



**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

	<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>
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	<b>62</b> Foreign Accounting Faculty's Career Satisfaction: Evidence from Australia <b>Prof Carla Wilkin</b>	<b>151</b> CEO Characteristics, Strategic Choice and Firm Success <b>Dr thusitha Dissanayake</b>	<b>126</b> Insights from academic research on IFRS 9: A review of the literature <b>Dr Zeting Zang</b>	<b>15</b> Resilience of Environmental, Social, and Governance (ESG) Bonds Amidst the Russia-Ukraine Geopolitical Crisis <b>Dulani Jayasuriya</b>	<b>53</b> Firm-Level Cybersecurity Risk and Audit Pricing: International Evidence <b>Dr Nhan Huynh</b>	<b>230</b> Comparative performance of U.S. sectoral Exchange Traded Funds <b>Ernest Amankwah</b>	<b>114</b> Analyst Coverage, Royal Families and Firm Outcomes <b>Bandar Alanazi</b>	<b>72</b> An exploratory study of post-disciplinary accountability: the drinking culture of Chinese accountants <b>Dr Jingxue Xia</b>
8.50am	<b>181</b> Global Adoption of AI in Education: Insights from a Meta-Analysis across Countries <b>Dr Saeed Askary</b>	<b>241</b> Clan Culture and Philanthropy <b>Dr Xiaohua (Stephen) Wu</b>	<b>211</b> The impact of differentiated regulation on the accuracy and usefulness of financial reporting for charities: Evidence from New Zealand <b>Dr Yen-Jung (Katie) Tseng</b>	<b>37</b> Geopolitical Risk and Firms' Eco-Innovation: International Evidence <b>Mr Muhammad Saleem</b>	<b>109</b> Organisational virtue orientation disclosures and audit fees: Evidence from Australia <b>Dr Vincent Bicudo de Castro</b>	<b>252</b> Equity Market Response to Carbon Neutrality: Evidence from China <b>Dr Grace Lepone</b>	<b>295</b> War-Experienced CEO and Employment Stickiness <b>Prof Ellie Chapple</b>	<b>228</b> Accounting transitions. A silk firm's bookkeeping between tradition and modernity (18th to 19th century) <b>Assoc Prof Laura Maran</b>
9.10am		<b>360</b> Sports CEO and Corporate Hedging <b>Dr Lirong Shi</b>	<b>326</b> Regulatory Changes and Quality of Corporate Information Disclosure <b>Ms Youngnae Jun</b>	<b>186</b> Material and immaterial CSR disclosures: the disclosure tool for explaining and promoting during political uncertain times <b>Ms Zhilin Xue</b>	<b>222</b> Challenges auditors face in conducting performance audits focused on organisational resilience in developing countries: The case of Samoa <b>Dr Iki Mafi Uele</b>	<b>273</b> Effect of Mandatory Climate-Related Disclosure Regulation on Firms' Cost of Capital: International Evidence <b>Thu Phuong Truong</b>	299 Cyber Risk Contagion and Corporate Response: The Spillover Effects of Data Breaches on Tourism Industry Peers <b>Bowen Xu</b>	<b>285</b> Financial Fraud and Accountability in Ancient Sri Lanka: A Forensic Accounting Perspective on the Kings' Period <b>Ms Hiruni Rathwatta</b>
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	<b>87</b> Developing an accounting internship framework integrating theory and practice in accounting: An experiential learning perspective <b>Jayasinghe Hewa Dulige</b>	<b>39</b> Whistleblowing and Regulatory Arbitrage in Labor: Accountants of Foreign Firms in the U.S. <b>Assoc Prof Rencheng Wang</b>	<b>215</b> Constituency statutes and voluntary disclosure: Evidence from major customer identities <b>Jackie Zeyang Ju</b>	<b>332</b> Carbon Interactivity on Twitter/X and firm value: Does it matter? <b>Dr Ingrid Millar</b>	<b>312</b> The Impact of AI-Generated Audit Evidence on Auditor-Client Negotiations <b>Ms Nithara Godewatta</b>	<b>79</b> Bridging the Gap: The Impact of Board-Management Commonality on Firm Value and Board Decision-Making Effectiveness <b>Assoc Prof Shu-cing Peng,</b>	<b>8</b> Logic dynamics, institutional objects and accounting practices: insights from a religious organization <b>Assoc Prof Paul Thambar</b>	<b>33</b> Valuation Effects of Winner-Picking and Coinsurance Internal Capital Allocation Practices, and the Contingent Role of Ownership Structure <b>Assoc Prof Ching-Yuan Hsiao</b>

10.00am	<b>135</b> Accounting education research: perspective on agency <b>Mr Amrinder Khosa</b>	<b>105</b> Corporate Governance and Accounting Decisions: International Evidence from Board Reforms and Goodwill Impairment <b>Ms Zhirong Piao</b>	<b>137</b> Real Effects of the Government Subsidy Accounting Change: Evidence from a Natural Experiment <b>Dr Wei Shi</b>	<b>348</b> Investigating the Effects of Firm-Level Waste Management on Bank Lending Decisions: Evidence from the US Syndicated Loan Market <b>Dr Searat Ali</b>	<b>335</b> Enhancing the educative function of regulatory audit quality inspections <b>Jean You</b>	<b>127</b> Seeing the Vision: How a Company's Sense of Purpose Drives Value <b>Sandip Dhole</b>	<b>13</b> What is this thing called Controllability? <b>Prof Wai Fong Chua</b>	<b>96</b> Long-run and short-run idiosyncratic stock volatilities and cross-section of option returns <b>Mr Van Quoc Thinh Nguyen</b>
10.30am	<b>274</b> Skills, success, and society: Employer views about graduate accountants in the digital age <b>Assoc Prof Meredith Tharapos</b>		<b>338</b> Brokerage office diversity and analysts' forecast performance <b>Yi (Ava) Wu</b>	<b>251</b> Legal Institutions and Corporate Carbon Emissions: Cross-country Evidence from the Establishment of Environmental Courts and Tribunals <b>Prof Ping-Sheng Koh</b>	<b>158</b> The Value of Assurance and Expanded Disclosure of Blockchain Technology on Investors' Judgements <b>Dr Abdifatah A. Haji</b>	<b>264</b> Does Remote Work Adaptation Work? Exploring Workplace Flexibility and Innovative Activities <b>Assoc Prof Mia Pham</b>	<b>229</b> Metrics Vs Mindsets: How Institutional Logics Shape Performance Measurement And Entrepreneurial Support In Business Incubators <b>Assoc Prof Laura Maran</b>	<b>133</b> OTC frictions in stressed markets: Evidence from a sovereign government bond market <b>Prof Andrew Lepone</b>
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	<b>Governance</b>	<b>Financial Accounting</b>	<b>CSR</b>	<b>Audit</b>	<b>Asset Pricing</b>	<b>Management Acc</b>	<b>Interdisciplinary</b>	<b>Corp Finance</b>
	<b>Director Attributes and Boardroom Effectiveness</b>	<b>Disclosure &amp; Reporting</b>	<b>Greenwashing</b>	<b>Audit Quality II</b>	<b>Asset Pricing and Capital Market II</b>	<b>Behavioural and performance management</b>	<b>Interdisciplinary Research</b>	<b>Green Finance II</b>
2.30pm	<b>1</b> Ability or Liability: How Director Financial Literacy Influences Monitoring Performance <b>Dr Jackie Bettington</b>	<b>97</b> How are competitor and competition types related to disclosure content? : evidence from segment-level disclosure in Japanese firms <b>Ms Yuriko Takahashi</b>	<b>303</b> Sweeping it under the Green Rug: The Link between Financial Misconduct and Greenwashing <b>Md. Atiqur Rahman</b>	<b>207</b> The Impact of Audit Engagement Partner's Foreign Experience on Internal Control Weakness Disclosures in Multinational Corporations <b>Mrs Yathra Mullage Chithrasheeli Gunaratne</b>	<b>345</b> ETF Ownership and Stock Price Fragility <b>Dr Shunji Mei</b>	<b>198</b> The effect of competency and asset specificity on the outsourcing decision: An experimental study <b>Yalin Han</b>	<b>239</b> Exploring the relationship between accounting and culture: A cultural field perspective. <b>Prof Anil Narayan</b>	<b>94</b> Fertility Pressure and Corporate Innovation <b>Dr Yifei Xia</b>
	<b>240</b> Corporate Cybersecurity Governance: The Role of Director IT Expertise in the Lifecycle of Cybersecurity Breaches <b>Assoc Prof Chelsea Liu</b>	<b>102</b> Employment Protection and Financial Reporting Quality <b>Dr Wanjia Zhao</b>	<b>324</b> The Colour Green in Sustainability Reports: Greenwashing or Institutionalisation? <b>Dr Claire Cui</b>	<b>249</b> Auditors' Network Centrality and Audit Quality: Evidence from Auditors' Connections with Directors <b>Harjinder Singh</b>	<b>279</b> The Value Relevance of Financial and Non-financial Information for Equity Crowdfunding Share Pricing <b>Mr Tan Do</b>	<b>150</b> Performance measurement systems and improvisation <b>Prof Chris Akroyd</b>	<b>245</b> Supply Chain Transparency: The Effect of Supply Chain Structure on Supply Chain Disclosure <b>Mr Ajantha Velayutham</b>	<b>82</b> Does political uncertainty affect government-initiated corporate social responsibility? Evidence from China's poverty alleviation campaign <b>Xi Rao</b>

	<b>334</b> Examining director financial literacy in not-for-profit organisations <b>Dr Jackie Bettington</b>	<b>166</b> Operating Expense P&L Disaggregation: A Cross-Country Study of Determinants and Consequences <b>Mr Mark Wallis</b>	<b>336</b> Green Deception: The Hidden Reality of India's FMCG Sector <b>Dr Abdul Razeed</b>	<b>283</b> Do Audit Partner Rotation and Tenure Influence Accruals Quality: Evidence from Australia <b>Dr Dale Fu</b>	<b>193</b> Semi-coskewness Asset Pricing Model <b>Mr Jinze Li</b>	<b>346</b> Empirical Issues in Testing Complementarities within Management Control Systems <b>Fiona Roeslim</b>	<b>248</b> From Waste to Value: Circular Economy - Driven Decision-Making for Domestic Waste in Greater Western Sydney <b>Sarka Dvorakova</b>	<b>174</b> Do ESG Provisions in Executive Compensation Improve ESG performance Symbolically or Substantively? <b>Zirong (Caffrey) Li</b>	
3.15pm	Afternoon Tea								
Concurrent with Discussants	<b>Governance</b>	<b>AASB + AuASB Joint Session</b>	<b>Financial Accounting</b>	<b>CSR</b>	<b>Audit</b>	<b>Finance</b>	<b>CSR</b>	<b>Accounting &amp; Technology</b>	<b>Taxation</b>
	<b>Incentives, Contracts, and Innovation</b>		<b>Financial Reporting and Scrutiny</b>	<b>Issues in CSR</b>	<b>Audit quality I</b>	<b>Current issues in Finance</b>	<b>Reporting Quality</b>	<b>Contemporary topics in technology</b>	<b>Taxation I</b>
3.45pm	<b>272</b> Information Asymmetry, Expropriation Risks, and Executive-to-Firm Matches <b>Mr Andrew Ferguson</b>		<b>51</b> Public Scrutiny and Earnings Management <b>Wanyun Li</b>	<b>259</b> Misconduct and misallocation: How corporate violations exacerbate investment inefficiency <b>Mr Pappu Kumar Dey</b>	<b>4</b> The Choice of Big-4 Auditors, Tax Avoidance and Earnings Management: Evidence from Australian Firms <b>Mr Adam Arian</b>	<b>20</b> Does Trade Secret Protection Spur Human Capital Investment? Evidence from the Inevitable Disclosure Doctrine <b>Dr Zhangfan Cao</b>	<b>308</b> Determinants of the quality of sustainability reporting in the electricity industry: A global perspective <b>Prof Zahirul Hoque</b>	<b>41</b> Bridging differences in cyber risk assessment by cyber security managers and internal auditors through boundary work <b>Assoc Prof Sergeja Slapnicar</b>	<b>19</b> Taxation Digitalization, Earnings Management Trade-off and Firm Value: Evidence from Golden Tax Phase III <b>Prof Ling Mei Cong</b>
4.15pm	<b>310</b> Executive-Employee Pay Gap and Labour Investment Efficiency: Evidence from China <b>Dr Xuan Sean Sun</b>		<b>216</b> Dare to Say No? Externalities of Employee Employment Protection on Financial Misreporting <b>Jackie Zeyang Ju,</b>	<b>152</b> Freedom of Information and Corporate Pollution <b>Assoc Prof Hunghua Pan</b>	<b>55</b> Does audit committee upskilling increase audit effort? <b>Prof Tom Scott</b>	<b>64</b> Protecting Brands, Promoting Payouts: How Trademark Protection Law Shapes Corporate Dividend Policy <b>Feida Zhang</b>	<b>318</b> Follow the Money: Modern Slavery Reporting Practices by Financial Services Entities <b>Shakoor Ahmed</b>	<b>90</b> Visual Disclosure and Attention: Evidence From IPO <b>Ms Mv Shivaani</b>	<b>42</b> Income-shifting arrangements of US multinational corporations and accounting reporting design <b>Mr Ahmed Almohaimeed,</b>
4.45pm	<b>342</b> Venture Capital Contract Design and Innovation <b>Mr Chris (chunhong) Zhang</b>		<b>301</b> You Are Being Targeted: Board and Auditor Networks and SEC Comment Letters <b>Dr Yi-Hung (Jerry) Lin</b>	<b>306</b> The quality of sustainability reporting in the electricity industry from a global perspective <b>Dr Mohammad Islam Biswas</b>	<b>288</b> The Disclosure and Consequences of Auditors' Opinion on Other Information: Evidence from Australia <b>Dr Dale Fu</b>	<b>66</b> The Investment Triad: How Information, Sources, and Investor Traits Influence Equity Crowdfunding Decisions <b>Mrs Mohsina Akter</b>	<b>341</b> Evaluating Integrated Reporting Quality (IRQ): A comprehensive measure <b>Prof Peter carey</b>	<b>160</b> The Effect of Social Media Trending on Traditional Media Coverage <b>Assoc Prof Yun Lou</b>	<b>333</b> Legitimisation of Voluntary Effective Tax Rates <b>Dr Pei-Jia Lum</b>
Concurrent without Discussants	<b>CSR</b>	<b>Financial Accounting</b>	<b>CSR</b>	<b>Audit</b>	<b>Corp Fin</b>	<b>Taxation</b>	<b>Accounting &amp; Technology</b>	<b>CSR</b>	
	<b>Governance and CSR</b>	<b>Disclosure I</b>	<b>CSR in China</b>	<b>Current issues in Auditing III</b>	<b>Corporate Finance III</b>	<b>Accounting &amp; Tax</b>	<b>Technology and markets II</b>	<b>ESG Spillovers and Stakeholder Influence</b>	
5.15pm	<b>131</b> Compensation Incentives and the Effect of Chief Sustainability Officers <b>Dr Jonathan Black</b>	<b>16</b> Voluntary Disclosure Under Idiosyncratic Uncertainty <b>Dr Qirong Song</b>	<b>122</b> Pastoral Power, Confession and CSR reporting <b>Dr Lina Xu</b>	<b>171</b> Audit Under Pressure: Pandemic-Induced Shifts in Team Dynamics and Resource Allocation	<b>125</b> Peer Effects in Stock Repurchases <b>Mr Mingyang Xu</b>	<b>290</b> From Accounting to Taxation: Can Cash Flows Information Predict Tax Revenues?	<b>213</b> From human hands to machine minds: Financing AI-driven entrepreneurship in	<b>18</b> The Impact of Firms' Attention to Suppliers' Social Performance on Banks' Lending Decisions: The	

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

## 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	<b>113</b> The Effects of Corporate Culture on the Cost of Equity Capital <b>Mrs Suzona Asad</b>	<b>196</b> Corporate Annual Filings and Distance to Default: Does Readability Matter? <b>Dr Sohanur Rahman</b>	<b>175</b> Machine Learning Approaches in Forecasting Biodiversity Disclosures <b>Dr Nurul Alam</b>	<b>168</b> Does Student Characteristics Matter for Research Success in Accounting & Finance Undergraduates? Evidence From an Emerging Economy <b>Mrs Dilini Dissanayake</b>	<b>176</b> Political risks and corporate financial assets <b>Prof Kyojik Song</b>	<b>233</b> The Effect of Reputation on Firm Valuation <b>Assoc Prof Andrew Jackson</b>	<b>70</b> Emotion-Embedded Accountability: Account Giving and Catharsis on Social Media <b>Dr Yuki Zhengqi Guo</b>	<b>144</b> Do Family Firms Walk the Talk? Global Insights into Carbon-Washing <b>Dr Ella Xu</b>
8.50am	<b>132</b> Reputation Management Around Allegations of Misconduct: Evidence from Publicly-Reported Whistleblowing Complaints <b>Mr Yige Guo</b>	<b>202</b> The Effects of Cybersecurity Breach Disclosures on Analyst Forecast Measures <b>Ms Szu-Wei (Stella) Yu</b>	<b>224</b> The Effects of Mandatory Sustainability Reporting on Banks' Lending Decisions: Evidence from Loan Portfolio Analysis <b>Mr Indra Tumbelaka</b>	<b>280</b> The snowballing benefits of a novel gratitude intervention with accounting students <b>Lyn Daff,</b>	<b>309</b> The effect of peer information environment on stock price crash risk <b>Dr Ying Kai Yap</b>	<b>316</b> Value relevance of Integrated Reporting <b>Asma Yousuf</b>	<b>124</b> Ethnic Performing Arts in the Spotlight: The Challenges of Upholding Accountability <b>Dr Sureshchandra Ramachandra</b>	<b>28</b> Shareholder litigation and carbon emissions <b>Assoc Prof Kriengkrai Boonlert-u-thai</b>
9.10am	<b>260</b> Chief Executive Officer (CEO) Tenure and Analyst Forecast Properties: Evidence from Australia Abstract <b>Musaed Abdulaziz Alsultan</b>	<b>30</b> Recognizing non-compete clauses as intangible assets: A step towards putting human capital on the balance sheet <b>Prof Tom Scott</b>	<b>331</b> The Effect of Carbon Emission Intensity Changes on Environmental Reporting Readability: Insights from Variations in Strategic Reporting Quality in the UK <b>Mr Furqan Shah</b>	<b>323</b> Accounting for the duality and the Communism: Immaterial Labour in Chinese Universities <b>Dr Joe Chao REN</b>	<b>49</b> Forward guidance and interest rate pass-through: Evidence from New Zealand <b>Siyi WANG</b>	<b>325</b> The value relevance of Quarterly Reporting for Listed Firms in Sri Lanka <b>Dona Ganeesha Priyangika Kaluarachchi</b>	<b>232</b> Judging Political Performance: Government-Citizen Assessment Of Local Government Failure <b>Assoc Prof Laura Maran</b>	<b>36</b> Director Climatic Disaster Experience and Corporate Climate Risk Disclosure <b>Assoc Prof Erik Wang</b>
	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	<b>77</b> Common Ownership Networks and Board Gender Diversity <b>Dr Calvin J. Chiou</b>	<b>26</b> Customer Political Sentiment and Supplier Relationship-Specific Investments <b>Mr Po-hsiang Yu</b>	<b>284</b> Gender Diversity and Scenario Analysis <b>Le Luo</b>	<b>50</b> Toward sustainability in accounting education: A reflective journey on producing interview-based podcasts <b>Dr Thuy Thanh Tran</b>	<b>194</b> Net Zero Emission Target Adoption as Market Signal: How Investors Screen Non-financial Targets <b>Mr Shah Md Taha Islam</b>	<b>217</b> The Effects of Asymmetric Cost Behavior on Corporate Environmental Commitments and Actions <b>Jackie Zeyang Ju</b>	<b>29</b> The Role of Fact-Checkers in Capital Markets <b>Ms Yuan Zhao</b>	<b>142</b> Learning from Client Bankruptcies: How Auditors' Experience Shapes Fees and Quality <b>Mr Md Mustafizur Rahaman</b>

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

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



				Ms Rahma Miranda	of audit quality and legal protection Mr Anojan Vickneswaran							
4.10pm		278 CFO expertise and financial statement comparability : International Evidence Dr Shawgat Kutubi	32 The Association between Poor Financial Reporting and Local Government Corruption: Evidence from Indonesia Fuad Rakhman	106 Environmental, Social and Governance Assurance and Cash Holdings in Africa Mr Samuel Kogi	291 Benefits (Usefulness), Consequences, and Determinants of Key Audit Matters (KAMs) Reporting: A Systematic Literature Review Mr Anojan Vickneswaran	161 Finance vs. Sales: How Prior Work Experience Shapes Financial Advisor Performance Assoc Prof Ting-Chiao (Joey) Huang	246 The Impact of Major Customers on Corporate Sustainability Report Assurance Dr Ya-ching Chu	63 Sustainability and Financial Disclosure: Role of ESG in Key Audit Matters Adoption Hu Dan Semba, Dr. Maretno Agus Harjoto				
Concurrent without Discussants	CSR		Taxation		CSR		Management Acc		Finance		Accounting & Technology	
	Topics in CSR I		Taxation II		CSR Reporting & Assurance		Management Accounting at the margins		Choices and Biases		Technology and markets I	
4.30pm	104 Consequences of Deceptive Language in Climate-related Disclosures at Earnings Conference Calls Mr Arif Ahammed		38 Broker-Dealers and Executive Private Benefits: Evidence from Tax-Saving Stock Gifts Ben Charoenwong		107 Examining the Nexus: Integrated Reporting Readability and the Cost of Debt Prof Reza Monem		9 Harnessing ICT in Strategic Alliances: Pathways to Customer and Financial Performance in Manufacturing Dr Komkrit Singjai, Dr Lanita Winata		93 Daily Disagreement and its Effect on Trading Volume Farzaneh Ghandehari		35 Women at the Helm: Assessing Disclosure Quality of Reward-Based Crowdfunding Projects Assoc Prof Yuan George Shan	
4.50pm	100 Cybersecurity Incidents, Stock Price Synchronicity, and the Role of ESG: Evidence from Taiwan Prof Chao-Jung Chen		371 Anticipating Digital Transformation Risks of First-time XBRL Tax Reporting Assoc Prof Siti Nuryanah		262 Information Specificity and Assurance of CSR Disclosure: The Impact on Non-Professional Investors' Judgments Mr Saleh Alzamanan		24 Virtual Cocaine: How does social media and incentive system interaction impact focus? Assoc Prof James Wakefield		265 Derivatives trading: Investigating investors preferences using conjoint analysis Dr Duc Phan		65 Do Artificial Intelligence Technologies Complement or Displace Human Accountants? Evidence from Firms' Responses to Accounting Errors Feida Zhang	
5.10pm	201 Is corporate social responsibility determined by marketization or 5.government drivers? Evidence from China Dr Jingduan Li		372 Measuring the Perceived Quality of Desktop Tax Audit Application Assoc Prof Siti Nuryanah		307 Stakeholders' perceptions of sustainability reporting and assurance practices: Do they achieve stakeholder accountability? Dr Heba Ahmed		68 The structuration of corporate governance and management accounting practices: A qualitative field study Prof Zahirul Hoque		329 Personal Insurance Literacy of Australian Consumers Dr Tania Driver			
5.30pm	Day Close											