judgements Dr Abdifatah A. Haji	264 Does Remote Work Adaptation Work? Exploring Workplace Flexibility and Innovative Activities Assoc Prof Mia Pham	229 Metrics Vs Mindsets: How Institutional Logics Shape Performance Measurement And Entrepreneurial Support In Business Incubators Assoc Prof Laura Maran	133 OTC frictions in stressed markets: Evidence from a sovereign government bond market Prof Andrew Lepone
11.00am	Morning Tea							
11.30am	The Vanishing Fourth Estate: Public Interest Journalism, Media Disruption and the Future of Public Accountability Prof Clinton Free							
12.30pm	Lunch							
1.30pm	CPA Plenary							
Concurrent without Discussants	Governance	Financial Accounting	CSR	Audit	Asset Pricing	Management Acc	Interdisciplinary	Corp Finance
	Director Attributes and Boardroom Effectiveness	Disclosure & Reporting	Greenwashing	Audit Quality II	Asset Pricing and Capital Market II	Behavioural and performance management	Interdisciplinary Research	Green Finance II
2.30pm	1 Ability or Liability: How Director Financial Literacy Influences Monitoring Performance Dr Jackie Bettington	97 How are competitor and competition types related to disclosure content? : evidence from segment-level disclosure in Japanese firms Ms Yuriko Takahashi	303 Sweeping it under the Green Rug: The Link between Financial Misconduct and Greenwashing Md. Atiqur Rahman	207 The Impact of Audit Engagement Partner's Foreign Experience on Internal Control Weakness Disclosures in Multinational Corporations Mrs Yathra Mullage Chithrasheeli Gunaratne	345 ETF Ownership and Stock Price Fragility Dr Shunji Mei	198 The effect of competency and asset specificity on the outsourcing decision: An experimental study Yalin Han	239 Exploring the relationship between accounting and culture: A cultural field perspective. Prof Anil Narayan	94 Fertility Pressure and Corporate Innovation Dr Yifei Xia
	240 Corporate Cybersecurity Governance: The Role of Director IT Expertise in the Lifecycle of Cybersecurity Breaches Assoc Prof Chelsea Liu	102 Employment Protection and Financial Reporting Quality Dr Wanjia Zhao	324 The Colour Green in Sustainability Reports: Greenwashing or Institutionalisation? Dr Claire Cui	249 Auditors' Network Centrality and Audit Quality: Evidence from Auditors' Connections with Directors Harjinder Singh	279 The Value Relevance of Financial and Non-financial Information for Equity Crowdfunding Share Pricing Mr Tan Do	150 Performance measurement systems and improvisation Prof Chris Akroyd	245 Supply Chain Transparency: The Effect of Supply Chain Structure on Supply Chain Disclosure Mr Ajantha Velayutham	82 Does political uncertainty affect government-initiated corporate social responsibility? Evidence from China's poverty alleviation campaign Xi Rao

	334 Examining director financial literacy in not-for-profit organisations Dr Jackie Bettington	166 Operating Expense P&L Disaggregation: A Cross-Country Study of Determinants and Consequences Mr Mark Wallis	336 Green Deception: The Hidden Reality of India's FMCG Sector Dr Abdul Razeed	283 Do Audit Partner Rotation and Tenure Influence Accruals Quality: Evidence from Australia Dr Dale Fu	193 Semi-coskewness Asset Pricing Model Mr Jinze Li	346 Empirical Issues in Testing Complementarities within Management Control Systems Fiona Roeslim	248 From Waste to Value: Circular Economy - Driven Decision-Making for Domestic Waste in Greater Western Sydney Sarka Dvorakova	174 Do ESG Provisions in Executive Compensation Improve ESG performance Symbolically or Substantively? Zirong (Caffrey) Li
3.15pm	Afternoon Tea							
Concurrent with Discussants	Governance	AASB + AuASB Joint Session	Financial Accounting	CSR	Audit	Finance	CSR	Accounting & Technology
	Incentives, Contracts, and Innovation		Financial Reporting and Scrutiny	Issues in CSR	Audit quality I	Current issues in Finance	Reporting Quality	Contemporary topics in technology
3.45pm	272 Information Asymmetry, Expropriation Risks, and Executive-to-Firm Matches Mr Andrew Ferguson		51 Public Scrutiny and Earnings Management Wanyun Li	259 Misconduct and misallocation: How corporate violations exacerbate investment inefficiency Mr Pappu Kumar Dey	4 The Choice of Big-4 Auditors, Tax Avoidance and Earnings Management: Evidence from Australian Firms Mr Adam Arian	20 Does Trade Secret Protection Spur Human Capital Investment? Evidence from the Inevitable Disclosure Doctrine Dr Zhangfan Cao	308 Determinants of the quality of sustainability reporting in the electricity industry: A global perspective Prof Zahirul Hoque	41 Bridging differences in cyber risk assessment by cyber security managers and internal auditors through boundary work Assoc Prof Sergeja Slapnicar
4.15pm	310 Executive-Employee Pay Gap and Labour Investment Efficiency: Evidence from China Dr Xuan Sean Sun		216 Dare to Say No? Externalities of Employee Employment Protection on Financial Misreporting Jackie Zeyang Ju,	152 Freedom of Information and Corporate Pollution Assoc Prof Hunghua Pan	55 Does audit committee upskilling increase audit effort? Prof Tom Scott	64 Protecting Brands, Promoting Payouts: How Trademark Protection Law Shapes Corporate Dividend Policy Feida Zhang	318 Follow the Money: Modern Slavery Reporting Practices by Financial Services Entities Shakoor Ahmed	90 Visual Disclosure and Attention: Evidence From IPO Ms Mv Shivaani
4.45pm	342 Venture Capital Contract Design and Innovation Mr Chris (chunhong) Zhang		301 You Are Being Targeted: Board and Auditor Networks and SEC Comment Letters Dr Yi-Hung (Jerry) Lin	306 The quality of sustainability reporting in the electricity industry from a global perspective Dr Mohammad Islam Biswas	288 The Disclosure and Consequences of Auditors' Opinion on Other Information: Evidence from Australia Dr Dale Fu	66 The Investment Triad: How Information, Sources, and Investor Traits Influence Equity Crowdfunding Decisions Mrs Mohsina Akter	341 Evaluating Integrated Reporting Quality (IRQ): A comprehensive measure Prof Peter carey	160 The Effect of Social Media Trending on Traditional Media Coverage Assoc Prof Yun Lou
Concurrent without Discussants	CSR	Financial Accounting	CSR	Audit	Corp Fin	Taxation	Accounting & Technology	CSR
	Governance and CSR	Disclosure I	CSR in China	Current issues in Auditing III	Corporate Finance III	Accounting & Tax	Technology and markets II	ESG Spillovers and Stakeholder Influence
5.15pm	131 Compensation Incentives and the Effect of Chief Sustainability Officers Dr Jonathan Black	16 Voluntary Disclosure Under Idiosyncratic Uncertainty Dr Qirong Song	122 Pastoral Power, Confession and CSR reporting Dr Lina Xu	171 Audit Under Pressure: Pandemic-Induced Shifts in Team Dynamics and Resource Allocation	125 Peer Effects in Stock Repurchases Mr Mingyang Xu	290 From Accounting to Taxation: Can Cash Flows Information Predict Tax Revenues?	213 From human hands to machine minds: Financing AI-driven entrepreneurship in	18 The Impact of Firms' Attention to Suppliers' Social Performance on Banks' Lending Decisions: The

				Dr Sarowar Hossain		Cross-Country Evidence Mr Indra Tumbelaka	reward-based crowdfunding Mr Zirui Song	Mediating Role of Firms' Reputation Mrs Tayyaba Rasheed Ahmed
5.30pm	17 Connectivity and Boundaries of Climate-related disclosures in Annual Reports Dr Prerana Agrawal, Lyndie Bayne	58 The effect of widening price limits on financial reporting quality: Evidence from the ChiNext market Dr Sun Liu	255 State Ownership, Managerial Political Ties and ESG Performance: Evidence from China Ms Jing Shi	354 Exploring the Role of Talent Development in Enhancing Firm Performance: Insights from Nordic Countries Sobhith Matheu Jose	235 The Role of M&A Advisors in Fire Sales: Evidence from the Target Premiums Ms Yusha Gu, Assoc Prof YING MAO	322 Navigating Reputational Risk: Peer Firm Disclosure Response to Corporate Tax Incidents Dr Md Amir Hossain	190 The Impact of Artificial Intelligence Capability on Market Value Dr Md Amir Hossain	80 Analyst Coverage Overlaps and CSR Similarity Ms Zhiyu Zheng
5.45pm	159 Unpacking Modern Slavery in Research: Definition, Operationalisations, and Intellectual Linkages Prof Charl de Villiers	294 Too High to Make It Right: Marijuana Liberalization and Financial Misreporting Assoc Prof Ting-Chiao (Joey) Huang	355 The Spillover Effect of Chinese State-owned Enterprises' Corporate Social Responsibility Mandate on Mutual Funds' Responsible Investment Wei Cui	298 The Heterogeneous Impact of Audit Committee Governance Quality on Corporate Debt Financing Costs in China: An Ownership and Industry Perspective Dr Diandian Ma	108 Brand Capital and Share Repurchases Mr Jabr Ahmad J Aljabr	182 Social Trust, Big-4 Auditors, and Tax Evasion: Evidence from Contemporary China Brian Mo LAM		56 Artificial Intelligence Driven Responsible Green Finance Dr Chao Xing

TUESDAY

	<i>Le Grand 1</i>	<i>Le Grand 2</i>	<i>Lyon 1</i>	<i>Lyon 2</i>	<i>Concorde</i>	<i>Bastille 1</i>	<i>St Germain</i>	<i>Odeon</i>
	Governance	Financial Accounting	CSR	Education	Corp Fin	Financial Accounting	Public Sector / Not for Profit	CSR
Concurrent without Discussants	Corporate Culture, Information Environment and Executive Alignment	Contemporary Issues in Corporate Disclosure I	CSR Reporting Quality	Issues in Accounting Education II	Risk Management	Value relevance and valuation	Accountability	Climate Risk, Governance, and Corporate Communication
8.30am	113 The Effects of Corporate Culture on the Cost of Equity Capital Mrs Suzona Asad	196 Corporate Annual Filings and Distance to Default: Does Readability Matter? Dr Sohanur Rahman	175 Machine Learning Approaches in Forecasting Biodiversity Disclosures Dr Nurul Alam	168 Does Student Characteristics Matter for Research Success in Accounting & Finance Undergraduates? Evidence From an Emerging Economy Mrs Dilini Dissanayake	176 Political risks and corporate financial assets Prof Kyojik Song	233 The Effect of Reputation on Firm Valuation Assoc Prof Andrew Jackson	70 Emotion-Embedded Accountability: Account Giving and Catharsis on Social Media Dr Yuki Zhengqi Guo	144 Do Family Firms Walk the Talk? Global Insights into Carbon-Washing Dr Ella Xu
8.50am	132 Reputation Management Around Allegations of Misconduct: Evidence from Publicly-Reported Whistleblowing Complaints Mr Yige Guo	202 The Effects of Cybersecurity Breach Disclosures on Analyst Forecast Measures Ms Szu-Wei (Stella) Yu	224 The Effects of Mandatory Sustainability Reporting on Banks' Lending Decisions: Evidence from Loan Portfolio Analysis Mr Indra Tumbelaka	280 The snowballing benefits of a novel gratitude intervention with accounting students Lyn Daff,	309 The effect of peer information environment on stock price crash risk Dr Ying Kai Yap	316 Value relevance of Integrated Reporting Asma Yousuf	124 Ethnic Performing Arts in the Spotlight: The Challenges of Upholding Accountability Dr Sureshchandra Ramachandra	28 Shareholder litigation and carbon emissions Assoc Prof Kriengkrai Boonlert-u-thai
9.10am	260 Chief Executive Officer (CEO) Tenure and Analyst Forecast Properties: Evidence from Australia Abstract Musaed Abdulaziz Alsultan	30 Recognizing non-compete clauses as intangible assets: A step towards putting human capital on the balance sheet Prof Tom Scott	331 The Effect of Carbon Emission Intensity Changes on Environmental Reporting Readability: Insights from Variations in Strategic Reporting Quality in the UK Mr Furqan Shah	323 Accounting for the duality and the Communism: Immaterial Labour in Chinese Universities Dr Joe Chao REN	49 Forward guidance and interest rate pass-through: Evidence from New Zealand Siyi WANG	325 The value relevance of Quarterly Reporting for Listed Firms in Sri Lanka Dona Ganeesha Priyangika Kaluarachchi	232 Judging Political Performance: Government-Citizen Assessment Of Local Government Failure Assoc Prof Laura Maran	36 Director Climatic Disaster Experience and Corporate Climate Risk Disclosure Assoc Prof Erik Wang
	Governance	Financial Accounting	CSR	Education	CSR	Management Acc	Financial Accounting	Audit
Concurrent with Discussants	Board characteristics and firm outcome	Accounting and Stakeholders	Issues in ESG	Approaches to learning	Market Impacts of ESG	Issues in management accounting	Information and Capital Market Consequence	Current issues in Auditing I
9.30am	77 Common Ownership Networks and Board Gender Diversity Dr Calvin J. Chiou	26 Customer Political Sentiment and Supplier Relationship-Specific Investments Mr Po-hsiang Yu	284 Gender Diversity and Scenario Analysis Le Luo	50 Toward sustainability in accounting education: A reflective journey on producing interview-based podcasts Dr Thuy Thanh Tran	194 Net Zero Emission Target Adoption as Market Signal: How Investors Screen Non-financial Targets Mr Shah Md Taha Islam	217 The Effects of Asymmetric Cost Behavior on Corporate Environmental Commitments and Actions Jackie Zeyang Ju	29 The Role of Fact-Checkers in Capital Markets Ms Yuan Zhao	142 Learning from Client Bankruptcies: How Auditors' Experience Shapes Fees and Quality Mr Md Mustafizur Rahaman

10.00am	138 Director Compensation Duration and Corporate Short-Termism Ms Shuying Wu	120 Customer Internal Control Weaknesses and Management Revenue Forecast Austin Cai, Professor Steven Cahan, Professor Lily Chen	302 Do ESG become a corporate greenwashing strategy in decarbonization Dr Jingduan Li	219 What lies beneath: The stigmatisation of international accounting students as surface learners Dr Tasneem Mohammed	238 Analysis of Regulatory Quality and Dynamic Correlations of Stock Markets: A Panel Approach Ms Sama Haddad	353 A qualitative investigation of the sustainability management control (SMC) package of a large ocean-based company in Australia Mrs Chandima Jeewanthi Hapu Achchige	214 The Plain English Mandate and Ex ante Uncertainty: Evidence from Initial Public Offerings Dr Kevin Thai	83 Real effects of Joint Audits of Banks Sriniwas Mahapatro
10.30am	153 CEO origin and environmental performance of the firm Dr Dongyue (Tracy) Yang	130 The Financial Cost of Social Unrest: Evidence from Small Business Borrowing Ms Shufan Rao	177 When I Know Your Taste: Retail Customers' Environmental Preferences and Firm Pollution Dr Mengjie Yang	287 Understanding the role of personality when learning accounting Nicola Beatson	359 The Contagion Effect of CSR Restatements: The Role of Restatement Proximity to Financial Information Dr John CW Ko	195 Machines vs. Humans: The Effect of Artificial Intelligence Feedback on Employee Behavior and Performance Dr Mohammad Islam Biswas	269 SPACs and Risk Factor Disclosures Ms Yu-Fang Chu	327 The Effectiveness of the UK's Viability Statement in Providing Early Warning Signs of Corporate Distress Dr Ruizhe Wang,
11.00am	Morning Tea							
	Education Panel	Governance	Financial Accounting	CSR	Audit	Corp Fin	CSR	CSR
Concurrent without Discussants		Corporate Governance I	Issues in Financial Accounting II	Carbon Disclosure & Accounting	Audit quality III	Corporate Finance II	Sustainability assurance	Topics in CSR II
11.30am		258 Do Internal Trading Policies Mitigate Rent Extraction by Insiders Dr Katherine Uylangco	61 Employee Health and Financial Reporting Quality Dr Truc (Peter) Do	157 Firm Value Consequences of Carbon Emissions and Carbon Reduction Targets: Evidence from Australia Dr Pramila Shrestha	, 101 Managerial Going Concern Disclosure and Earnings Management: Evidence from ASU 2014-15 Assoc Prof Chelsea Liu	44 Monetary Policy and Shadow Banking Activities: Evidence from China Fang Hu	43 Beyond Compliance: Implications of the Institutional Environment for Clients' Decisions of Sustainability Assurance Ms Meng Guo	231 Adoption of Gender Equality and Social Inclusion Reporting in STEM Based Companies: Personal, Socio-environmental and Behavioral Determinants of Managerial Perceptions and Challenges Thilini Cooray
11.50am		357 Board Structure, Intellectual Capital, Cost of Capital, and Firm Performance: A Path Analysis Model Assoc Prof Ousama Anam	226 Taking Risks, Playing with Numbers: The relationship Between Gambling Culture and Accounting Conservatism Dr Tairan (Kevin) Huang	209 To shift or not to shift, that is the question' - the carbon shifting dilemma Prof Chris Van Staden	165 Good News and Audit Opinion: Evidence from China Chen Bu	57 Family's promise: Evidence from contingent contract fulfillment in M&As Assoc Prof Ge Yang,	95 Audit committee attributes and financially material sustainability reporting: An emerging market evidence Mr Abdullahi Ado Bala	148 How Does Social Trust Shape Corporate Greenwashing in a Weak Institution? Evidence from China Mr Wei Cai
12.10pm		189 Does independence fade through time? The Impact of Long-Tenured Independent Directors on Firm	117 The Role of Capital Expenditure in Innovation Investments: Insights from High-Tech Industries	221 Scope 3 GHG disclosure from oil and gas in the Net Zero world Prof Maretno Harjoto	365 Do partners Compromise Audit Quality due to Consulting Revenue Incentives? New Insights from	199 Risky Customer Disclosure and IPO Decisions: Insights from Customer Name Entity in Prospectus Dr Yanlin Li	112 Sustainability Assurance Quality: Influences and Consequences Ms Hanyi Xu	362 Supply Chain Engagement Strategies in Setting and Achieving Climate Change Science-based

		Sustainability Performance Dr Augustine Donkor	Xiaotong Deng		Hierarchical Linear Modeling. Pamela Kent			Targets: an Agency Theory Perspective Assoc Prof Binh Bui
12.30pm	Lunch							
Concurrent with Discussants	Governance	Financial Accounting	Audit	Public Sector/NFP	Corporate Finance	Management Acc	Audit	CSR
	Corporate leadership and decision-making	Accounting and debt	Current issues in Auditing II	Public and Third Sector Accountability and Sustainability	Green Finance I	Case study and performance management	Audit market I	Sustainability and Supply Chain
1.30pm	297 STEM Expertise in Australian Boardrooms: Trends and Impact on Firm Outcomes Dr Natalie Elms	3 Bank Monitoring of Borrowers and Borrowers' Investment Efficiency: Evidence from the Switch to the Expected Credit Loss Model Dr Muhabie Mekonnen Mengistu	200 Take Actions in Advance: Inquiry Letters and Audit Firm Internal Governance Shun Xu	236 SDG reporting by Austrian and New Zealand SOEs Prof Nives Botica Redmayne	121 Climate Regulatory Risks, Green-Skilled Labor, and Corporate Employment Decisions Dr Jiayi Zheng	257 A Performance Evaluation of the Use of Telehealth in a Hospital Setting: Impact of User Perceptions Sharlene Biswas	99 Brain Drain or Brain Gain? Non-Big 4 Audit Quality after the Big 4's Entry to Local Audit Markets Assoc Prof Like Jiang	317 Exploring Innovation in CSR Practice: Carbon-Water Synergistic Management and Performance Dr Jingduan Li
2.00pm	67 CEO Education from Internationally Ranked Universities and Ethics Disclosures Prof John Nowland	118 Accounting for Private Finance Initiatives and Loan Spreads: Evidence from the U.K. Dr Demi Chung,	328 Investigating the influence of auditor characteristics on audit budget ratcheting Dr Sarowar Hossain	11 Revisiting the circular economy: a case study of waste governance in Northern Australia Dr Ellie Norris	347 Green Innovation In Asean-6: Does Digitalisation and Intellectual Capital Matter? Mrs Ferina Nurlaily,	314 Employee perceptions of employee recognition programs: Evidence from a case study Assoc Prof Christo Karuna	315 Peer Effects on Choice of Auditor Reputation: Evidence from Quasi-experiments Prof Simon Fung	156 Impact of ESG linked compensation on Sustainable Supply Chain Performance: An International Evidence Mr Ahmed Talaat Mohamed Shokr
2.30pm	155 Emotional shifts in earnings conference calls and investor reactions Dr Diniithi Ranasinghe	69 Does ASC 842 increase the usefulness of Balance Sheet? Evidence from private debt markets Jiayin Li	281 Interpretations and Compliance of Key Audit Matter Disclosures in European Firms Ms Lay Huay Yeap	227 A Shared Approach to Third Sector Reporting Dr Simona Scarparo	352 Director Job Security and Corporate Environmental Policies Kelvin Jui Keng Tan	344 Management control, target setting and target attainment - GHG Emission Targets in Higher Education Institutions Paul Brown	84 Audit Office Labor Market Proximity: Balancing Labor Market and Audit Market Dr Tien-Wei Hwang	188 The Effect of Customer Demand for Carbon Disclosures along Supply Chains Jin Deng
3.00pm	Afternoon Tea							
Concurrent without Discussants	MYOB Panel	Governance	Financial Accounting	CSR	Audit	Corporate Finance	Management Acc	CSR
		Corporate Governance II	Accounting and Government	CSR in Emerging Economies	Key Audit Matters	Current issues in Finance	Management Accounting and sustainability	ESG Strategy, Tax, and Assurance Dynamics
3.30pm		361 When Subordinate Executives Matter: Internal Governance and Carbon Emissions Dr Jamshed Iqbal	2 Does State Surveillance Benefit a Firm's Internal Control? Dr Tao Chen	179 Corporate Social Responsibility and Investor Sentiment: Evidence from Emerging Markets Dr Choirunnisa Arifa	140 Evolution of Key Audit Matters in China Ms Jingjing(Elie) Zhang,	22 Whistleblowing Allegations and Payout Policy Mr Timothy Estreich	146 Regulatory Uncertainties and Emissions Management Strategies Dr Jayanthi Kumarasiri	34 Tax Planning Under Pressure: The Impact of Carbon Management Post-Paris Agreement Ms Sistine Sun
3.50pm		275 Chair-CEO Age Dissimilarity and Annual Report Tone - Evidence from China Mr Qida Hu	7 The Intergovernmental Fiscal System and Local Firms Accounting Choices Prof Travis Chow	191 Addressing Environmental Challenges through Mandatory Sustainability Reporting: The Indonesian Context	244 Do key audit matters affect the timing of audit reports? Some international evidence on the moderating role	92 Biodiversity Risk and Dividend Payouts Dr Christiana Osei Bonsu,	169 Walking a Fine Line: Strategic Deviation and Corporate Climate Risk Disclosure Mrs Ummara Fatima	48 The dark side of CSR: Moral licensing effect of CSR assurance on prosocial firms' subsequent misconduct Mr Chen Li

